

# SAN JUAN COUNTY NEW MEXICO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



Chokecherry Canyon

*photo by W. Dean Howard Photography*



FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019



**SAN JUAN COUNTY  
NEW MEXICO  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2019**

*Prepared by:  
San Juan County Finance Department*

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**BERG PARK**



*photo by W. Dean Howard Photography*





**Jack L. Fortner**  
Chairman

**Jim Crowley**  
Chairman Pro-Tem

**GloJean Todacheene**  
Member

**Michael Sullivan**  
Member

**John T. Beckstead**  
Member



**Mike Stark**  
County Manager

**Fran Fillerup**  
County Administrative Officer

**Jim Cox**  
Chief Financial & Strategy Officer

100 South Oliver Drive  
Aztec, New Mexico 87410  
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[www.SJCounty.net](http://www.SJCounty.net)

November 7, 2019

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 December 1<sup>st</sup> each year for the fiscal year ending June 30<sup>th</sup>. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2019.

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 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 Pattillo, Brown & Hill, L.L.P, 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, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts 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, 2019 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 and can be found on page 18 to the financial statements.

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 starting on page 282.

GAAP requires 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, starting on page 22, can be found immediately following the independent auditor's report.

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### *Profile of San Juan County*

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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 2018 estimated population according to the U.S. Census Bureau of 125,043. The population increased by 0.7% from the 2009 population of 124,131. The land ownership is distributed as follows: Private ownership 7%, Federal Government 25%, Navajo and Ute Mountain Reservations 65%, and State Government 3%.

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, 2019 was 6.5625%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, County Manager 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 Manager. The County Manager 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 23 volunteer fire stations, 223 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/Axis 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 on page 50.

The annual budget serves as the foundation for San Juan County's financial planning and control. The County Commission is required to annually approve and submit an interim budget by June 1<sup>st</sup> and a final approved budget by July 31<sup>st</sup> to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The 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 the approval of the Commission. The appropriated budget is prepared by fund and department. All budget adjustments between lines 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 updates and monitors the Strategic Plan which outlines goals and accomplishments for each department.

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### *Factors Affecting Financial Condition*

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***Local Economy:*** The County is the retail hub for the four corners area serving an estimated consumer population of 300,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. San Juan County, with the help of Four Corners Economic Development, has also been promoting the areas local attractions to boost tourism, industry development, and relocation for those who are looking to retire in an area that offers a variety of outdoor activities.

San Juan County's economy is diversified by the numerous outdoor recreational activities and national parks, all within a day's drive. Four Corners Economic Development's data shows that there is one world-class fly-fishing area, five world heritage sites, seven world class ski resorts, 47 Native American pueblos and tribes, and 57 national parks, monuments and recreation areas. Farmington also hosts the annual Connie Mack World Series.

Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working closely with State Legislators to find ways to keep the plant open due to the significant impact the closure would have on the economy. The City of Farmington and Enchant Energy have entered into an agreement to transfer 95% of the San Juan Generating Station to Enchant Energy after the City inherits the power plant in 2022. Enchant Energy is continuing to negotiate other necessary contracts in order to take ownership. Enchant Energy will know within six months to one year as to whether it can complete the project. PNM has also filed four scenarios with the Public Regulation Commission to show how they would plan to replace the power currently being generated by San Juan Generating Station. One of the scenarios proposes to place all new power in San Juan County to offset the closing of the power plant.

The oil and gas industry also contribute to San Juan County's revenue base. Over the past several years the oil and gas industry has seen a decline due to regulations that have been set for industry. The State of New Mexico has now started to draft new methane regulations that could negatively impact the industry in San Juan County. This news comes on the heels of San Juan County starting to recognize a slight recovery in revenues. Actual revenues for FY19 were \$5,179,616 which is an increase of 14.07% over FY18 revenue of \$4,540,821. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.

The service industry is also seeing an increase in potential gains which in turn will increase gross receipts tax. Planet Fitness is in the process of building a new gym in Farmington. The building will be about 20,500 square feet and will include areas for circuit training, strength training, free weights, cardio, and areas for tanning, massage and hydromassage. Verizon is also building a 3,000 square foot building for a new Verizon wireless store.

The Farmington Metropolitan Statistical Area's (MSA) (San Juan County) total nonagricultural employment was up 100 jobs which is an increase of .2% from June 2018. The public sector lost 200 jobs but was offset by the private sector increasing by 300 jobs. San Juan County had an unemployment rate of 6.3% in June 2019 which is an increase from the 4.9% rate reported in May 2019. New Mexico's seasonally adjusted unemployment rate was 4.9% in June 2019 which is a slight decrease from 5% in May 2019. The national unemployment rate in June was 3.7% which is a slight increase from 3.6% reported in May.

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

The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The top 3 capital improvement projects in place as of the June 30, 2019 budget cycle include the following:

Project	Total Project Cost	Funding in Place
<i>East Culpepper Flats Water System Improvements (Phase 1)</i>	\$ 2,370,000	370,000
<i>CR3900 (Pinon Hills Extension Phase 3)</i>	800,000	0
<i>Totah Subdivision Water and Wastewater System Improve</i>	5,980,000	0

The County continues to seek funding for completion of these projects.

The Growth Management Plan, an official public document adopted by the Board of County Commissioners, was approved December 4, 2018. San Juan County was awarded \$50,000 from the State of New Mexico on December 21, 2017 to have the plan updated from the original that was adopted on 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.

**Cash Management Policies:** The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund’s budgeted expenditures and a 1/12<sup>th</sup> (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state’s cash reserve requirements. The General Fund (sub-fund) cash reserve at June 30, 2019 was \$13,586,117 or 43.98% of the General Fund (sub-fund) final budget, far exceeding the required 3/12ths reserve requirement. The Road Fund’s ending cash balance at June 30, 2019 was \$572,623 or 9.8% of the Road Fund’s final expenditure budget, meeting the 1/12<sup>th</sup> reserve requirement. The County’s overall General Fund, comprised of the general fund sub-fund and its additional 5 sub-funds, unrestricted fund balance of \$16,311,594 at the end of the fiscal year is 25.91% 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, 2018. 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 13<sup>th</sup> 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 FY19 Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents. This is the 11<sup>th</sup> year that the County has received this GFOA budget award.

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 14 consecutive years. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income.

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

Respectfully submitted,



Mike Stark  
County Manager



Jim Cox, CPA  
Chief Financial and Strategy Officer





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**San Juan County  
New Mexico**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

## SAN JUAN COUNTY



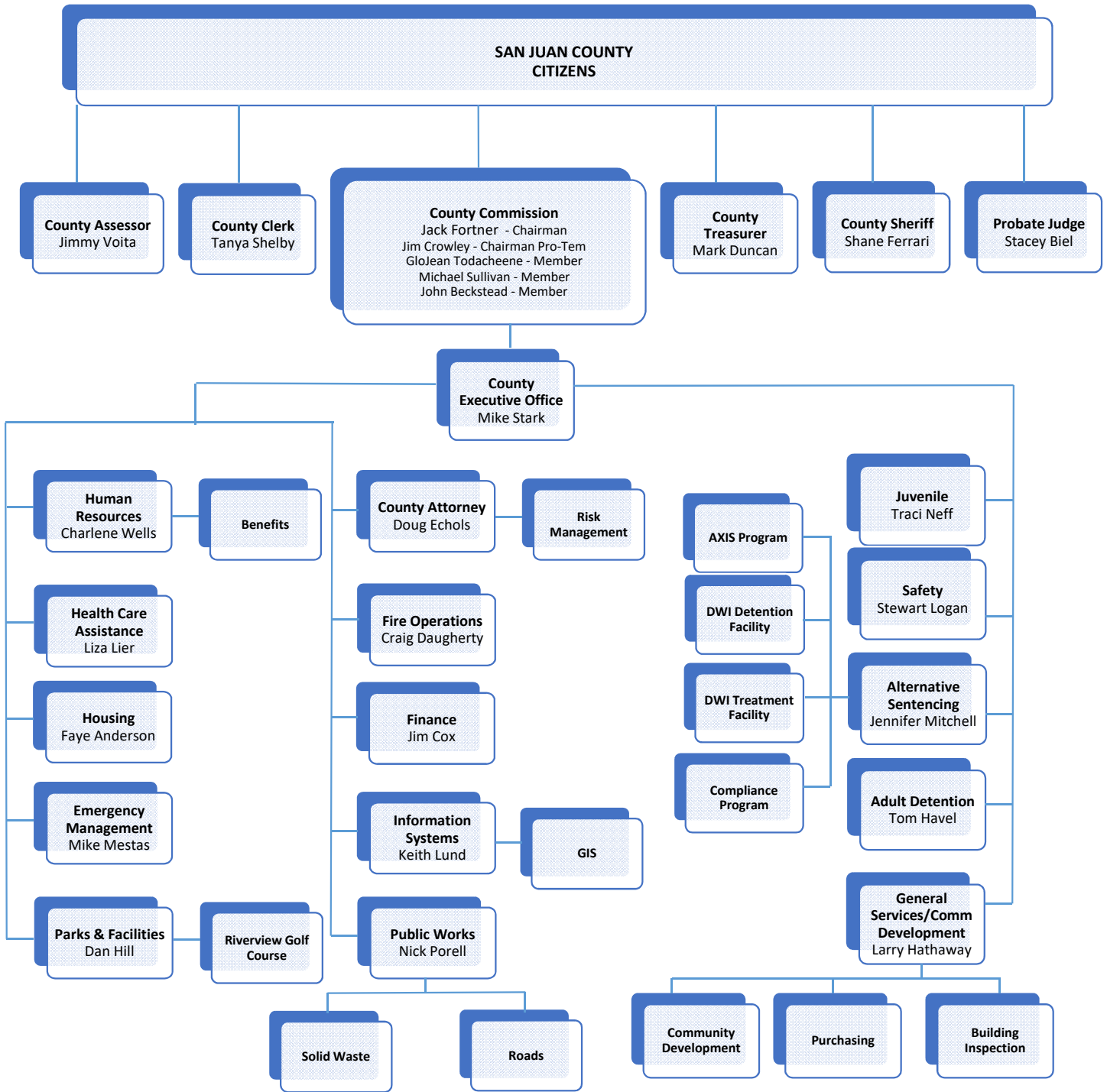
### MISSION STATEMENT:

#### *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, 2019

County Commission Elected Officials

Commission Chairman – District 4	Jack L. Fortner
Chairman Pro-Tem – District 3	Jim Crowley
Commission Member – District 1	GloJean Todacheene
Commission Member – District 2	Michael Sullivan
Commission Member – District 5	John Beckstead

Elected Officials

County Assessor	Jimmy Voita
County Clerk	Tanya Shelby
County Treasurer	Mark Duncan
Probate Judge	Stacey Biel
Sheriff	Shane Ferrari

County Executive Office

County Manager	Mike Stark
County Administrative Officer	Fran Fillerup
Chief Financial & Strategy Officer	Jim Cox, CPA

Department Administrators

Adult Detention Warden	Tom Havel
Alternative Sentencing Director	Jennifer Mitchell
Chief Human Resources Officer	Charlene Wells
Chief Information Officer	Keith Lund
County Attorney	Doug Echols
Emergency Manager	Mike Mestas
Executive Housing Director	Faye Anderson
Fire Chief	Craig Daugherty
General Services/Community Development Director	Larry Hathaway
Juvenile Services Director	Traci Neff
Parks & Facilities Director	Dan Hill
Public Works Director	Nick Porell

## Independent Auditor's Report

To the County Commission  
San Juan County  
and  
Brian S. Colòn, Esq.  
New Mexico State Auditor

### Report on the 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 (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

The County's 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

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#### OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

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, 2019, and the respective changes in financial position 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.

## 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 22 to 34, Schedule of County's Proportionate Share of the Net Pension Liability, Schedule of County Pension Contributions, Schedule of County's Proportionate Share of the Net OBEP Liability, and Schedule of County OPEB Contributions on pages 102 to 116 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the financial data schedules, as required by the U.S. Department of Housing and Urban Development, introductory and statistical sections, 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.

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## OFFICE LOCATIONS

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The schedule of expenditures of federal awards, the 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 and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2019 on our consideration of County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Pattillo, Brown & Hill, L.L.P.  
Albuquerque, New Mexico  
November 7, 2019

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#### **OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque



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**FARMINGTON LAKE**



*photo by W. Dean Howard Photography*



**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

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, 2019. 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 8-13 of this report.

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*Financial Highlights*

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- ❖ 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 \$129,698,670 (*net position*). Of this amount, \$83,895,502 was reported as deficit *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- ❖ Total net position decreased by \$11,943,660 from the prior year as a result of several capital projects spending down the 2015 GRT Bond and Hospital Construction Fund monies. The County additionally experienced increased cost of its pension and other post-employment benefit obligations totaling \$3.82 million in a reduction to net position.
- ❖ The County restated its net position reported as of June 30, 2018 in the amount of \$1,206,921 due to the identification that certain inventory items were not capitalized but expended within the funds. See Note 18 on page 100 for further details.
- ❖ As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$62,255,491, decreasing \$7,960,950 from the prior year. Approximately 43.4% of this total fund balance amount, \$27,020,048, 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 \$16,311,594, or 30.91% of total general fund expenditures.

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*Overview of the Financial Statements*

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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,

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

and 3.) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

*Government-wide financial statements*

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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, deferred outflows, liabilities and deferred inflows, with the difference between the two reported as *net position*. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of San Juan County is improving or deteriorating.

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 35 and 36 of this report.

*Fund financial statements*

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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

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. The County has no proprietary funds.

### *Governmental Funds*

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental 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 36 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, Intergovernmental Grants, D.W.I Facilities, and GRT-Communications/EMS fund, all of which are considered to be major funds. Governmental fund balances are classified as *nonspendable, restricted, committed, assigned, and unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the 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 37-38 and 41-42 of this report.

### *Proprietary Funds*

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*Proprietary 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.

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*Fiduciary Funds*

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support San Juan County’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. San Juan County uses a fiduciary fund mainly to distribute property taxes, including oil and gas equipment and production taxes, collected on behalf of municipalities, schools, college, and conservancy/irrigation/water districts. The basic fiduciary fund financial statements can be found on page 49 of this report.

*Notes to the financial statements*

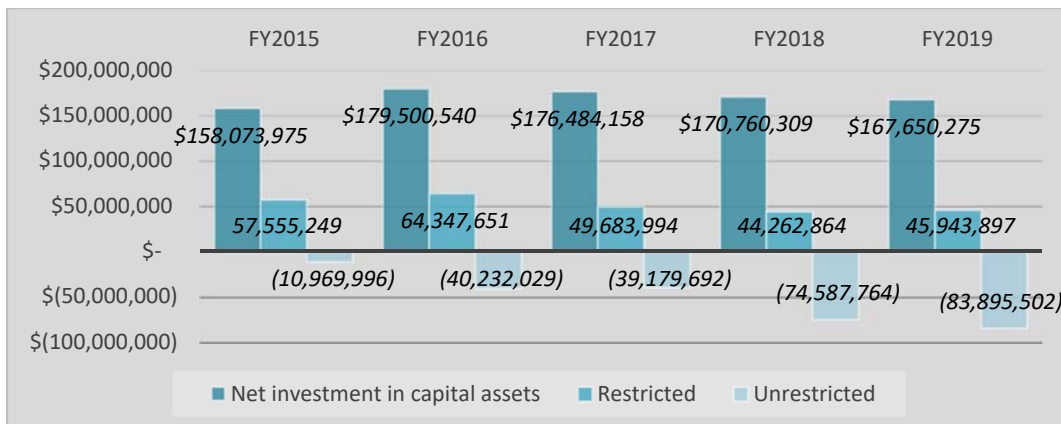
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 50-101 of this report.

*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 \$129,698,670 at the close of the most current fiscal year. Below is a chart indicating the net position changes over the last five fiscal years.





**SAN JUAN COUNTY, NEW MEXICO  
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In FY19, 129% 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 (net of unspent proceeds). San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. The amount over the net position is due to the required reporting of the County's proportion of net pension and OPEB liabilities totaling \$98.2 million at June 30, 2019. 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**

	<b>Governmental Activities</b>	
	<b>FY 2019</b>	<b>FY 2018</b>
<i>Current and other assets</i>	\$ 71,080,675	77,464,182
<i>Capital assets</i>	203,215,848	207,056,316
<b>Total assets</b>	<b>274,296,523</b>	<b>284,520,498</b>
<i>Deferred outflow – pension related</i>	19,050,178	12,776,490
<i>Deferred outflow – OPEB related</i>	3,376,207	598,421
<i>Deferred outflow – charge on refunding</i>	611,756	726,038
<b>Total deferred outflow</b>	<b>23,038,141</b>	<b>14,100,949</b>
<i>Long-term liabilities outstanding</i>	147,805,322	137,265,762
<i>Other liabilities</i>	5,986,304	4,752,416
<b>Total liabilities</b>	<b>153,791,626</b>	<b>142,018,178</b>
<i>Deferred inflow – pension related</i>	4,800,517	7,714,368
<i>Deferred inflow – OPEB related</i>	8,475,947	7,159,141
<i>Deferred inflow – deferred revenue HUD &amp; Grants</i>	567,904	1,294,351
<b>Total deferred inflow</b>	<b>13,844,368</b>	<b>16,167,860</b>
<i>Net Investment in capital assets</i>	167,650,275	170,760,309
<i>Restricted</i>	45,943,897	44,262,864
<i>Unrestricted (Deficit)</i>	(83,895,502)	(74,587,764)
<b>Total net position</b>	<b>\$ 129,698,670</b>	<b>140,435,409</b>

An additional portion of San Juan County's net position, \$45,943,897, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(83,895,502) represents deficit *unrestricted net position*.

**SAN JUAN COUNTY, NEW MEXICO  
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Net position decreased by \$11,943,660 representing a 28.3% increase from the prior fiscal years reduction of \$9,310,791. The increase over last years reduction of net position is attributable to additional pension and other post-employment benefit obligation costs.

*Governmental activities*

The following table provides a summary of the County's operations for the year ended June 30, 2019.

**San Juan County's Changes in Net Position**

	Governmental Activities	
	FY 2019	FY 2018
<b>Revenues</b>		
<i>Program revenues:</i>		
Charges for services	\$ 11,462,207	12,513,722
Operating grants & Contributions	13,286,915	10,390,453
Capital grants & Contributions	369,967	213,596
<i>General Revenues:</i>		
Property taxes	25,876,869	25,348,368
Gross Receipts taxes	36,362,657	38,093,924
Gas/Motor Veh. Taxes	2,098,919	2,177,533
Oil & Gas taxes	5,179,616	4,540,821
Payment in Lieu of taxes	2,368,930	2,316,470
Other taxes	1,462,145	1,429,970
Investment earnings	872,636	681,232
Other	2,108,843	524,631
<b>Total revenues</b>	<b>101,449,704</b>	<b>98,230,720</b>
<b>Expenses</b>		
General government	20,056,981	13,557,478
Public safety	55,892,654	56,028,924
Public works	7,069,365	7,336,899
Health and welfare	18,934,598	19,230,592
Culture and recreation	5,997,726	5,986,520
Environmental	3,474,369	3,330,420
Interest on long-term debt	1,967,671	2,070,678
<b>Total expenses</b>	<b>113,393,364</b>	<b>107,541,511</b>
Change in net position	(11,943,660)	(9,310,791)
Net position, Beginning	140,435,409	187,110,033
Restatement	1,206,921	(37,363,833)
Net position, Beginning, as restated	141,642,330	149,746,200
<b>Net position, Ending</b>	<b>\$ 129,698,670</b>	<b>140,435,409</b>

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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Governmental activities decreased San Juan County's net position by \$11,943,660. Key elements of this decrease are as follows:

*Revenues:* Revenues in FY19 increased from FY18 by 3.3%.

- ❖ The charges for services revenues in FY19 decreased by \$1,051,515, or 8.4%. This decrease occurred in all areas of the governmental activities section for charges for services.
- ❖ The Operating Grants and Contributions revenues in FY19 have increased 27.9%, or an increase of \$2,896,462. A portion of this increase is due to the recognition of revenue of \$1.0 million that became available to a local company as they met the requirements of the Local Economic Development Participation Agreement to receive funds passed through by the County who received the funds their behalf from the State of New Mexico. The other significant increase was due to the State Fire Grant receiving additional funds in FY19.
- ❖ Gross Receipts Tax Revenue decreased by \$1,731,267 or 4.5%. The cause is primarily due to a reduction of over \$200 million in taxable construction receipts collected in the previous year.
- ❖ Revenue from oil and gas production and equipment increased by \$638,795, 14.1% from the prior year, mainly due to fluctuation in oil and gas production and prices and the number of rigs drilling in the area.
- ❖ 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. 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 FY19 under the Department of Interior. The actual PILT revenue received for FY19 was \$2,368,930 approximating that of FY18.
- ❖ Other revenues increased by \$1,584,212. The main contributing factor is due to the recognized unrealized gain on investments in the current year as compared to an unrealized loss 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 FY19 budget.

*Expenses:* Expenses increased by 5.4% 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. Even as the economy struggles, San Juan County recognizes the need to retain the current

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workforce, so a salary survey was conducted and approved by the Commission for several positions as well as a 2% merit increase for all County employees who were eligible. This resulted in direct payroll cost increasing by \$1.4 million. Additional benefit related costs were also associated with the increase.

- ❖ There were no increases in premiums and no changes to the County health insurance plan for FY19.
- ❖ The General Government expenses increased by \$6.5 million from FY18. Of that increase, the County experienced an additional \$3.9 million in pension obligation costs and an additional \$2.8 million in grant related expenditures.
- ❖ The Health and Welfare expenses decreased by \$295,994 primarily resulting from a reduction of indigent claims processed.
- ❖ The Public Works expenses for FY19 decreased by \$267,534 over the FY18 expenses. Some of the expenditures that Public Works would have seen in their operating lines have been moved to the Intergovernmental Grants Fund to account for grants that were received in FY19.

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*Financial Analysis of the Government's Funds*

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

*Governmental funds*

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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 \$62,255,491 a decrease of \$7,960,950 in comparison with the prior fiscal year's fund balance. The decrease is attributable to a \$1.8 million spend down of the hospital construction project and \$3.2 million in GRT Revenue Bond fund monies as both funds will continue to be spent down to zero. Additionally, there was \$1.4 million in cash spend down on the GRT Communications/EMS fund to fund the Communications and Ambulance operations.

Approximately 43.4% of this total amount, or \$27,020,048 constitutes unrestricted fund balance (consisting of \$7,517,560 committed, \$12,533,848 assigned, and \$6,968,640

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unassigned) which is available for spending at the government's discretion. \$3,105,046 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: public safety (\$12,451,751), healthcare expenditures (\$8,748,764), GRT Bond Series 2015 (\$5,504,427), grant funded (\$1,807,162), GRT reserve (\$1,086,591), and other purposes (\$2,531,702). 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 \$16,311,594, while total fund balance reached \$28,549,871. 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 30.9% of total General Fund expenditures, while total fund balance represents 54.1% of that same amount.

The fund balance of the General Fund decreased by \$394,609 primarily due to the major medical fund claims exceeding the premiums received during the fiscal year.

***Major funds***

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Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, intergovernmental grants fund, the D.W.I. Facilities fund, and the Gross Receipts Tax-Communications/Emergency Medical Services fund.

The ***Corrections Fund*** accounts for all of the expenditures related to the adult detention facility. The three neighboring cities pay a per-diem rate for all of their prisoners which the County houses. The County annually updates this per-diem rate. In FY19, the per-diem rate increased from \$68.52 to \$82.29 due to increased cost of inmate medical healthcare. Prisoner care revenues generated \$288,306 more in the current year which offset the increase in the cost to care for prisoners in the amount of \$246,836.

The ***Intergovernmental Grants Fund*** is used to account for state, federal and locally funded grant projects. Many of the grants awarded to the County are on a reimbursement basis; however, the County does receive other advance grant funding. Grants are accounted for in accordance with 2CFR200, known as the *Uniform Grant Guidance*, state regulation and specific rulings within the grant agreement. As of June 30, 2019, the County was in compliance with all requirements of its grant projects. The County received and accounted for \$1.9 million in additional state grant funding.

The ***D.W.I. Facilities Fund*** accounts for the operation of the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, the AXIS Program, and the DWI Facility Screening. 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. Operations remained relatively consistent in that the fund continues to spend

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down its available cash balance approximating \$500,000 per year. This is primarily due to a reduction in State intergovernmental grant revenues. The program administrator is actively working on balancing operations to maintaining cash reserve.

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. With reduced gross receipts tax collections approximating a \$373,697 decline in revenues with additional cost to operate the Communications Center and Ambulance services, which increased \$600,308 in the current fiscal year, the fund as seen additional reduced fund balance in the amount of \$974,005 in addition to the \$414,757 decline experienced in the prior fiscal year.

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*General Fund Budgetary Highlights*

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During the fiscal year, the County Commission approved adjustments to the County's budget. The Finance Department strives to complete budget adjustments on a monthly basis to help keep the budget up-to-date and maintain services to the County. The General Fund's final amended revenue estimates were \$197,683 less than the original estimates and the expenditure budget was \$310,583 less than the original expenditure budget. The main budgetary highlights can be summarized as follows:

- ❖ The General Fund received more revenues from intergovernmental funds due to receiving more than originally anticipated for Payment in Lieu of Taxes in the amount of \$143,930.
- ❖ The General Fund also received more than budgeted for oil and gas equipment and oil and gas production in the amount of \$879,901 due to increased activity in the area.
- ❖ General Government expenditures were \$560,057 less than budgeted. As the County continues to refine the budgeting process to help cut out excessive budgeting, departments are refining their process using the County's ERP system to their advantage to ensure they remain within their project budgets.
- ❖ Road Fund saw actual expenditures under budget by \$646,201 primarily due to grants that have been awarded and expenses are now being tracked in the Intergovernmental Grants Fund.
- ❖ The Risk Management fund saw a decrease of \$641,620 in expenditures from what was anticipated during the budget process due to actual worker's compensation medical payments and premiums coming in under budget. There was also a slight

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reduction in indemnity payments that were paid out in FY19 from what was anticipated.

- ❖ Major Medical Fund conservatively budgets its employee health and prescription drug claims. As a result, expenditures were less than anticipated by \$310,193.

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*Capital Asset and Debt Administration*

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*Capital assets*

San Juan County's investment in capital assets for its governmental activities as of June 30, 2019 amounts to \$203,215,848 (net of accumulated depreciation) as compared to \$207,056,316 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:

- ❖ Implementation was completed on the Enterprise Resource Planning (ERP) project. Total software implementation costs were \$2,137,991.
- ❖ Construction was fully engaged this year on the emergency room renovations; construction-in-progress as of the close of the fiscal year was \$2,310,107.
- ❖ Construction continued on the Kirtland Walkpath; construction-in-progress as of the close of the fiscal year was \$1,185,225.
- ❖ Construction continued on the McGee Park electrical upgrade; construction-in-progress as of the close of the fiscal year was \$1,891,629.
- ❖ Construction continued on Bridge 8130 (CR 5000); construction-in-progress as of the close of the fiscal year was \$559,720.

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

	<b>Governmental Activities</b>	
	<b>FY 2019</b>	<b>FY 2018</b>
<i>Land and Works of Art</i>	\$ 8,083,788	8,098,084
<i>Buildings and improvements</i>	97,929,056	105,012,093
<i>Machinery and equipment</i>	21,149,167	19,197,884
<i>Infrastructure</i>	67,463,908	69,517,192
<i>Construction in progress</i>	8,589,929	5,231,063
<b>Total</b>	<b>\$ 203,215,848</b>	<b>207,056,316</b>

Additional information on San Juan County's capital assets can be found in note 1 on page 56-57 and note 6 on page 69.



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*Long-term debt*

At the end of the current fiscal year, San Juan County had total debt outstanding of \$41,701,300. All of the County's current outstanding debt is secured by specified gross receipts taxes.

More information concerning outstanding debt and these transactions can be found in note 7 on pages 71-74.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2019 deadline.

*San Juan County's Outstanding Debt*

	Governmental Activities	
	FY 2019	FY 2018
<i>GRT Revenue Bonds</i>	\$ 28,065,000	29,630,000
<i>NMFA Loan</i>	13,005,000	14,740,000
<i>NMED Loan</i>	631,300	660,736
<b>Total Outstanding Debt</b>	<b>\$ 41,701,300</b>	<b>45,030,736</b>

*Credit ratings*

San Juan County's 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.

*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 \$3,814,098,088. Thus, San Juan County's legal debt limit is \$152,563,924. 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 6.3%. This is up from the June 2019 rate of 4.9% and slightly lower than the June 2018 rate of 6.5%. It stands higher than the State of New Mexico's rate of 4.9% and higher than the nationwide rate of 3.7%.



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- ❖ 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 sales tax rate from July 1, 2019 to December 31, 2019 remained at 6.5625%.
- ❖ Payments in Lieu of Taxes (PILT) – The FY20 budgeted revenues from PILT are estimated at a full funding level of \$2,305,967.
- ❖ Oil and gas revenues were budgeted at an estimated 9.3% decrease from the prior year's actual receipts. While the FY19 revenues were slightly higher than what was expected, the County budgeted FY20 conservatively with the anticipation that this increase indicates a potential economic turnaround for County generation of oil and gas production and equipment receipts.
- ❖ In FY20 the County Commission voted on a 1% merit-based pay increase based on the employee's anniversary date in anticipation of better revenue streams during the fiscal year.
- ❖ The County Commission did not make any changes to the health insurance plan for FY20. Premiums are paid 79% by the County and 21% by the employee. There was no increase in premiums for FY20.
- ❖ Public Service Company of New Mexico is looking at closing San Juan Generating Station in 2022. This closure will cause a loss of property tax revenue, jobs, and gross receipts tax. San Juan County is working with a law firm out of Santa Fe, NM to attempt to stop this closure from happening. The City of Farmington and Enchant Energy have entered into an agreement for Enchant Energy to assume 95% ownership from the City in 2022; however, it will take up a year for Enchant to finish their study to ensure that this will be a viable venture. Currently, the direct County impact on property tax revenue is estimated at a loss of \$1.9 million.

All of these factors were considered in preparing San Juan County's operating budget for the 2019 fiscal year as well as planning for the FY20 budget process.

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*Requests for information*

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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 and Strategy Officer, 100 South Oliver Drive, Aztec, NM 87410.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**June 30, 2019**

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
<b>ASSETS</b>			
Cash and investments	\$ 56,095,750	809,115	501,370
Cash and investments, restricted	1,444,801	-	-
Receivables, net of allowance for uncollectable	10,435,078	4,405	-
Inventories	1,656,269	-	-
Prepaid expenses	1,448,777	86,238	23,482
Capital assets, not depreciated	55,664,409	-	-
Capital assets, net of accumulated depreciation	147,551,439	2,552,131	53,303
<b>Total assets</b>	<b>274,296,523</b>	<b>3,451,889</b>	<b>578,155</b>
<b>DEFERRED OUTFLOWS</b>			
Pension related	19,050,178	1,034,412	165,236
Other post employment benefit related	3,376,207	144,228	25,252
Refunding of debt	611,756	-	-
<b>Total deferred outflows</b>	<b>23,038,141</b>	<b>1,178,640</b>	<b>190,488</b>
<b>LIABILITIES</b>			
Accounts payable	3,461,023	31,964	4,101
Accrued payroll	1,804,560	109,871	17,116
Accrued claims	640,624	-	-
Accrued interest	80,097	-	-
Long-term liabilities, due in one year	6,670,805	168,847	39,060
Long-term liabilities, due in more than one year			
Noncurrent liabilities	42,926,125	1,454	20,154
Net pension liability	65,404,403	3,657,809	446,424
Net other post employment benefit liability	32,803,989	2,061,555	249,161
<b>Total liabilities</b>	<b>153,791,626</b>	<b>6,031,500</b>	<b>776,016</b>
<b>DEFERRED INFLOWS</b>			
Pension related	4,800,517	177,756	63,340
Other post employment benefit related	8,475,947	532,667	64,378
Deferred revenue - HUD & Grants	567,904	-	-
<b>Total deferred inflows</b>	<b>13,844,368</b>	<b>710,423</b>	<b>127,718</b>
<b>NET POSITION</b>			
Net investment in capital assets	167,650,275	2,552,131	53,303
Restricted for:			
Debt service	155,997	-	-
Special projects	40,913,924	450,178	-
Capital Outlay	4,873,976	307,745	-
Unrestricted (deficit)	(83,895,502)	(5,421,448)	(188,394)
<b>Total net position (deficit)</b>	<b>\$ 129,698,670</b>	<b>(2,111,394)</b>	<b>(135,091)</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units Communications Authority	San Juan Water Commission
<b>Primary government</b>							
Governmental activities							
General government	\$ 20,056,981	1,936,798	3,277,727	-	(14,842,456)		
Public safety	55,892,654	4,194,845	7,993,277	-	(43,704,532)		
Public works	7,069,365	893,990	47,473	369,967	(5,757,935)		
Health and welfare	18,934,598	2,619,415	1,428,654	-	(14,886,529)		
Culture and recreation	5,997,726	1,232,612	35,516	-	(4,729,598)		
Environmental	3,474,369	584,547	504,268	-	(2,385,554)		
Interest on long-term debt	1,967,671	-	-	-	(1,967,671)		
<b>Total governmental activities</b>	<b>113,393,364</b>	<b>11,462,207</b>	<b>13,286,915</b>	<b>369,967</b>	<b>(88,274,275)</b>		
<b>Component Units</b>							
Communications Authority							
Public safety	4,364,563	-	3,961,362	-	(403,201)	-	
San Juan Water Commission							
Environmental	1,147,499	33,965	1,063,163	-	-	(50,371)	
<b>Total component units</b>	<b>\$ 5,512,062</b>	<b>33,965</b>	<b>5,024,525</b>	<b>-</b>	<b>(403,201)</b>	<b>(50,371)</b>	
<b>General Revenues</b>							
Property taxes				\$ 25,876,869	-	-	
Gross receipts taxes				36,362,657	-	-	
Gas/Motor Vehicle Taxes				2,098,919	-	-	
Franchise taxes				1,462,145	-	-	
Oil & Gas taxes				5,179,616	-	-	
Payments in lieu of taxes				2,368,930	-	-	
Unrestricted investment earnings				872,636	12,659	7,788	
Miscellaneous revenues				2,108,843	17,003	-	
<b>Total general revenues</b>				<b>76,330,615</b>	<b>29,662</b>	<b>7,788</b>	
<b>Change in net position</b>				<b>(11,943,660)</b>	<b>(373,539)</b>	<b>(42,583)</b>	
Net position (deficit), beginning				140,435,409	(1,737,855)	(92,508)	
Restatement - Inventory (Note 18)				1,206,921	-	-	
Net position (deficit), beginning, as restated				141,642,330	(1,737,855)	(92,508)	
<b>Net position (deficit), ending</b>				<b>\$ 129,698,670</b>	<b>(2,111,394)</b>	<b>(135,091)</b>	

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**BALANCE SHEETS**  
**GOVERNMENTAL FUNDS**  
**June 30, 2019**

	General	Corrections	Inter-Governmental Grants	D.W.I. Facilities
<b>ASSETS</b>				
Pooled cash and investments	\$ 23,790,492	2,000	1,129,336	932,556
Pooled cash - Restricted	912,495	-	532,306	-
Receivables, net				
Taxes	4,421,705	605,713	-	-
Intergovernmental	153,099	265,863	965,376	-
Interest	77,632	-	-	-
Other	559,634	3,961	-	243,901
Prepaid expenditures	1,412,220	1,027	-	60
Inventory	1,408,161	-	-	-
<b>Total assets</b>	<b>\$ 32,735,438</b>	<b>878,564</b>	<b>2,627,018</b>	<b>1,176,517</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,228,092	604,583	1,048,637	44,659
Accrued payroll	1,138,109	357,683	-	100,560
Accrued claims	640,624	-	-	-
Other current liabilities	-	-	-	-
<b>Total liabilities</b>	<b>3,006,825</b>	<b>962,266</b>	<b>1,048,637</b>	<b>145,219</b>
<b>DEFERRED INFLOWS</b>				
Property taxes	1,138,604	-	-	-
Deferred revenue	40,138	247	324,068	84,649
Deferred revenue - HUD & grants	-	-	532,306	-
<b>Total deferred inflows</b>	<b>1,178,742</b>	<b>247</b>	<b>856,374</b>	<b>84,649</b>
<b>FUND BALANCES</b>				
Nonspendable	2,820,381	1,027	-	60
Restricted	9,417,896	-	722,007	946,589
Committed	-	-	-	-
Assigned	9,210,020	-	-	-
Unassigned (deficit)	7,101,574	(84,976)	-	-
<b>Total fund balances (deficit)</b>	<b>28,549,871</b>	<b>(83,949)</b>	<b>722,007</b>	<b>946,649</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 32,735,438</b>	<b>878,564</b>	<b>2,627,018</b>	<b>1,176,517</b>

See Notes to Financial Statements.

Gross Receipts Tax Comm. / EMS	Nonmajor Governmental Funds	Total Governmental Funds
7,511,999	22,729,367	56,095,750
-	-	1,444,801
908,539	1,210,979	7,146,936
-	274,356	1,658,694
-	-	77,632
-	82,016	889,512
-	35,470	1,448,777
-	248,108	1,656,269
<u>8,420,538</u>	<u>24,580,296</u>	<u>70,418,371</u>
21,357	491,563	3,438,891
12,600	195,608	1,804,560
-	-	640,624
-	22,132	22,132
<u>33,957</u>	<u>709,303</u>	<u>5,906,207</u>
-	80,990	1,219,594
-	20,073	469,175
-	35,598	567,904
-	136,661	2,256,673
-	283,578	3,105,046
8,386,581	12,657,324	32,130,397
-	7,517,560	7,517,560
-	3,323,828	12,533,848
-	(47,958)	6,968,640
<u>8,386,581</u>	<u>23,734,332</u>	<u>62,255,491</u>
<u>8,420,538</u>	<u>24,580,296</u>	<u>70,418,371</u>

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**DUNE RECREATION AREA**



*photo by W. Dean Howard Photography*



**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2019**

	<u>Governmental Activities</u>
Amounts reported for governmental activities in the statement of net position are different because:	
<b>Total Fund Balance Governmental Funds</b>	\$ 62,255,491
Refunding of debt	611,756
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources and, therefore, are not reported in the funds.	22,426,385
Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,688,769
Long term receivables that are not financial resources and, therefore, are not reported in the funds.	662,304
Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(13,276,464)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	203,215,848
Accrued interest payable	(80,097)
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	(45,560,007)
Net pension liability	(65,404,403)
Other post employment benefit liability	(32,803,989)
Net affect of compensated absences	(4,036,923)
Subtotal	<u>(147,805,322)</u>
	<u>(147,805,322)</u>
<b>Net position of governmental activities</b>	<b>\$ <u><u>129,698,670</u></u></b>

*See Notes to Financial Statements.*



**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (DEFICIT)**  
**GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2019**

	General	Corrections	Inter-Governmental Grants	D.W.I. Facilities
<b>Revenues</b>				
Taxes	\$ 48,539,354	3,843,292	-	-
Intergovernmental - Federal	2,368,930	-	499,262	-
Intergovernmental - State	69,553	-	2,639,131	1,932,650
Intergovernmental - Other	429,756	1,666,106	27,163	440,000
Interest and investment income	262,561	50	-	-
Fees	9,402,757	494,651	-	243,723
Sale of assets	43,233	-	-	-
Miscellaneous	1,835,809	10,362	-	440
<b>Total revenues</b>	<b>62,951,953</b>	<b>6,014,461</b>	<b>3,165,556</b>	<b>2,616,813</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	11,822,612	-	3,652,262	-
Public safety	17,396,309	15,823,325	-	3,107,427
Public works	5,003,590	-	-	-
Health and welfare	14,660,651	-	-	-
Culture and recreation	3,743,289	-	-	-
Environmental	-	-	-	-
Capital outlay	149,608	273,118	65,706	-
Debt service-principal	-	-	-	-
Debt service-interest expense	-	-	-	-
<b>Total expenditures</b>	<b>52,776,059</b>	<b>16,096,443</b>	<b>3,717,968</b>	<b>3,107,427</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	10,175,894	(10,081,982)	(552,412)	(490,614)
<b>Other Financing Sources (Uses)</b>				
Transfers, in	9,303,963	9,590,287	214,534	-
Transfers, out	(19,874,466)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(10,570,503)</b>	<b>9,590,287</b>	<b>214,534</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(394,609)</b>	<b>(491,695)</b>	<b>(337,878)</b>	<b>(490,614)</b>
Fund balances, beginning of year	27,763,485	407,746	1,059,885	1,437,263
Restatement - Inventory (Note 18)	1,180,995	-	-	-
Fund balances, beginning as restated	28,944,480	407,746	1,059,885	1,437,263
<b>Fund balances (deficit), end of year</b>	<b>\$ 28,549,871</b>	<b>(83,949)</b>	<b>722,007</b>	<b>946,649</b>

See Notes to Financial Statements.

Gross Receipts Tax Comm. / EMS	Nonmajor Governmental Funds	Total Governmental Funds
5,765,413	12,704,505	70,852,564
-	1,622,947	4,491,139
-	3,750,852	8,392,186
-	579,461	3,142,486
128,447	481,578	872,636
-	1,591,276	11,732,407
-	27,237	70,470
128	231,100	2,077,839
<u>5,893,988</u>	<u>20,988,956</u>	<u>101,631,727</u>
-	122,214	15,597,088
6,382,121	7,290,223	49,999,405
-	-	5,003,590
-	1,320,764	15,981,415
-	1,043,367	4,786,656
-	3,455,867	3,455,867
883,313	8,125,170	9,496,915
-	3,300,000	3,300,000
-	1,971,741	1,971,741
<u>7,265,434</u>	<u>26,629,346</u>	<u>109,592,677</u>
<u>(1,371,446)</u>	<u>(5,640,390)</u>	<u>(7,960,950)</u>
2,947,793	7,178,725	29,235,302
<u>(2,965,547)</u>	<u>(6,395,289)</u>	<u>(29,235,302)</u>
<u>(17,754)</u>	<u>783,436</u>	<u>-</u>
<u>(1,389,200)</u>	<u>(4,856,954)</u>	<u>(7,960,950)</u>
9,775,781	28,565,360	69,009,520
-	25,926	1,206,921
<u>9,775,781</u>	<u>28,591,286</u>	<u>70,216,441</u>
<u>8,386,581</u>	<u>23,734,332</u>	<u>62,255,491</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2019**

	<u>Primary Governmental Activities</u>
Net changes in fund balances total governmental fund	\$ (7,960,950)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$8,989,247) exceed depreciation (\$12,564,531) and net loss on assets disposed of (\$265,184) in the current period.	(3,840,468)
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 (\$1,219,594) exceeds the deferred inflow on property taxes from the beginning of the year (\$1,091,952).	127,642
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 (\$469,175) exceeded the deferred inflow on accounts receivable from the beginning of the year (\$739,374). Includes \$31,004 in long term receivables.	(239,195)
The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in revenue bonds and loans payable	\$3,300,000
Change in bond premium	440,005
Change in refunding of debt	(114,282)
Change in compensated absences	29,667
Change in claims and judgements	130,541
Change in accrued interest	4,070
Net pension activity	(3,932,930)
Net other post employment benefit activity	112,240
	(30,689)
	(30,689)
<b>Change in net position governmental activities</b>	<b>\$ <u><u>(11,943,660)</u></u></b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 47,161,054	46,777,586	48,471,948	1,694,362
Intergovernmental - Federal	2,225,000	2,225,000	2,368,930	143,930
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	494,190	653,399	630,918	(22,481)
Investment earnings	172,500	172,500	311,060	138,560
Fees	9,439,640	9,446,216	9,376,936	(69,280)
Sale of Assets	50,000	50,000	43,233	(6,767)
Miscellaneous	492,000	512,000	594,374	82,374
<b>Total revenues</b>	<b>60,034,384</b>	<b>59,836,701</b>	<b>61,797,399</b>	<b>1,960,698</b>
Prior year cash balance budget	25,602,314	25,602,314		
<b>Total budgeted revenues</b>	<b>85,636,698</b>	<b>85,439,015</b>		
<b>Expenditures</b>				
<b>General Government</b>				
County Commission	337,530	339,306	332,501	6,805
Administration	762,630	1,100,949	1,048,924	52,025
General Government	1,944,723	2,114,677	2,028,088	86,589
Information Technology	1,094,456	1,085,561	1,059,834	25,727
Geographic Information Systems	198,299	409,088	374,151	34,937
Finance	1,210,999	1,180,495	1,156,107	24,388
County Clerk	575,024	575,024	504,400	70,624
Bureau of Elections	490,384	496,960	390,602	106,358
Property Assessments	857,599	899,412	889,628	9,784
Treasurer	726,491	680,574	618,502	62,072
Probate Judge	50,278	51,323	49,693	1,630
County Attorney	687,259	649,341	626,506	22,835
Human Resources	617,004	616,141	565,671	50,470
Central Purchasing	394,601	407,590	401,777	5,813
<b>Total general government</b>	<b>9,947,277</b>	<b>10,606,441</b>	<b>10,046,384</b>	<b>560,057</b>
<b>Public Safety</b>				
Fire Prevention	1,216,612	1,204,089	1,099,419	104,670
Law Enforcement	13,330,604	13,168,600	12,644,742	523,858
Community Development	450,982	446,270	432,555	13,715
Building Inspection	430,450	426,481	370,709	55,772
Emergency Management	479,113	462,768	395,117	67,651
Safety	156,282	156,282	146,446	9,836
<b>Total public safety</b>	<b>16,064,043</b>	<b>15,864,490</b>	<b>15,088,988</b>	<b>775,502</b>
<b>Health and Welfare</b>				
Health and Welfare	523,223	513,223	492,229	20,994
Culture and Recreation	4,003,301	3,908,603	3,762,732	145,871
Appraisals	1,147,096	1,133,943	959,998	173,945
Health Care Assistance Fund	6,225,367	6,433,208	5,706,737	726,471
Road Fund	6,593,644	5,841,298	5,195,097	646,201
Risk Management	3,737,126	3,627,228	2,985,608	641,620
Major Medical Fund	8,424,255	8,426,315	8,116,122	310,193
<b>Total expenditures</b>	<b>56,665,332</b>	<b>56,354,749</b>	<b>52,353,895</b>	<b>4,000,854</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>28,971,366</b>	<b>29,084,266</b>	<b>9,443,504</b>	<b>5,961,552</b>
<b>Other financing sources (uses)</b>				
Transfers in	9,054,685	10,259,640	9,303,963	(955,677)
Transfers out	(20,846,596)	(22,189,629)	(19,874,466)	2,315,163
<b>Total other financing sources (uses)</b>	<b>(11,791,911)</b>	<b>(11,929,989)</b>	<b>(10,570,503)</b>	<b>1,359,486</b>
Net change in fund balances	\$ <u>17,179,455</u>	<u>17,154,277</u>	<u>(1,126,999)</u>	<u>7,321,038</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (1,126,999)
Change in FMV investments	1,011,682
Change in accounts receivable	288,218
Change in prepaid expenses	(7,854)
Change in accounts payable	(131,912)
Change in accrued liabilities	(274,272)
Change in deferred balances	(153,472)
Change in fund balance (GAAP basis)	(394,609)
GAAP Fund balance, beginning as restated (Note 18)	28,944,480
<b>GAAP Fund balance, ending</b>	<b>\$ 28,549,871</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CORRECTIONS FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,228,916	3,985,699	3,916,024	(69,675)
Intergovernmental - Other	1,335,000	1,335,000	1,570,694	235,694
Investment income	3,000	3,000	50	(2,950)
Fees	511,568	511,568	552,880	41,312
Miscellaneous	-	-	10,360	10,360
<b>Total revenues</b>	<b>6,078,484</b>	<b>5,835,267</b>	<b>6,050,008</b>	<b>214,741</b>
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	<b>6,078,484</b>	<b>5,835,267</b>		
Expenditures				
Public Safety				
Salaries and benefits	8,976,128	8,938,054	8,854,243	83,811
Operating expenses	7,173,629	7,177,188	6,518,561	658,627
Capital outlay	400,039	283,959	273,118	10,841
<b>Total expenditures</b>	<b>16,549,796</b>	<b>16,399,201</b>	<b>15,645,922</b>	<b>753,279</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(10,471,312)</b>	<b>(10,563,934)</b>	<b>(9,595,914)</b>	<b>968,020</b>
Other Financing Sources (Uses)				
Transfers in	10,471,312	10,563,934	9,590,287	(973,647)
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>(5,627)</b>	<b>(5,627)</b>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (5,627)
Change in accounts receivable	(35,301)
Change in prepaid expense	368
Change in deferred balances	(247)
Change in accounts payable	(422,247)
Change in accrued liabilities	(28,641)
Change in fund balance (GAAP basis)	(491,695)
GAAP Fund balance, beginning	407,746
<b>GAAP Fund balance (deficit), ending</b>	<b>\$ (83,949)</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,018,997	1,745,961	479,056	(1,266,905)
Intergovernmental - State	4,899,153	8,584,449	1,554,592	(7,029,857)
Intergovernmental - Local	37,652	48,552	26,205	(22,347)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>5,955,802</u>	<u>10,378,962</u>	<u>2,059,853</u>	<u>(8,319,109)</u>
Prior year cash balance budget	<u>1,614,947</u>	<u>1,614,947</u>		
<b>Total budgeted revenues</b>	<u>7,570,749</u>	<u>11,993,909</u>		
Expenditures				
Health and welfare				
Operating expenses	6,862,099	10,326,852	2,613,277	7,713,575
Capital outlay	65,706	65,706	65,706	-
<b>Total expenditures</b>	<u>6,927,805</u>	<u>10,392,558</u>	<u>2,678,983</u>	<u>7,713,575</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>642,944</u>	<u>1,601,351</u>	<u>(619,130)</u>	<u>(605,534)</u>
Other Financing Sources (Uses)				
Transfers in	<u>302,064</u>	<u>516,598</u>	<u>214,534</u>	<u>302,064</u>
Net change in fund balances	<u>\$ 945,008</u>	<u>2,117,949</u>	<u>(404,596)</u>	<u>(303,470)</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (404,596)
Change in accounts receivable	504,248
Change in accounts payable	(1,040,958)
Change in deferred balances	603,428
Change in fund balance (GAAP basis)	<u>(337,878)</u>
GAAP Fund balance, beginning	<u>1,059,885</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 722,007</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**D.W.I. FACILITIES- SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 1,925,047	1,925,047	1,829,779	(95,268)
Charges for service	196,339	196,339	241,779	45,440
Miscellaneous	440,000	440,000	440,440	440
<b>Total revenues</b>	<u>2,561,386</u>	<u>2,561,386</u>	<u>2,511,998</u>	<u>(49,388)</u>
Prior year cash balance budget	1,488,918	1,488,918		
<b>Total budgeted revenues</b>	<u>4,050,304</u>	<u>4,050,304</u>		
Expenditures				
Public Safety				
Salaries and benefits	2,795,851	2,796,351	2,395,543	400,808
Operating expenses	848,145	848,145	675,652	172,493
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>3,643,996</u>	<u>3,644,496</u>	<u>3,071,195</u>	<u>573,301</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>406,308</u>	<u>405,808</u>	<u>(559,197)</u>	<u>523,913</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
<b>Net change in fund balances</b>	<u>\$ 406,308</u>	<u>405,808</u>	<u>(559,197)</u>	<u>523,913</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (559,197)
Change in accounts receivable	75,111
Change in prepaid expenditures	(60)
Change in accounts payable	(26,596)
Change in deferred revenue	28,823
Change in accrued liabilities	(8,695)
Change in fund balance (GAAP basis)	<u>(490,614)</u>
GAAP Fund balance, beginning	<u>1,437,263</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 946,649</u>

See Notes to Financial Statements.



**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,344,544	5,979,342	5,874,651	(104,691)
Investment income	63,000	63,000	128,448	65,448
Miscellaneous	18,000	-	129	129
<b>Total revenues</b>	<b>6,425,544</b>	<b>6,042,342</b>	<b>6,003,228</b>	<b>(39,114)</b>
Prior year cash balance budget	8,794,183	8,794,183		
<b>Total budgeted revenues</b>	<b>15,219,727</b>	<b>14,836,525</b>		
Expenditures				
Public Safety				
Salaries and benefits	718,119	718,119	716,095	2,024
Operating expenses	5,874,401	6,150,803	5,636,881	513,922
Capital outlay	1,027,366	1,009,366	886,766	122,600
<b>Total Expenditures</b>	<b>7,619,886</b>	<b>7,878,288</b>	<b>7,239,742</b>	<b>638,546</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>7,599,841</b>	<b>6,958,237</b>	<b>(1,236,514)</b>	<b>599,432</b>
Other Financing Sources (Uses)				
Transfers in	3,074,102	3,134,102	2,947,793	(186,309)
Transfers out	(3,091,856)	(3,151,856)	(2,994,228)	157,628
<b>Total other financing sources (uses)</b>	<b>(17,754)</b>	<b>(17,754)</b>	<b>(46,435)</b>	<b>(28,681)</b>
Net change in fund balance	\$ <u>7,582,087</u>	<u>6,940,483</u>	<u>(1,282,949)</u>	<u>570,751</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,282,949)
Change in accounts receivable	(109,239)
Change in accounts payable	4,218
Change in accrued liabilities	(1,230)
Change in fund balance (GAAP basis)	<u>(1,389,200)</u>
Fund balance, beginning	<u>9,775,781</u>
<b>Fund balance, ending</b>	<b><u>\$ 8,386,581</u></b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -**  
**AGENCY FUNDS**  
**June 30, 2019**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Equity in pooled cash and investments - restricted	\$ 1,563,739
Property taxes receivable	<u>3,651,815</u>
<b>Total Assets</b>	<b>\$ <u><u>5,215,554</u></u></b>
<b>LIABILITIES</b>	
Due to clerk refunds	\$ 905
Due to other taxing districts	<u>5,214,649</u>
<b>Total Liabilities</b>	<b>\$ <u><u>5,215,554</u></u></b>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

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

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

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

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

**Discretely Presented Component Units:**

The Consolidated Communications Authority (Authority) is a discretely presented component unit. The Authority was created through a Joint Powers Agreement to operate a consolidated communications center to provide emergency and law enforcement communications for its participants; San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec, and the State of New Mexico Department of Public Safety. The Authority is fiscally dependent on San Juan County. The necessary funds for administrative and operational expenses are provided by a County 3/16<sup>th</sup> gross receipts tax. 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, 2019**

**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, 2019**

**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. 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).

Intergovernmental Grants Fund. To account for the operations of various local, 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.

D.W.I. 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 Axis program. 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.

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

**Fiduciary statements**

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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

**Measurement focus, Basis of accounting**

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

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

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

Revenue recognition for the various sources is as follows:

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

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

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

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

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. Deferred inflows are reported in the governmental funds regarding unavailable HUD revenue and grant dollars received in advance. 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.



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

Investments are stated at fair value that is determined using selected bases. Investments with managed funds are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities. Cash deposits are reported at carrying amount, which reasonably estimates fair value. 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 30<sup>th</sup> 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, 2019**

**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, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition 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, 2019**

**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 and compensated "Comp" time at 80 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.

*Other Post Employment Benefit Plans.* For purposes of measuring the net other post-employment benefit plan (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB plan expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRCHA) and

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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

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

*Fund Balance Reporting.* The governmental fund financial statements may report five classifications of fund balance as follows:

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.

**SAN JUAN COUNTY, NEW MEXICO  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019**

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

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

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

*Fund Balance for Subsequent Years Expenditures.* According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), San Juan County is required to reserve 3/12<sup>ths</sup> of the General Fund’s (sub-fund) budgeted expenditures (\$7,493,107) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12<sup>th</sup> of the Road Fund budgeted expenditures be reserved (\$507,184). The County has incorporated this reserve requirement within its financial policies, on the modified basis (adjusted by year end timing adjustments), 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 on the budgetary basis.

*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, 2019 were as follows:

	General	Corrections	Inter-Governmental Grants	DWI Facilities	GRT Comm/EMS	Major Fund Sub-Total
<b>Fund Balance – San Juan County</b>						
<b><u>Nonspendable</u></b>						
Prepaid expenditures	\$ 1,412,220	1,027	-	60	-	1,413,307
Inventory	1,408,161	-	-	-	-	1,408,161
<b><u>Restricted</u></b>						
DWI program funds (grant)	-	-	-	946,589	-	946,589

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

	General	Corrections	Inter-Governmental Grants	DWI Facilities	GRT Comm/EMS	Major Fund Sub-Total
<b>Fund Balance – San Juan County</b>						
<b><u>Restricted (Continued)</u></b>						
Grant projects	-	-	722,007	-	-	722,007
Debt service	912,495	-	-	-	-	912,495
1% appraisal fee	725,735	-	-	-	-	725,735
Healthcare	7,779,666	-	-	-	-	7,779,666
Public safety						
Communications/EMS	-	-	-	-	8,386,581	8,386,581
<b><u>Committed</u></b>						
Corrections	-	-	-	-	-	-
<b><u>Assigned</u></b>						
Subsequent years expenditures	8,000,291	-	-	-	-	8,000,291
Risk management/roads	1,209,729	-	-	-	-	1,209,729
<b><u>Unassigned</u></b>						
Unassigned balance (deficit)	7,101,574	(84,976)	-	-	-	7,016,598
	<b>\$ 28,549,871</b>	<b>(83,949)</b>	<b>722,007</b>	<b>946,649</b>	<b>8,386,581</b>	<b>38,521,159</b>

	Major Fund Sub-Total	Other Governmental Funds	Total
<b>Fund Balance – San Juan County (Continued)</b>			
<b><u>Nonspendable</u></b>			
Prepaid expenditures	\$ 1,413,307	35,470	1,448,777
Inventory	1,408,161	248,108	1,656,269
<b><u>Restricted</u></b>			
DWI program funds (grant)	946,589	-	946,589
Federal and state grant projects	722,007	-	722,007
Housing (grant)	-	138,566	138,566
Debt service	912,495	-	912,495
1% appraisal fee	725,735	-	725,735
Healthcare	7,779,666	969,098	8,748,764
GRT bond series 2015	-	5,504,427	5,504,427
Gross receipts tax reserve	-	1,086,591	1,086,591
Public safety			
Juvenile	-	527,591	527,591
Fire protection	-	3,311,507	3,311,507
Law enforcement	-	163,806	163,806
Communications/EMS	8,386,581	-	8,386,581
Emergency medical services	-	62,266	62,266
Environmental services	-	43,326	43,326
Clerks recording	-	433,905	433,905
Roads	-	220,207	220,207
Other purposes	-	196,034	196,034
<b><u>Committed</u></b>			
Corrections	-	-	-
Harper Valley reserve requirement	-	37,356	37,356
ERP Project	-	479,484	479,484
Water Reserve	-	7,000,720	7,000,720

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

	<b>Major Fund Sub-Total</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Fund Balance – San Juan County (Continued)</b>			
<b><u>Assigned</u></b>			
Subsequent years expenditures	8,000,291	-	8,000,291
Encumbrances (1)	-	406,184	406,184
Debt service	-	155,997	155,997
Risk Management/Roads	1,209,729	-	1,209,729
Capital replacement	-	2,761,647	2,761,647
<b><u>Unassigned</u></b>			
Unassigned balance (deficit)	7,016,598	(47,958)	6,968,640
	<u>\$ 38,521,159</u>	<u>23,734,332</u>	<u>62,255,491</u>

(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, 2019 were as follows:

	<b>Communications Authority</b>	<b>Communications Authority Capital</b>	<b>Total</b>
<b>Fund Balance – San Juan County Communications Authority</b>			
<b><u>Nonspendable</u></b>			
Prepaid expenditures	\$ 86,238	-	86,238
<b><u>Committed</u></b>			
Public safety	363,940	307,745	671,685
	<u>\$ 450,178</u>	<u>307,745</u>	<u>757,923</u>
	<b>San Juan Water Commission</b>		
<b>Fund Balance – San Juan Water Commission</b>			
<b><u>Nonspendable</u></b>			
Prepaid expenditures	\$ 23,482		
<b><u>Restricted: Water Use</u></b>			
	480,153		
	<u>\$ 503,635</u>		

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

*Net Position.* In the government-wide financial statements, net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. Unrestricted net position represents assets of the County not restricted for any other project or purpose. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of San Juan County is improving or deteriorating.

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

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

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

**NOTE 2. LEGAL COMPLIANCE - BUDGETS**

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

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



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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

1. In April or May the Chief Financial Officer submits to the Commission a proposed interim 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. In late May, after there has been an opportunity for public comment, the County Commission adopts the interim budget as finalized.
2. By the end of June, the Local Government Division of the State Department of Finance and Administration (DFA) approves the interim budget.
3. After closing the fiscal year, final budget projections for proposed expenditures and the means of financing them are completed, presented to the County Commission in late July and adopted by the Commission as the final budget.
4. By the first week of September, DFA approves the final budget.
5. After the budget is adopted any supplemental appropriations must be approved by the County Commission.

Encumbrance accounting is employed by the County. Certain encumbrances (e.g., purchase orders, contracts) outstanding at year-end related to capital purchases, goods or services not yet delivered/provided or for invoices not yet received on goods or services delivered/provided are carried forward to the new fiscal year and do not constitute expenditures or liabilities because the commitments are re-appropriated and honored during the subsequent year as part of the final adopted budget.

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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 3. POOLED CASH AND INVESTMENTS**

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

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

Depository Accounts

Insured	\$ 1,250,000
Collateral held by pledging bank's trust department not in the County's name	21,308,196
Excess of collateral over insured and collateralized	<u>(1,975,018)</u>
<b>Total deposits</b>	<b><u>\$20,583,178</u></b>

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure, insolvency, or breach by the bank, and the bank shall have three days to cure such 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, 2019, \$19,333,178 of the County's bank balance of \$20,583,178 was exposed to custodial credit risk as follows:

Excess of collateral over insured and collateralized	\$(1,975,018)
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>21,308,196</u>
<b>Total</b>	<b><u>\$19,333,178</u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

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

	Weighted Average Maturity <u>Years</u>	Bank Balance/Cost <u>Amount</u>	Book Balance/ Fair <u>Value</u>
Cash deposits	-	\$ 10,583,178	8,248,374
Certificates of deposit	0.28	10,000,000	10,000,000
<b>Total deposits</b>	<b>0.28</b>	<b>\$ 20,583,178</b>	<b>18,248,374</b>
US Bank	-	\$ 244,168	244,168
LGIP	-	2,082,846	2,082,846
New Mexico Finance Auth.	-	912,495	912,495
Money Market	-	991,240	991,240
Treasury Notes	1.79	26,535,000	26,740,231
Mortgage Pass-through	16.65	183,359	188,913
Mortgage Securities	0.41	1,250,000	1,218,525
Discount Notes/Coupon Securities	1.93	9,750,000	9,779,075
<b>Total investments</b>	<b>1.74</b>	<b>\$ 41,949,108</b>	<b>42,157,493</b>
Total cash and investments			\$ 60,405,867
Cash on hand			<u>8,908</u>
			<u>\$ 60,414,775</u>
Cash is reconciled to the financial statements as follows:			
Cash in governmental funds			\$ 57,540,551
Cash in agency funds			1,563,739
Cash in Communications Authority			809,115
Cash in San Juan Water Commission			<u>501,370</u>
			<u>\$ 60,414,775</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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.

At June 30, 2019, investments measured and reported at fair value are classified according to the hierarchy, in accordance with GASB Statement 72 – Fair Value Measurement and Application:

- Level 1: Investments reflect market value where prices are observable, unadjusted, and quoted in an active market.
- Level 2: Investments reflect market value where prices are observable using inputs from other than quoted prices.
- Level 3: Investments reflect market value based upon unobservable inputs.

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
<b>Investments by fair value level</b>				
US Bank	\$ 244,168	-	-	244,168
LGIP (1)	-	-	2,082,846	2,082,846
NM Finance Authority	-	-	912,495	912,495
Money Market	991,240	-	-	991,240
Treasury Notes	26,740,231	-	-	26,740,231
Mortgage Pass-through	188,913	-	-	188,913
Mortgage Securities	1,218,525	-	-	1,218,525
Discount Note/Coupon	-	9,779,075	-	9,779,075
	<u>\$ 29,383,077</u>	<u>9,779,075</u>	<u>2,995,341</u>	<u>42,157,493</u>

(1) As of June 30, 2019, the New Mexico LGIP AAAM Rated \$2,082,846 [35] day WAM (R); [112] day WAM (F). The WAF (R) indicates the number of days until the floating interest rate Resets, and WAM (F) indicates the number of days to Final maturity. Additional information can be found on the State Treasurer's Office website at [www.nmsto.gov](http://www.nmsto.gov).

*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 pegged to a floating interest rate, the next reset date shall be used to determine the effective maturity.

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

*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 treasury notes and discount notes/coupon securities were 63.43% and 23.20% respectively. 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. This contracted entity 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 1<sup>st</sup> of each year on the assessed valuation of property located in the County as of the preceding January 1<sup>st</sup>. Taxes are due and payable in two equal installments on November 10<sup>th</sup> and April 10<sup>th</sup> following the levy and become delinquent and subject to lien after December 10<sup>th</sup> and May 10<sup>th</sup>.

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

Due to Other Agencies	\$ <u>3,651,815</u>
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 5. ACCOUNTS RECEIVABLE**

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

	<u>Gross</u>	<u>Allowance</u>	<u>Net</u>
Taxes			
Gross receipts taxes	\$ 5,410,777	-	5,410,777
Property taxes	1,372,933	-	1,372,933
Other taxes	363,226	-	363,226
Subtotal	7,146,936	-	7,146,936
Intergovernmental			
Grants	965,376	-	965,376
Services	693,318	-	693,318
Subtotal	1,658,694	-	1,658,694
Interest	77,632	-	77,632
DWI facilities	6,209,788	(5,965,887)	243,901
Other	645,611	-	645,611
Total	<u>\$ 15,738,661</u>	<u>(5,965,887)</u>	<u>9,772,774</u>

On October 11, 2016, San Juan County received a commitment letter from the Valley Water & Sanitation District for the repayment of a note signed by the County for the Harper Valley Clean Water State Revolving Loan Fund (CWSRF) project. The outstanding commitment by Harper Valley to the County was \$631,300 at June 30, 2019 and is reported as a receivable on the Statement of Net Position. The project was initiated by the County as a third-party agent on behalf of the Valley Water & Sanitation District to ensure federal funding could be secured for the planning, design, engineering and construction of the Harper Valley wastewater plant decommissioning and lift station hookup project. The County was authorized to act as agent on behalf of the District through San Juan County Ordinance No. 94. The debt related to this project is reported within the Statement of Net Position and Note 7.

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, 2019, the balance of the loan receivable was \$31,004. A reconciliation of the governmental funds receivable as of June 30, 2019 follows:

Receivables – governmental funds	\$ 9,772,774
Harper Valley CWSRF balance	631,300
Lower Valley CWSRF balance	31,004
Receivables – governmental activities	<u>\$ 10,435,078</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

**Primary Government:**

	Balance June 30, 2018	Additions	Reclasses/ Deletions	Balance June 30, 2019
Capital assets, not depreciated				
Land	\$ 8,070,235	-	14,296	8,055,939
Works of art	27,849	-	-	27,849
Right of Way	38,990,692	-	-	38,990,692
Construction in progress	5,231,063	5,661,055	2,302,189	8,589,929
Total, not depreciated	<u>\$ 52,319,839</u>	<u>5,661,055</u>	<u>2,316,485</u>	<u>55,664,409</u>
Capital assets, depreciated				
Buildings	\$ 145,234,114	149,732	(633,229)	146,017,075
Improvements	53,258,765	-	1,201,432	52,057,333
Machinery and equipment	58,400,615	5,494,945	3,829,071	60,066,489
Infrastructure	77,091,633	-	1,256,266	75,835,367
Total depreciated	<u>333,985,127</u>	<u>5,644,677</u>	<u>5,653,540</u>	<u>333,976,264</u>
Accumulated depreciated for				
Buildings	72,530,128	4,791,285	169,430	77,151,983
Improvements	20,950,658	2,395,480	352,769	22,993,369
Machinery and equipment	39,202,731	3,544,421	3,829,830	38,917,322
Infrastructure	46,565,133	1,833,345	1,036,327	47,362,151
Total accumulated depreciation	<u>179,248,650</u>	<u>12,564,531</u>	<u>5,388,356</u>	<u>186,424,825</u>
Total capital assets, depreciated net	<u>\$ 154,736,477</u>	<u>(6,919,854)</u>	<u>(265,184)</u>	<u>147,551,439</u>

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

General government	\$ 846,916
Public Safety	5,625,563
Public Works	2,038,987
Health and Welfare	2,867,622
Culture and recreation	<u>1,185,443</u>
Total depreciation expense	<u>\$ 12,564,531</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

**Discretely Presented Component Units:**

**Consolidated Communications Authority**

	Balance June 30, 2018	Additions	Reclasses/ Deletions	Balance June 30, 2019
Capital assets, depreciated				
Buildings	\$ 1,360,987	-	(127,197)	1,488,184
Improvements	187,003	-	146,980	40,023
Machinery and equipment	3,756,154	38,667	675,960	3,118,861
Total depreciated	<u>5,304,144</u>	<u>38,667</u>	<u>695,743</u>	<u>4,647,068</u>
Accumulated depreciate for				
Buildings	\$ 813,615	54,439	(61,972)	930,026
Improvements	103,441	7,577	79,534	31,484
Machinery and equipment	1,627,139	182,064	675,776	1,133,427
Total accumulated depreciation	<u>2,544,195</u>	<u>244,080</u>	<u>693,338</u>	<u>2,094,937</u>
Total capital assets, depreciated net	<u>\$ 2,759,949</u>	<u>(205,413)</u>	<u>(2,405)</u>	<u>2,552,131</u>

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

Public Safety \$ 244,080

	Balance June 30, 2018	Additions	Reclasses/ Deletions	Balance June 30, 2019
<b><u>San Juan Water Commission</u></b>				
Capital assets, depreciated				
Machinery and equipment	\$ 120,915	-	4,728	116,187
Accumulated depreciation for Machinery and equipment	<u>\$ 54,316</u>	<u>13,296</u>	<u>4,728</u>	<u>62,884</u>
Total capital assets, depreciated net	<u>\$ 66,599</u>	<u>(13,296)</u>	<u>-</u>	<u>53,303</u>

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

Environmental \$ 13,296



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 7. LONG-TERM OBLIGATIONS**

*Outstanding Debt Obligations.* The County has outstanding bonds and loans where the County pledges gross receipts tax or cash reserve balances to pay debt service. At June 30, 2019 the County had no unused lines of credit.

Revenue bonds and loans outstanding as of June 30, 2019 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
<b>General Government</b>			
<u>Loans – 1<sup>st</sup> and 3<sup>rd</sup> 1/8<sup>th</sup> GRT Increments and County Reserve Fund – Direct Borrowing</u>			
NMFA Loan 2012 (Matures June 1, 2024)	.82 – 2.83%	\$ 3,725,000	Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds
<u>Loans – 1<sup>st</sup> &amp; 3<sup>rd</sup> 1/8<sup>th</sup> GRT Increments – Direct Borrowing</u>			
NMFA Loan 2017 (Matures June 15, 2027)	4.95% Blended	9,280,000	Refund Subordinate GRT Bond Series 2008
<u>Loans – Capital Replacement Reserve Account – Other Grantee Debt</u>			
NMED Harper Valley Loan 2017 (Matures April 13, 2038)	1.2%	631,300	Plan, design, engineer and construct Harper Valley wastewater plant
<u>GRT Refunding Revenue Bonds – 1<sup>st</sup> and 3<sup>rd</sup> 1/8<sup>th</sup> GRT Increments – Direct Placement</u>			
GRT Refunding Revenue Bond Series 2015A (Matures June 15, 2026)	3.0 – 5.0%	11,010,000	Refund 2005 GRT Revenue Bonds
<u>GRT Refunding Bonds – 1<sup>st</sup> and 2<sup>nd</sup> 1/8<sup>th</sup> Hold Harmless and 1<sup>st</sup> and 3<sup>rd</sup> 1/8<sup>th</sup> GRT Increments Combined Pledge – Direct Placement</u>			
GRT Revenue Bond Series 2015B (Matures June 15, 2037)	3.0 – 5.0%	17,055,000	Administration Facilities, Fire Department, Fiber Optic Improvements
<b>Total</b>		<u>\$ 41,701,300</u>	

*Gross Receipts Tax.* The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The County portion is determined by the County Commission. The county rate can go as high as 2.0625%. The County’s current rate as of June 30, 2019 is 1.4375%.

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2019, the County was in compliance with all significant limitations and restrictions. Upon default each debtor will take legal action to secure the County’s revenue pledges.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 3,449,781	1,853,146	5,302,927
2021	3,575,138	1,710,478	5,285,616
2022	3,725,500	1,559,179	5,284,679
2023	3,375,866	1,392,609	4,768,475
2024	3,516,236	1,242,859	4,759,095
2025-2029	11,511,895	3,970,450	15,482,345
2030-2034	7,716,845	1,934,326	9,651,171
2035-2038	<u>4,830,039</u>	<u>365,587</u>	<u>5,195,626</u>
<b>Total</b>	<b><u>\$41,701,300</u></b>	<b><u>14,028,634</u></b>	<b><u>55,729,934</u></b>

*Animas-La Plata Project Agreement.* The San Juan Water Commission (the SJWC) entered into an agreement with the La Plata Conservancy District (the District) in December, 2008 concerning the construction and operating costs of the Animas-La Plata Project (the Project). The Project allocated water to certain entities and established payment obligations to the Federal Government for each entity to which Project water is allocated. Project construction costs for the District’s portion were estimated at approximately \$4.9 million. Due to the fact that the La Plata Conservancy District has a limited resource/revenue base, the San Juan Water Commission agreed to advance the District’s capital and operation, maintenance, and replacement (OM&R) costs for payment to the Federal Government in order to secure the Project water until contracts have been executed for water allocation through third party water supply contracts.

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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, 2019, the following changes occurred in liabilities as follows:

**Primary Government:**

	Balance June 30, 2018	Additions	Adjustments/ Deletions	Balance June 30, 2019	Due Within One Year
Revenue bonds	\$ 29,630,000	-	(1,565,000)	<b>28,065,000</b>	1,640,000
Loans payable	15,400,736	-	(1,764,436)	<b>13,636,300</b>	1,809,781
Bond premium	4,086,624	-	(440,005)	<b>3,646,619</b>	440,005
Compensated absences	4,066,590	3,142,103	(3,171,770)	<b>4,036,923</b>	2,568,931
Claims and judgments	342,629	-	(130,541)	<b>212,088</b>	212,088
<b>Total</b>	<b>\$ 53,526,579</b>	<b>3,142,103</b>	<b>(7,071,752)</b>	<b>49,596,930</b>	<b>6,670,805</b>

Revenue bonds and loans payable are paid out of the Debt Service Fund. The Harper Valley loan will be paid out of the intergovernmental grants fund. All other liabilities are paid primarily out of the General Fund. The entire amount of claims and judgments is shown as due within one year as it is anticipated that the claims will settle in the following fiscal year.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

**Discretely Presented Component Units:**

	Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<b>Balance <u>June 30, 2019</u></b>	Due Within <u>One Year</u>
<b>Consolidated Comm. Authority</b>					
Compensated absences	\$ 197,821	212,901	(240,421)	170,301	168,847
<b>San Juan Water Commission</b>					
Compensated absences	\$ 40,145	46,587	(27,518)	59,214	39,060

**NOTE 8. INTERFUND ACTIVITY**

Interfund transfers for the year ended June 30, 2019 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 9,590,287
Road Fund	2,909,022
Risk Management Fund	2,854,538
Capital Replacement Fund	1,616,668
Capital Replacement Reserve Fund	1,275,000
Juvenile Services Fund	1,015,142
Golf Course Fund	357,775
Intergovernmental Grants Fund	<u>10,000</u>
Total transfers from General Fund	19,628,432
Transfers from GRT-Communications/EMS Fund to	
Ambulance Fund	2,947,793
Transfers from Capital Replacement Reserve Fund to	
Capital Replacement Fund	2,665,278
Transfers from GRT Revenue Bond Series 2015 to	
General Fund	1,864,734
Transfers from Gross Receipts Tax Reserve Fund to	
General Fund	1,032,786

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

Transfers from Fire Excise Fund to General Fund	429,602
Transfers from Hospital GRT to Hospital Construction	248,862
Transfers from Roads Fund to Intergovernmental Grants Fund	187,064
Transfers from Road Construction Fund to Road Fund	112,924
Transfers from Health Care Assistance Fund to General Fund	58,970
Transfers from Water Reserve Fund to General Fund	23,633
Transfers from Ambulance Fund to General Fund	17,754
Transfers from Capital Replacement Fund to Intergovernmental Grants Fund	<u>17,470</u>
<b>Total Primary Government Transfers</b>	<b><u>\$29,235,302</u></b>

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, 2019 consisted of the following:

Communications Authority expenditures General Fund revenues	\$ 189,156
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

San Juan Water Commission expenditures	
General Fund revenues	97,400
GRT-Communications/EMS Fund expenditures	
Communications Authority revenues	4,117,913
GRT-Communications/EMS Fund expenditures	
Communications Authority Capital revenues	22,065
Water Reserve Fund expenditures	
San Juan Water Commission revenues	1,160,563

**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, 2018 through June 30, 2019 was \$713,439.

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>2017</u>	<u>2018</u>	<u>2019</u>
Unpaid claims, beginning	\$ 925,495	932,517	834,969
Incurred claims and changes in estimates	6,195,778	6,705,852	6,992,483
Claims payments	<u>(6,188,756)</u>	<u>(6,803,400)</u>	<u>(6,974,740)</u>
Unpaid claims, ending	<u>\$ 932,517</u>	<u>834,969</u>	<u>852,712</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

Encumbrances: San Juan County’s individually significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2019 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>	<u>Nonmajor Funds</u>
Healthcare services agreement	\$ 361,384	-
Grant projects: County road chip seal	270,438	-
Two 3,000-gallon fire tanker trucks	-	567,680
Wildland fire pump package brush truck	-	304,080
Ambulance	-	236,909
Hospital emergency room renovations	-	701,707
County Road 350/390 improvements	-	315,085
Pinon Hills boulevard project	-	424,108
Bridge 8130 replacement	-	311,952
ERP Implementation	-	523,496
McGee Park upgrades phase 3	-	220,667
Total significant encumbrances	\$ <u>631,822</u>	<u>3,605,684</u>

San Juan County Communications Authority and San Juan Water Commission’s had no individually significant encumbrances, those greater than \$200,000 for fiscal year ended June 30, 2019.

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

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

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

*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



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

liability of the General Fund or any other applicable County fund. The County, however, believes that liabilities resulting from disallowed claims, if any, will not have a material effect on the County's financial position.

**NOTE 11. PENSION PLAN – Public Employees Retirement Association**

**General Information about the Pension Plan**

Plan Description. The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978).

Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

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

Benefits Provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2018.

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 FY18 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on page 43 of the PERA FY18 annual audit report at <http://saonm.org/> using the Audit Report Search function for agency 366. The PERA coverage options that apply to the

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

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, 2019 are as follows:

	Statutorily Required Contributions
San Juan County	\$ 3,376,141
Communications Authority	\$ 175,764
Water Commission	\$ 25,718

*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, 2017. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2018, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2018.

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 preformed 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, 2018. Only employer contributions for the pay period end dates that fell within the period of July 1, 2017 to June 30, 2018 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2018 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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

**For PERA Fund Division Municipal General - San Juan County**, at June 30, 2019, the County reported a liability of \$43,651,935 for its proportionate share of the net pension liability. At June 30, 2018, the County’s proportion was 0.707 percent which increased from its proportion measured as of June 30, 2017 at 0.663 percent.

For the year ended June 30, 2019, the County recognized a PERA Fund Division Municipal General - San Juan County pension expense of \$5,144,648. At June 30, 2019, 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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,261,630	1,146,067
Changes of assumptions	3,957,665	250,982
Net difference between projected and actual earnings on pension plan investments	3,237,448	-
Changes in proportion and differences between County contributions and proportionate share of contributions	1,790,274	724,263
County contributions subsequent to the measurement date	<u>2,134,594</u>	<u>-</u>
Total	<u>\$ 12,381,611</u>	<u>2,121,312</u>

\$2,134,594 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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, 2019**

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

Year ended June 30:	\$ (000)'s
2020	\$ 4,735
2021	2,202
2022	1,021
2023	168
2024	<u>-</u>
Total	<u>\$ 8,126</u>

**For PERA Fund Division Municipal General - Communications Authority**, at June 30, 2019, the County reported a liability of \$3,657,809 for its proportionate share of the net pension liability. At June 30, 2018, the County's proportion was 0.059 percent, which increased from its proportion measured as of June 30, 2017 at .056 percent.

For the year ended June 30, 2019, the County recognized PERA Fund Division Municipal General - Communications Authority pension expense of \$431,095. At June 30, 2019, 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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 105,718	96,035
Changes of assumptions	331,632	21,031
Net difference between projected and actual earnings on pension plan investments	271,282	-
Changes in proportion and differences between Component Units contributions and proportionate share of contributions	150,016	60,690
Component Units contributions subsequent to the measurement date	<u>175,764</u>	<u>-</u>
Total	<u>\$ 1,034,412</u>	<u>177,756</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

\$175,764 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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
2020	\$	397
2021		184
2022		85
2023		15
2024		-
		<hr/>
Total	\$	<u>681</u>

**For PERA Fund Division Municipal General - Water Commission**, at June 30, 2019, the County reported a liability of \$446,424 for its proportionate share of the net pension liability. At June 30, 2018, the County’s proportion was 0.007 percent, which remained unchanged from its proportion measured as of June 30, 2017 at 0.007 percent.

For the year ended June 30, 2019, the County recognized PERA Fund Division Municipal General - Water Commission pension expense of \$42,344. At June 30, 2019, 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:

		<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$	12,902	11,720
Changes of assumptions		40,475	2,567
Net difference between projected and actual earnings on pension plan investments		33,109	-
Changes in proportion and differences between Component Units contributions and proportionate share of contributions		53,032	49,053

**SAN JUAN COUNTY, NEW MEXICO  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Component Units contributions subsequent to the measurement date	25,718	-
Total	\$ 165,236	63,340

\$25,718 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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
2020	\$ 28
2021	35
2022	11
2023	2
2024	-
Total	\$ 76

**For PERA Fund Division Municipal Police**, at June 30, 2019, the County reported a liability of \$18,887,547 for its proportionate share of the net pension liability. At June 30, 2018, the County’s proportion was 0.306 percent which increased from its proportion measured as of June 30, 2017 at 0.279 percent.

For the year ended June 30, 2019, the County recognized PERA Fund Division Municipal Police pension expense of \$1,991,641. At June 30, 2019, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**SAN JUAN COUNTY, NEW MEXICO  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 924,646	1,872,245
Changes of assumptions	2,155,095	115,467
Net difference between projected and actual earnings on pension plan investments	1,299,732	-
Changes in proportion and differences County contributions and proportionate share of contributions	675,632	392,484
County contributions subsequent to the measurement date	<u>1,118,637</u>	<u>-</u>
Total	<u>\$ 6,173,742</u>	<u>2,380,196</u>

\$1,118,637 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2018, will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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
2020	\$ 1,618
2021	372
2022	615
2023	70
2024	<u>-</u>
Total	<u>\$ 2,675</u>

**For PERA Fund Division Municipal Fire**, at June 30, 2019, the County reported a liability of \$2,864,921 for its proportionate share of the net pension liability. At June 30, 2018, the County’s proportion was 0.046 percent which decreased from its proportion measured as of June 30, 2017 at 0.051 percent.

For the year ended June 30, 2019, the County recognized PERA Fund Division Municipal Fire pension expense of \$288,553. At June 30, 2019, the County reported PERA Fund Division Municipal Fire deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**SAN JUAN COUNTY, NEW MEXICO  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 46,040	208,938
Changes of assumptions	165,459	10,461
Net difference between projected and actual earnings on pension plan investments	100,465	-
Changes in proportion and differences between County contributions and proportionate share of contributions	59,951	79,610
County contributions subsequent to the measurement date	<u>122,910</u>	<u>-</u>
Total	<u>\$ 494,825</u>	<u>299,009</u>

\$122,910 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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
2020	\$ 87
2021	(15)
2022	(4)
2023	5
2024	<u>-</u>
Total	<u>\$ 73</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, 2017 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, 2018 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, 2018. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2018 actuarial valuation.



**SAN JUAN COUNTY, NEW MEXICO  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Actuarial assumptions:	
Investment rate of return	7.25% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll growth	3.00%
Projected salary increases	3.25% to 13.50% annual rate
Includes inflation at	2.50%
	2.75% all other years
Mortality Assumption	RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety.
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2010 through June 30, 2018 (economic)

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:

<b>ALL FUNDS - Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Equity	43.5%	7.48%
Risk Reduction & Mitigation	21.5	2.37
Credit Oriented Fixed Income	15.0	5.47
Real Assets	20.0	6.48
Total	<u>100.0%</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11. PENSION PLAN – Public Employees Retirement Association (Continued)**

Discount Rate: Previously, a select and ultimate rate of return assumption had been adopted for funding purposes but new economic assumptions were adopted for the June 30, 2018 valuations including the change to a 7.25% static rate. The discount rate used to measure the total pension liability is 7.25%. 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 GASB Statement No. 67. Therefore, the 7.25% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate of 7.25 percent. 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 (6.25%) or one percentage point higher (8.25%) than the single discount rate.

<b>PERA Fund Municipal General Division - San Juan County</b>	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
County’s proportionate share of net pension liability	\$ 67,265,887	43,651,935	24,132,625
<b>PERA Fund Municipal General Division - Communications Authority</b>	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
Component Unit’s proportionate share of net pension liability	\$ 5,635,259	3,657,809	2,021,732

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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

<b>PERA Fund Municipal General Division - Water Commission</b>	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
Component Unit's proportionate share of net pension liability	\$ 687,909	446,424	246,798
<b>PERA Fund Municipal Police</b>	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
County's proportionate share of net pension liability	\$ 29,041,296	18,887,547	10,609,835
<b>PERA Fund Municipal Fire</b>	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
County's proportionate share of net pension liability	\$ 3,824,452	2,864,921	2,078,865

*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued FY18 PERA financial report. The report is available on PERA's website at [www.nmpera.org](http://www.nmpera.org).

*Payables to the Pension Plan.* At June 30, 2019, the County had the following payable to the pension plan:

	Payable Contributions
San Juan County-General	\$ 174,195
San Juan County-Police	\$ 84,854
San Juan County-Fire	\$ 8,852
Communications Authority	\$ 13,061
Water Commission	\$ 1,971

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan**

***General Information about the OPEB***

Plan Description: Employees of the County are provided with other post-employment benefits (OPEB) through the Retiree Health Care Fund (the Fund) – a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA’s financial information is included with the financial presentation of the State of New Mexico.

Benefits Provided: The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by a co-payments or out-of-pocket payments of eligible retirees.

Employees Covered by Benefit Terms: At June 30, 2018, the Fund’s measurement date, the following employees were covered by the benefit terms:

Plan Membership	
Current retirees and surviving spouses	51,205
Inactive and eligible for deferred benefit	11,471
Current active members	93,349
Total	<u>156,025</u>
Active Membership	
State general	19,593
State police and corrections	1,886
Municipal general	17,004
Municipal police	3,820
Municipal FTRE	2,290
Educational Retirement Board	48,756
Total	<u>93,349</u>

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

Contributions: Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Employee and employer contributions to the Fund from the County for the year ended June 30, 2019 were:

<u>San Juan County</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
\$ 913,570	55,214	7,580

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

**San Juan County** - at June 30, 2019, the County reported a liability of \$32,803,989 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the County’s proportion was 0.754 percent.

For the year ended June 30, 2019, the County recognized OPEB expense of \$542,659. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	1,942,206
Changes of assumptions	-	6,124,359
Net difference between projected and actual earnings on OPEB plan investments	-	409,382
Changes in proportion and differences between County contributions and proportionate share of contributions	2,767,157	-

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan  
(Continued)**

County contributions subsequent to the measurement date	<u>609,050</u>	<u>-</u>
Total	\$ <u>3,376,207</u>	<u>8,475,947</u>

Deferred outflows of resources totaling \$609,050 represent County contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	\$ (000)'s
2020	\$ (1,567)
2021	(1,567)
2022	(1,568)
2023	(1,077)
2024	<u>70</u>
Total	\$ <u>(5,709)</u>

**Communications Authority** - at June 30, 2019, the Communications Authority reported a liability of \$2,061,555 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Communications Authority's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the Communications Authority's proportion was 0.047 percent.

For the year ended June 30, 2019, the Communications Authority recognized OPEB expense of \$20,018. At June 30, 2019, the Communications Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan  
(Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	122,057
Changes of assumptions	-	384,883
Net difference between projected and actual earnings on OPEB plan investments	-	25,727
Changes in proportion and differences between Component contributions and proportionate share of contributions	107,418	-
Component contributions subsequent to the measurement date	<u>36,810</u>	<u>-</u>
Total	<u>\$ 144,228</u>	<u>532,667</u>

Deferred outflows of resources totaling \$36,810 represent the Communications Authority contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	\$ (000)'s
2020	\$ (113)
2021	(112)
2022	(112)
2023	(82)
2024	<u>(6)</u>
Total	<u>\$ (425)</u>

**San Juan Water Commission** - at June 30, 2019, the San Juan Water Commission (Commission) reported a liability of \$249,161 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan  
(Continued)**

as of that date. The Commission’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the Commission’s proportion was 0.006 percent.

For the year ended June 30, 2019, the Commission recognized OPEB expense of \$3,948. At June 30, 2019 the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	14,752
Changes of assumptions	-	46,517
Net difference between projected and actual earnings on OPEB plan investments	-	3,109
Changes in proportion and differences between Component contributions and proportionate share of contributions	20,199	-
Component contributions subsequent to the measurement date	<u>5,053</u>	<u>-</u>
Total	<u>\$ 25,252</u>	<u>64,378</u>

Deferred outflows of resources totaling \$5,053 represent the Commission’s contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	\$ (000)'s
2020	\$ (12)
2021	(12)
2022	(12)
2023	(8)
2024	<u>-</u>
Total	<u>\$ (44)</u>



**SAN JUAN COUNTY, NEW MEXICO  
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**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan  
(Continued)**

Actuarial Assumptions: The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions:

Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB; 2.25% for PERA members
Projected payroll increases	3.50% to 12.50%, based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs.
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2000 Combined Healthy Mortality

Rate of Return: The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns 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, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

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

The best estimates for the long-term expected rate of return is summarized as follows:

<b>ALL FUNDS - Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. Core Fixed Income	20.0%	2.1%
U.S. Equity – Large cap	20.0	7.1
Non-U.S. – emerging markets	15.0	10.2
Non-U.S. – developed markets	12.0	7.8
Private Equity	10.0	11.8
Credit and Structured Finance	10.0	5.3
Real Estate	5.0	4.9
Absolute Return	5.0	4.1
U.S. Equity – small/mid cap	3.0	7.1
Total	100.0%	

**Discount Rate:** The discount rate used to measure the Fund’s total OPEB liability is 4.08% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2029. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.87%) was applied. Thus, 4.08% is the blended discount rate.

**Sensitivity of the Net OPEB liability to changes in the discount rate and healthcare cost trend rates:** The following presents the net OPEB liability of the County and Component Units as, as well as what the County and Component Unit’s net OPEB liability would be if

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

it were calculated using a discount rate that is 1-percentage-point lower (3.08 percent) or 1-percentage-point higher (5.08 percent) than the current discount rate:

<b>San Juan County</b>	<b>1% Decrease (3.08%)</b>	<b>Current Discount Rate (4.08%)</b>	<b>1% Increase (5.08%)</b>
County's Net OPEB Liability	\$ 39,700,551	32,803,989	27,367,961
<b>Communications Authority</b>	<b>1% Decrease (3.08%)</b>	<b>Current Discount Rate (4.08%)</b>	<b>1% Increase (5.08%)</b>
Component Unit's Net OPEB Liability	\$ 2,494,967	2,061,555	1,719,930
<b>Water Commission</b>	<b>1% Decrease (3.08%)</b>	<b>Current Discount Rate (4.08%)</b>	<b>1% Increase (5.08%)</b>
Component Unit's Net OPEB liability	\$ 301,543	249,161	207,872

The following presents the net OPEB liability of the County and Component Unit's, as well as what the County and Component Unit's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

<b>San Juan County</b>	<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
County's Net OPEB Liability	\$ 27,730,872	32,803,989	36,781,427
<b>Communications Authority</b>	<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
Component Unit's Net OPEB Liability	\$ 1,742,737	2,061,555	2,311,516

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

<u>Water Commission</u>	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Component Unit’s Net OPEB liability	\$ 210,628	249,161	279,371

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in NMRHCA’s audited financial statements for the year ended June 30, 2018.

Payable Changes in the Net OPEB Liability: At June 30, 2019, the County and Component Unit’s reported a payable for outstanding contributions due to NMRHCA for the year ended June 30, 2019:

	<u>Payable Contributions</u>
San Juan County	\$ 35,352
Communications Authority	\$ 1,940
Water Commission	\$ 293

**NOTE 13. TAX ABATEMENTS**

As of June 30, 2017, the County adopted GASB Statement No. 77, *Tax Abatement Disclosures*. The County has established a quantitative threshold of \$50,000 for reporting individually. At June 30, 2019, the County had one taxable industrial revenue bond project that resulted in an abatement of taxes less than \$50,000. For the nature of the abatement having been under the quantitative threshold and considering the immaterial nature of the abatement, the County did not need to report the abatement within the Notes under the guidelines of the Statement.

**NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION**

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

**SAN JUAN COUNTY, NEW MEXICO**  
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**NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION (Continued)**

UNA & RNA - Housing Choice Voucher CFDA 14.871	\$ 125,999
Reduction of capital assets	(19,150)
Accumulated depreciation	19,150
Compensated absences	<u>12,836</u>
Total Fund Balance – Housing Authority Fund	<u>\$ 138,835</u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,295,069
Adjustments	<u>-</u>
Revenues - Housing Authority Fund	<u>\$ 1,295,069</u>

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,313,265
Change in compensated absences	(928)
Depreciation expense	<u>-</u>
Expenses - Housing Authority Fund	<u>\$ 1,312,337</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. On September 22, 2016, the County Commission approved extending the lease an additional 10 years to expire September 2027. The County receives a minimum of \$2 million in rental fees annually or 15% of the net gaming revenue, whichever is greater, for the period July through September 2017. Commencing October 2017, the County will receive \$750,000 annually thru September 2020, \$1,000,000 annually for the period October 2020 thru September 2024 and \$1,250,000 annually for the period October 2024 thru September 2027. Should 7.5% of Sunray’s net racing and gaming revenue exceed the amounts specified, the County will receive the larger sum. 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, 2019 the County received a total of \$750,000 from SunRay under this agreement.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 16. STATE OF NEW MEXICO SPECIAL, DEFICIENCY, SPECIFIC AND CAPITAL OUTLAY APPROPRIATIONS**

As of June 30, 2019, the County reported the following activity as it relates to appropriations legislatively received from the State of New Mexico. Activity presented herein follows the modified accrual basis of accounting.

	Appropriation Period	Original Appropriation	Spent to Date	Outstanding Encumbrances	Unencumbered Balance
Regional Water System	9/20/19-6/30/20	\$ 3,000,000	609,236	261,809	2,128,955
Parking Lot – Blanco Senior	11/21/17-6/30/21	55,700	54,602	539	559
Dump Truck and Trailer	10/22/18-6/30/20	114,759	113,611	-	1,148
Regional Film Studio	6/12/19-6/30/23	1,000,000	-	-	1,000,000
SJRMCI Pediatric Unit	6/12/19-6/30/23	1,900,000	-	-	1,900,000
SJRMCI Infrastructure	6/12/19-6/30/23	1,400,000	-	-	1,400,000
Total Appropriated		\$ 7,470,459	777,449	262,348	6,430,662

**NOTE 17. DEFICIT FUND BALANCE**

Generally accepted accounting principles require disclosure of deficit fund balance of individual funds. The following funds had a deficit unassigned fund balance as of June 30, 2019:

Corrections	\$ 84,976
Riverview Golf Course	47,958
	<u>\$ 132,934</u>

The deficit fund balances are the result of keeping fund cash close to \$0 on the budgetary basis throughout the fiscal year while reporting on the modified accrual basis of accounting at fiscal year-end. The accrual of additional expenditures and deferred balances have caused each fund to be negative at the end of the fiscal year. Upon actual payment of those accrued expenditures and deferred balances, each fund has sufficient budgetary basis to meet each obligation.

**NOTE 18. RESTATEMENT**

As a result of phase three implementation of the County’s ERP system, County staff identified certain non-capital inventories that had been expended in prior fiscal years; however, not consumed at the conclusion of the fiscal year. As a result, fund balance of the County’s General Fund and Fire Excise Tax funds at June 30, 2018 were restated to account for those items according to the County’s inventory policy. This was considered a one-time adjustment in accordance with *Generally Accepted Accounting Principles*.

General Fund – Roads sub-fund	\$ 1,180,995
Fire Excise Tax Fund	<u>25,926</u>
	<u>\$ 1,206,921</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 19. RECENT ACCOUNTING PRONOUNCEMENTS**

In November 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The intent was for this Statement to enhance the comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. The Statement is effective for reporting periods beginning after June 15, 2018. The County has determined that no known AROs exist; therefore, adopted the Statement with no modification.

In March 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this Statement was to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. The Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement is effective for reporting periods beginning after June 15, 2018. The County has adopted this Statement and revised note disclosures.

**NOTE 20. NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2019.

- GASB Statement No. 84, *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2018.
- GASB Statement No. 87, *Leases*. Effective for fiscal years beginning after December 15, 2019.
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2019.
- GASB Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*. Effective for reporting periods beginning after December 15, 2018.
- GASB Statement No. 91, *Conduit Debt Obligations*. Effective for reporting periods beginning after December 15, 2020.

The County will implement the new GASB pronouncements in the fiscal year no later than the required effective date.

SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

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

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
County's Proportion of the Net Pension Liability (Asset)	0.987%	1.004%	1.061%	0.992%	1.060%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 32,779	42,790	65,349	52,284	65,404	-	-	-	-	-
County's Covered Payroll	\$ 27,807	28,266	28,574	28,287	28,368	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	117.88%	151.38%	228.70%	184.83%	230.56%	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%	69.18%	73.74%	71.13%	0.00%	0.00%	0.00%	0.00%	0.00%

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2015, the year the statement's requirements became effective.



SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY  
 SCHEDULE OF THE COMPONENT'S PROPRORATIONATE SHARE OF THE NET PENSION LIABILITY  
 June 30, 2019

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Component's Proportion of the Net Pension Liability (Asset)	0.053%	0.053%	0.057%	0.056%	0.059%	0.000%	0.000%	0.000%	0.000%	0.000%
Component's Proportionate Share of Net Pension Liability (Asset)	\$ 1,759	2,260	3,522	2,945	3,658	-	-	-	-	-
Component's Covered Payroll	\$ 1,831	1,831	1,817	1,937	1,881	-	-	-	-	-
Component's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	96.07%	123.43%	193.84%	152.04%	194.47%	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%	69.18%	73.74%	71.13%	0.00%	0.00%	0.00%	0.00%	0.00%

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the Component is not available prior to fiscal year 2015, the year the statement's requirements became effective.

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - SAN JUAN WATER COMMISSION  
 SCHEDULE OF THE COMPONENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

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

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Component's Proportion of the Net Pension Liability (Asset)	0.008%	0.009%	0.005%	0.007%	0.007%	0.000%	0.000%	0.000%	0.000%	0.000%
Component's Proportionate Share of Net Pension Liability (Asset)	\$ 261	386	324	356	446	-	-	-	-	-
Component's Covered Payroll	\$ 314	314	174	227	227	-	-	-	-	-
Component's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	83.12%	122.93%	144.05%	156.83%	196.48%	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%	69.18%	73.74%	71.13%	0.00%	0.00%	0.00%	0.00%	0.00%

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the Component is not available prior to fiscal year 2015, the year the statement's requirements became effective.

SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

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

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Contractually Required Contribution	\$ 3,244	3,308	3,280	3,302	3,376	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	3,244	3,308	3,280	3,302	3,376	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	28,266	28,574	28,287	28,368	28,838					
Contributions as a percentage of covered payroll*	11.48%	11.58%	11.60%	11.64%	11.71%					

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2015, the year the statement's requirements became effective.

SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

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

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Contractually Required Contribution	\$ 2,150	2,152	2,127	2,120	2,134	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	2,150	2,152	2,127	2,120	2,134	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 22,547	22,534	22,278	22,199	22,352					
Contributions as a percentage of covered payroll*	9.54%	9.55%	9.55%	9.55%	9.55%					

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SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**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	\$ 984	1,044	1,031	1,063	1,119	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	984	1,044	1,031	1,063	1,119	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 5,212	5,523	5,445	5,619	5,918					
Contributions as a percentage of covered payroll*	18.88%	18.90%	18.93%	18.92%	18.90%					

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SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**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	\$ 110	112	122	119	123	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	110	112	122	119	123	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 507	517	564	550	568					
Contributions as a percentage of covered payroll*	21.69%	21.66%	21.63%	21.64%	21.65%					

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SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY  
 SCHEDULE OF COMPONENT CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**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	\$ 175	174	185	180	176	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	175	174	185	180	176	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 1,831	1,817	1,937	1,881	1,840					
Contributions as a percentage of covered payroll*	9.56%	9.58%	9.55%	9.57%	9.56%					

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the Component is not available prior to fiscal year 2015, the year the statement's requirements became effective.

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - SAN JUAN WATER COMMISSION  
 SCHEDULE OF COMPONENT CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**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 \$	30	17	22	22	25	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	30	17	22	22	25	-	-	-	-	-
Contribution Deficiency (Excess)* \$	-	-	-	-	-	-	-	-	-	-
Component's covered payroll* \$	314	174	227	227	254					
Contributions as a percentage of covered payroll*	9.55%	9.77%	9.69%	9.69%	9.84%					

\* *Governmental Accounting Standards Board Statement 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the Component is not available prior to fiscal year 2015, the year the statement's requirements became effective.



SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**New Mexico Retiree Health Care Authority  
 Last 10 Fiscal Years\*  
 (Dollars in Thousands)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
County's Proportion of the Net OPEB Liability (Asset)	0.694%	0.754%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net OPEB Liability (Asset)	\$ 31,455	32,804	-	-	-	-	-	-	-	-
County's Covered Payroll	\$ 28,287	28,378	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	110.84%	115.60%	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 OPEB Liability	11.34%	13.14%	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.

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY  
 SCHEDULE OF THE COMPONENT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
 June 30, 2019

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

New Mexico Retiree Health Care Authority  
 Last 10 Fiscal Years\*  
 (Dollars in Thousands)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Component's Proportion of the Net OPEB Liability (Asset)	0.045%	0.047%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Component's Proportionate Share of Net OPEB Liability (Asset)	\$ 2,042	2,062	-	-	-	-	-	-	-	-
Component's Covered Payroll	\$ 1,936	1,882	-	-	-	-	-	-	-	-
Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	108.50%	109.56%	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 OPEB Liability	11.34%	13.14%	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 Component will present information for those years for which information is available.

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - SAN JUAN WATER COMMISSION  
 SCHEDULE OF THE COMPONENT'S PROPRATIONATE SHARE OF THE NET OPEB LIABILITY  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**New Mexico Retiree Health Care Authority  
 Last 10 Fiscal Years\*  
 (Dollars in Thousands)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Component's Proportion of the Net OPEB Liability (Asset)	0.005%	0.006%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Component's Proportionate Share of Net OPEB Liability (Asset)	\$ 240	249	-	-	-	-	-	-	-	-
Component's Covered Payroll	\$ 227	227	-	-	-	-	-	-	-	-
Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	105.73%	109.69%	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 OPEB Liability	11.34%	13.14%	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 Component will present information for those years for which information is available.

SAN JUAN COUNTY, NEW MEXICO  
 PRIMARY GOVERNMENT  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**New Mexico Retiree Health Care Authority  
 Last 10 Fiscal Years\*  
 (Dollars in Thousands)**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Contractually Required Contribution	\$ 598	609	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	598	609	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 28,378	28,838								
Contributions as a percentage of covered payroll*	2.11%	2.11%								

\*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.

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY  
 SCHEDULE OF COMPONENT CONTRIBUTIONS  
 June 30, 2019

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

New Mexico Retiree Health Care Authority  
 Last 10 Fiscal Years\*  
 (Dollars in Thousands)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Contractually Required Contribution	\$ 38	37	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	38	37	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 1,882	1,840								
Contributions as a percentage of covered payroll*	2.02%	2.01%								

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

SAN JUAN COUNTY, NEW MEXICO  
 COMPONENT UNIT - SAN JUAN WATER COMMISSION  
 SCHEDULE OF COMPONENT CONTRIBUTIONS  
 June 30, 2019

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

	New Mexico Retiree Health Care Authority Last 10 Fiscal Years* (Dollars in Thousands)									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Contractually Required Contribution	\$ 5	5	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	5	5	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 227	254								
Contributions as a percentage of covered payroll*	2.20%	1.97%								

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

**SAN JUAN COUNTY, NEW MEXICO  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2019**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

***Changes of benefit terms.*** The Public Employees Retirement Association PERA Fund COLA and retirement age eligibility benefits changes in recent years are described in Note 1 of the PERA FY18 audit available at <http://saonm.org/> using the Audit Search function for agency 366. Similar information within Note 1 of the New Mexico Retiree Health Care Authority FY18 audit is available within the same saonm.org search criteria for agency 343.

***Changes of assumptions.*** The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2018 report is available at <http://saonm.org/> using the Audit Search function for agency 366. The New Mexico Retiree Health Care Authority Annual Actuarial Valuation for the same period is available within the same search criteria for agency 343.

**SAN JUAN COUNTY, NEW MEXICO**  
**GENERAL SUB FUNDS**  
**JUNE 30, 2019**

**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
- Appraisal Fund
- Road Fund
- Healthcare Assistance Fund
- Risk Management Fund
- Major Medical Fund

*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, 2019**

	General Sub	Appraisal	Road	Healthcare Assistance
<b>ASSETS</b>				
Pooled cash and investments	\$ 13,586,117	759,725	572,623	4,922,064
Pooled cash - Restricted	912,495	-	-	-
Receivables				
Taxes	3,399,042	-	141,045	881,618
Intergovernmental	47,822	-	105,277	-
Interest	77,632	-	-	-
Other	15,552	-	43,046	223
Due from other funds	-	-	-	-
Prepaid expenditures	129,138	1,270	5,537	-
Inventory	69,485	-	1,338,676	-
<b>Total assets</b>	<b>\$ 18,237,283</b>	<b>760,995</b>	<b>2,206,204</b>	<b>5,803,905</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 419,387	965	85,226	1,105
Accrued payroll	960,888	33,025	127,641	4,195
Accrued claims	-	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
<b>Total liabilities</b>	<b>1,380,275</b>	<b>33,990</b>	<b>212,867</b>	<b>5,300</b>
<b>DEFERRED INFLOWS</b>				
Property taxes	1,138,604	-	-	-
Deferred revenue	12,605	-	1,953	-
<b>Total deferred inflows</b>	<b>1,151,209</b>	<b>-</b>	<b>1,953</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	198,623	1,270	1,344,213	-
Restricted	912,495	725,735	-	5,798,605
Committed	-	-	-	-
Assigned	7,493,107	-	647,171	-
Unassigned	7,101,574	-	-	-
<b>Total fund balances</b>	<b>15,705,799</b>	<b>727,005</b>	<b>1,991,384</b>	<b>5,798,605</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 18,237,283</b>	<b>760,995</b>	<b>2,206,204</b>	<b>5,803,905</b>

Risk Management	Major Medical	Total
1,002,740	2,947,223	23,790,492
-	-	912,495
-	-	4,421,705
-	-	153,099
-	-	77,632
149,399	351,414	559,634
-	-	-
1,276,275	-	1,412,220
-	-	1,408,161
<u>2,428,414</u>	<u>3,298,637</u>	<u>32,735,438</u>

77,415	643,994	1,228,092
4,982	7,378	1,138,109
-	640,624	640,624
-	-	-
-	-	-
<u>82,397</u>	<u>1,291,996</u>	<u>3,006,825</u>

-	-	1,138,604
-	25,580	40,138
-	25,580	1,178,742

1,276,275	-	2,820,381
-	1,981,061	9,417,896
-	-	-
1,069,742	-	9,210,020
-	-	7,101,574
<u>2,346,017</u>	<u>1,981,061</u>	<u>28,549,871</u>

<u>2,428,414</u>	<u>3,298,637</u>	<u>32,735,438</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, 2019**

	General Sub	Appraisal	Road	Healthcare Assistance
<b>Revenues</b>				
Taxes	\$ 39,147,331	809,307	2,689,736	5,892,980
Intergovernmental - Federal	2,368,930	-	-	-
Intergovernmental - State	-	-	69,553	-
Intergovernmental - Other	374,040	-	55,716	-
Interest and investment income	95,857	10,409	8,546	82,044
Fees	1,800,914	-	20,229	-
Sale of assets	43,233	-	-	-
Miscellaneous	1,572,210	-	3,199	4,310
<b>Total revenues</b>	<b>45,402,515</b>	<b>819,716</b>	<b>2,846,979</b>	<b>5,979,334</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	7,851,963	965,273	-	-
Public safety	17,396,309	-	-	-
Public works	-	-	5,003,590	-
Health and welfare	495,959	-	-	5,680,594
Culture and recreation	3,743,289	-	-	-
Capital outlay	-	-	149,608	-
<b>Total expenditures</b>	<b>29,487,520</b>	<b>965,273</b>	<b>5,153,198</b>	<b>5,680,594</b>
Excess (deficiency) of revenues over (under) expenditures	15,914,995	(145,557)	(2,306,219)	298,740
<b>Other Financing Sources (Uses)</b>				
Transfers, in	3,427,479	-	3,021,946	-
Transfers, out	(19,628,432)	-	(187,064)	(58,970)
<b>Total other financing sources (uses)</b>	<b>(16,200,953)</b>	<b>-</b>	<b>2,834,882</b>	<b>(58,970)</b>
<b>Net changes in fund balances</b>	<b>(285,958)</b>	<b>(145,557)</b>	<b>528,663</b>	<b>239,770</b>
Fund balances, beginning of year	15,991,757	872,562	281,726	5,558,835
Restatement - Inventory (Note 18)	-	-	1,180,995	-
Fund balances, beginning as restated	15,991,757	872,562	1,462,721	5,558,835
<b>Fund balances, end of year</b>	<b>\$ 15,705,799</b>	<b>727,005</b>	<b>1,991,384</b>	<b>5,798,605</b>

Risk Management	Major Medical	Total
-	-	48,539,354
-	-	2,368,930
-	-	69,553
-	-	429,756
12,088	53,617	262,561
-	7,581,614	9,402,757
-	-	43,233
256,009	81	1,835,809
268,097	7,635,312	62,951,953
3,005,376	-	11,822,612
-	-	17,396,309
-	-	5,003,590
-	8,484,098	14,660,651
-	-	3,743,289
-	-	149,608
3,005,376	8,484,098	52,776,059
(2,737,279)	(848,786)	10,175,894
2,854,538	-	9,303,963
-	-	(19,874,466)
2,854,538	-	(10,570,503)
117,259	(848,786)	(394,609)
2,228,758	2,829,847	27,763,485
-	-	1,180,995
2,228,758	2,829,847	28,944,480
2,346,017	1,981,061	28,549,871

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 37,698,772	37,645,365	39,291,339	1,645,974
Intergovernmental - Federal	2,225,000	2,225,000	2,368,930	143,930
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	494,190	653,399	630,918	(22,481)
Investment income	100,000	100,000	144,356	44,356
Fees	1,807,640	1,814,216	1,802,852	(11,364)
Sale of assets	50,000	50,000	43,233	(6,767)
Miscellaneous	328,000	348,000	340,278	(7,722)
<b>Total revenues</b>	<b>42,703,602</b>	<b>42,835,980</b>	<b>44,621,906</b>	<b>1,785,926</b>
Prior year cash balance budget	14,769,962	14,769,962		
<b>Total budgeted revenues</b>	<b>57,473,564</b>	<b>57,605,942</b>		
Expenditures				
General Government				
County Commission				
Salaries and benefits	257,530	259,306	252,717	6,589
Operating expenses	80,000	80,000	79,784	216
<b>Total County Commission</b>	<b>337,530</b>	<b>339,306</b>	<b>332,501</b>	<b>6,805</b>
Administration				
Salaries and benefits	674,020	620,350	586,496	33,854
Operating expenses	88,610	480,599	462,428	18,171
<b>Total Administration</b>	<b>762,630</b>	<b>1,100,949</b>	<b>1,048,924</b>	<b>52,025</b>
General Government				
Salaries and benefits	449,243	614,243	580,017	34,226
Operating expenses	1,495,480	1,500,434	1,448,071	52,363
<b>Total General Government</b>	<b>1,944,723</b>	<b>2,114,677</b>	<b>2,028,088</b>	<b>86,589</b>
Information Systems				
Salaries and benefits	720,463	711,568	689,628	21,940
Operating expenses	373,993	373,993	370,206	3,787
<b>Total Information Systems</b>	<b>1,094,456</b>	<b>1,085,561</b>	<b>1,059,834</b>	<b>25,727</b>
Geographic Information Systems				
Salaries and benefits	70,494	82,244	80,881	1,363
Operating expenses	127,805	326,844	293,270	33,574
<b>Total Geographic Information Systems</b>	<b>198,299</b>	<b>409,088</b>	<b>374,151</b>	<b>34,937</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Finance				
Salaries and benefits	\$ 1,062,968	1,050,014	1,040,731	9,283
Operating expenses	148,031	130,481	115,376	15,105
<b>Total Finance</b>	<b>1,210,999</b>	<b>1,180,495</b>	<b>1,156,107</b>	<b>24,388</b>
County Clerk				
Salaries and benefits	523,609	523,609	460,529	63,080
Operating expenses	51,415	51,415	43,871	7,544
<b>Total County Clerk</b>	<b>575,024</b>	<b>575,024</b>	<b>504,400</b>	<b>70,624</b>
Bureau of Elections				
Salaries and benefits	259,559	265,470	194,352	71,118
Operating expenses	230,825	231,490	196,250	35,240
<b>Total Bureau of Elections</b>	<b>490,384</b>	<b>496,960</b>	<b>390,602</b>	<b>106,358</b>
Property Assessments				
Salaries and benefits	802,344	848,024	848,022	2
Operating expenses	55,255	51,388	41,606	9,782
<b>Total Property Assessments</b>	<b>857,599</b>	<b>899,412</b>	<b>889,628</b>	<b>9,784</b>
Treasurer				
Salaries and benefits	516,041	514,572	505,403	9,169
Operating expenses	210,450	166,002	113,099	52,903
<b>Total Treasurer</b>	<b>726,491</b>	<b>680,574</b>	<b>618,502</b>	<b>62,072</b>
Probate Judge				
Salaries and benefits	48,078	49,123	49,123	-
Operating expenses	2,200	2,200	570	1,630
<b>Total Probate Judge</b>	<b>50,278</b>	<b>51,323</b>	<b>49,693</b>	<b>1,630</b>
County Attorney				
Salaries and benefits	547,098	435,980	435,979	1
Operating expenses	140,161	213,361	190,527	22,834
<b>Total County Attorney</b>	<b>687,259</b>	<b>649,341</b>	<b>626,506</b>	<b>22,835</b>
Human Resources				
Salaries and benefits	545,981	540,118	499,189	40,929
Operating expenses	71,023	76,023	66,482	9,541
<b>Total Human Resources</b>	<b>617,004</b>	<b>616,141</b>	<b>565,671</b>	<b>50,470</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Central Purchasing				
Salaries and benefits	\$ 365,351	381,340	381,409	(69)
Operating expenses	29,250	26,250	20,368	5,882
<b>Total Central Purchasing</b>	<b>394,601</b>	<b>407,590</b>	<b>401,777</b>	<b>5,813</b>
<b>Total General Government</b>	<b>9,947,277</b>	<b>10,606,441</b>	<b>10,046,384</b>	<b>560,057</b>
Public Safety				
Fire Prevention				
Salaries and benefits	1,216,612	1,204,089	1,099,419	104,670
Operating expenses	-	-	-	-
<b>Total Fire Prevention</b>	<b>1,216,612</b>	<b>1,204,089</b>	<b>1,099,419</b>	<b>104,670</b>
Law Enforcement				
Salaries and benefits	10,938,109	10,864,459	10,591,942	272,517
Operating expenses	2,392,495	2,304,141	2,052,800	251,341
<b>Total Law Enforcement</b>	<b>13,330,604</b>	<b>13,168,600</b>	<b>12,644,742</b>	<b>523,858</b>
Community Development				
Salaries and benefits	423,282	419,570	409,358	10,212
Operating expenses	27,700	26,700	23,197	3,503
<b>Total Community Development</b>	<b>450,982</b>	<b>446,270</b>	<b>432,555</b>	<b>13,715</b>
Building Inspection				
Salaries and benefits	390,629	388,660	342,718	45,942
Operating expenses	39,821	37,821	27,991	9,830
<b>Total Building Inspection</b>	<b>430,450</b>	<b>426,481</b>	<b>370,709</b>	<b>55,772</b>
Emergency Management				
Salaries and benefits	408,985	402,960	349,613	53,347
Operating expenses	70,128	59,808	45,504	14,304
<b>Total Emergency Management</b>	<b>479,113</b>	<b>462,768</b>	<b>395,117</b>	<b>67,651</b>
Safety				
Salaries and benefits	100,457	100,457	99,228	1,229
Operating expenses	55,825	55,825	47,218	8,607
<b>Total Safety</b>	<b>156,282</b>	<b>156,282</b>	<b>146,446</b>	<b>9,836</b>
<b>Total Public Safety</b>	<b>16,064,043</b>	<b>15,864,490</b>	<b>15,088,988</b>	<b>775,502</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Health and Welfare				
Social Services				
Operating expenses	\$ 463,763	463,763	454,641	9,122
Youth Employment				
Salaries and benefits	59,460	49,460	37,588	11,872
<b>Total Health and Welfare</b>	<b>523,223</b>	<b>513,223</b>	<b>492,229</b>	<b>20,994</b>
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,359,801	3,265,603	3,128,823	136,780
Operating expenses	643,500	643,000	633,909	9,091
<b>Total Parks and Facilities</b>	<b>4,003,301</b>	<b>3,908,603</b>	<b>3,762,732</b>	<b>145,871</b>
<b>Total Culture and Recreation</b>	<b>4,003,301</b>	<b>3,908,603</b>	<b>3,762,732</b>	<b>145,871</b>
<b>Total expenditures</b>	<b>30,537,844</b>	<b>30,892,757</b>	<b>29,390,333</b>	<b>1,502,424</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>26,935,720</b>	<b>26,713,185</b>	<b>15,231,573</b>	<b>3,288,350</b>
Other Financing Sources (Uses)				
Transfers in	1,562,745	3,427,479	3,427,479	-
Transfers out	(20,787,626)	(22,130,659)	(19,628,432)	2,502,227
<b>Total other financing sources (uses)</b>	<b>(19,224,881)</b>	<b>(18,703,180)</b>	<b>(16,200,953)</b>	<b>2,502,227</b>
Net change in fund balance	\$ 7,710,839	8,010,005	(969,380)	5,790,577

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (969,380)
Change in FMV investments	1,011,682
Change in accounts receivable	(103,678)
Change in prepaid expenses	(19,996)
Change in accounts payable	48,275
Change in accrued liabilities	(124,969)
Change in deferred balances	(127,892)
Change in fund balance (GAAP basis)	(285,958)
GAAP Fund balance, beginning	15,991,757
<b>GAAP Fund balance, ending</b>	<b>\$ 15,705,799</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**APPRAISAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 650,000	650,000	809,307	159,307
Investment income	5,000	5,000	10,409	5,409
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>655,000</u>	<u>655,000</u>	<u>819,716</u>	<u>164,716</u>
Prior year cash balance budget	899,823	899,823		
<b>Total budgeted revenues</b>	<u>1,554,823</u>	<u>1,554,823</u>		
Expenditures				
Salaries and benefits	981,504	979,941	824,783	155,158
Operating expenses	165,592	154,002	135,215	18,787
<b>Total expenditures</b>	<u>1,147,096</u>	<u>1,133,943</u>	<u>959,998</u>	<u>173,945</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 407,727</u>	<u>420,880</u>	<u>(140,282)</u>	<u>338,661</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (140,282)
Change in prepaid expenses	1,270
Change in accrued liabilities	(6,402)
Change in accounts payable	(143)
Change in fund balance (GAAP basis)	<u>(145,557)</u>
GAAP fund balance, beginning	<u>872,562</u>
<b>GAAP fund balance, ending</b>	<u>\$ 727,005</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ROAD FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 2,625,000	2,625,000	2,689,461	64,461
Intergovernmental - State	-	-	-	-
Investment income	5,000	5,000	8,546	3,546
Sale of assets	-	-	-	-
Fees	35,000	35,000	20,743	(14,257)
Miscellaneous	108,000	108,000	128,521	20,521
<b>Total revenues</b>	<b>2,773,000</b>	<b>2,773,000</b>	<b>2,847,271</b>	<b>74,271</b>
Prior year cash balance budget	556,489	556,489		
<b>Total budgeted revenues</b>	<b>3,329,489</b>	<b>3,329,489</b>		
Expenditures				
Salaries and benefits	3,558,297	3,487,661	3,307,790	179,871
Operating expenses	2,308,839	2,148,323	1,725,356	422,967
Capital outlay	726,508	205,314	161,951	43,363
<b>Total expenditures</b>	<b>6,593,644</b>	<b>5,841,298</b>	<b>5,195,097</b>	<b>646,201</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,264,155)</b>	<b>(2,511,809)</b>	<b>(2,347,826)</b>	<b>720,472</b>
Other Financing Sources (Uses)				
Transfers in	3,813,625	3,263,744	3,021,946	(241,798)
Transfers out	-	(197,064)	(187,064)	10,000
<b>Total other financing sources (uses)</b>	<b>3,813,625</b>	<b>3,066,680</b>	<b>2,834,882</b>	<b>(231,798)</b>
Net change in fund balance	\$ <u>549,470</u>	<u>554,871</u>	487,056	<u>488,674</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 487,056
Change in accounts receivable	(298)
Change in prepaid expenses	4,583
Change in accounts payable	31,427
Change in accrued liabilities	5,895
Change in fund balance (GAAP basis)	528,663
GAAP Fund balance, beginning as restated (Note 18)	1,462,721
<b>GAAP Fund balance, ending</b>	<b><u>\$1,991,384</u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HEALTH CARE ASSISTANCE FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,187,282	5,857,221	5,681,841	(175,380)
Investment income	30,000	30,000	82,044	52,044
Miscellaneous	2,000	2,000	4,085	2,085
<b>Total revenues</b>	<b>6,219,282</b>	<b>5,889,221</b>	<b>5,767,970</b>	<b>(121,251)</b>
Prior year cash balance budget	4,919,421	4,919,421		
<b>Total budgeted revenues</b>	<b>11,138,703</b>	<b>10,808,642</b>		
Expenditures				
Health and welfare				
Salaries and benefits	113,947	113,947	108,562	5,385
Operating expenses	6,111,420	6,319,261	5,598,175	721,086
<b>Total expenditures</b>	<b>6,225,367</b>	<b>6,433,208</b>	<b>5,706,737</b>	<b>726,471</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,913,336</b>	<b>4,375,434</b>	<b>61,233</b>	<b>605,220</b>
Other Financing Sources (Uses)				
Transfers out	(58,970)	(58,970)	(58,970)	-
<b>Net change in fund balance</b>	<b>\$ 4,854,366</b>	<b>4,316,464</b>	<b>2,263</b>	<b>605,220</b>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 2,263
Change in accounts receivable	211,363
Change in prepaid expenses	(19)
Change in accounts payable	26,235
Change in accrued liabilities	(72)
Change in fund balance (GAAP basis)	239,770
GAAP Fund balance, beginning	5,558,835
<b>GAAP Fund balance, ending</b>	<b>\$5,798,605</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**RISK MANAGEMENT - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ 4,500	4,500	12,088	7,588
Miscellaneous	54,000	54,000	121,411	67,411
<b>Total revenues</b>	<b>58,500</b>	<b>58,500</b>	<b>133,499</b>	<b>74,999</b>
Prior year cash balance budget	1,000,311	1,000,311		
<b>Total budgeted revenues</b>	<b>1,058,811</b>	<b>1,058,811</b>		
Expenditures				
Current				
Salaries and benefits	155,231	142,259	123,309	18,950
Operating expenses	3,581,895	3,484,969	2,862,299	622,670
<b>Total expenditures</b>	<b>3,737,126</b>	<b>3,627,228</b>	<b>2,985,608</b>	<b>641,620</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,678,315)</b>	<b>(2,568,417)</b>	<b>(2,852,109)</b>	<b>716,619</b>
Other Financing Sources (Uses)				
Transfers in	3,678,315	3,568,417	2,854,538	(713,879)
Net change in fund balance	\$ <u>1,000,000</u>	<u>1,000,000</u>	2,429	<u>2,740</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 2,429
Change in accounts receivable	129,599
Change in prepaid expenses	6,308
Change in accounts payable	(22,216)
Change in accrued liabilities	1,139
Change in fund balance (GAAP basis)	<u>117,259</u>
GAAP Fund balance, beginning of year	<u>2,228,758</u>
<b>GAAP Fund balance, end of year</b>	<b><u><u>\$2,346,017</u></u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR MEDICAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,597,000	7,597,000	7,553,341	(43,659)
Investment income	28,000	28,000	53,617	25,617
Miscellaneous	-	-	79	79
<b>Total revenues</b>	<u>7,625,000</u>	<u>7,625,000</u>	<u>7,607,037</u>	<u>(17,963)</u>
Prior year cash balance budget	3,456,308	3,456,308		
<b>Total budgeted revenues</b>	<u>11,081,308</u>	<u>11,081,308</u>		
Expenditures				
Salaries and benefits	156,862	161,156	160,989	167
Employee health claims and prescriptions	7,993,234	7,991,000	7,695,131	295,869
Contractual services	274,159	274,159	260,002	14,157
<b>Total expenditures</b>	<u>8,424,255</u>	<u>8,426,315</u>	<u>8,116,122</u>	<u>310,193</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 2,657,053</u>	<u>2,654,993</u>	<u>(509,085)</u>	<u>292,230</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (509,085)
Change in accounts receivable	51,232
Change in accounts payable	(215,490)
Change in deferred revenue	(25,580)
Change in accrued liabilities	<u>(149,863)</u>
Change in fund balance (GAAP basis)	<u>(848,786)</u>
GAAP Fund balance, beginning of year	<u>2,829,847</u>
<b>GAAP Fund balance, end of year</b>	<u><u>\$1,981,061</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**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  
Gross Receipts Tax-Communications/EMS

*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, 2019**

	Gross Receipts Tax		
	Comm. / EMS	Ambulance	Total
<b>ASSETS</b>			
Pooled cash and investments	\$ 7,010,629	501,370	7,511,999
Receivables			
Taxes	908,539	-	908,539
<b>Total assets</b>	<b>\$ 7,919,168</b>	<b>501,370</b>	<b>8,420,538</b>
<b>LIABILITIES</b>			
Accounts payable	\$ -	21,357	21,357
Accrued payroll	-	12,600	12,600
<b>Total liabilities</b>	<b>-</b>	<b>33,957</b>	<b>33,957</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	7,919,168	467,413	8,386,581
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>7,919,168</b>	<b>467,413</b>	<b>8,386,581</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,919,168</b>	<b>501,370</b>	<b>8,420,538</b>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GROSS RECEIPTS TAX COMMUNICATIONS / EMS  
Fiscal Year Ended June 30, 2019**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 5,765,413	-	5,765,413
Investment income	120,652	7,795	128,447
Miscellaneous	-	128	128
<b>Total revenues</b>	<b>5,886,065</b>	<b>7,923</b>	<b>5,893,988</b>
Expenditures			
Current			
Public safety	4,330,909	2,051,212	6,382,121
Capital outlay	-	883,313	883,313
<b>Total expenditures</b>	<b>4,330,909</b>	<b>2,934,525</b>	<b>7,265,434</b>
Excess (deficiency) of revenues over (under) expenditures	1,555,156	(2,926,602)	(1,371,446)
Other Financing Sources (Uses)			
Transfers, in	-	2,947,793	2,947,793
Transfers, out	(2,947,793)	(17,754)	(2,965,547)
<b>Total other financing sources (uses)</b>	<b>(2,947,793)</b>	<b>2,930,039</b>	<b>(17,754)</b>
<b>Net changes in fund balances</b>	<b>(1,392,637)</b>	<b>3,437</b>	<b>(1,389,200)</b>
Fund balances, beginning of year	9,311,805	463,976	9,775,781
<b>Fund balances, end of year</b>	<b>\$ 7,919,168</b>	<b>467,413</b>	<b>8,386,581</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GROSS RECEIPTS TAX COMMUNICATIONS/EMS - SPECIAL REVENUE FUND -**  
**(GRT COMMUNICATIONS/EMS SUB FUND)**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,344,544	5,979,342	5,874,651	(104,691)
Investment income	60,000	60,000	120,653	60,653
<b>Total revenues</b>	<b>6,404,544</b>	<b>6,039,342</b>	<b>5,995,304</b>	<b>(44,038)</b>
Prior year cash balance budget	8,294,028	8,294,028		
<b>Total budgeted revenues</b>	<b>14,698,572</b>	<b>14,333,370</b>		
Expenditures				
Public safety				
Operating expenses	4,540,514	4,756,916	4,302,228	454,688
<b>Total expenditures</b>	<b>4,540,514</b>	<b>4,756,916</b>	<b>4,302,228</b>	<b>454,688</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,158,058</b>	<b>9,576,454</b>	<b>1,693,076</b>	<b>410,650</b>
Other Financing Sources (Uses)				
Transfers out	(3,074,102)	(3,134,102)	(2,976,474)	157,628
Net change in fund balance	\$ <u>7,083,956</u>	<u>6,442,352</u>	(1,283,398)	<u>568,278</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,283,398)
Change in accounts receivable	(109,239)
Change in fund balance (GAAP basis)	<u>(1,392,637)</u>
GAAP Fund balance, beginning	<u>9,311,805</u>
<b>GAAP Fund balance, ending</b>	<b><u>\$ 7,919,168</u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**AMBULANCE - SPECIAL REVENUE FUND - (GRT COMMUNICATIONS/EMS SUB FUND)**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 3,000	3,000	7,795	4,795
Miscellaneous	18,000	-	129	129
<b>Total revenues</b>	<u>21,000</u>	<u>3,000</u>	<u>7,924</u>	<u>4,924</u>
Prior year cash balance budget	500,155	500,155		
<b>Total budgeted revenues</b>	<u>521,155</u>	<u>503,155</u>		
Expenditures				
Public safety				
Salaries and benefits	718,119	718,119	716,095	2,024
Operating expenses	1,333,887	1,393,887	1,334,653	59,234
Capital outlay	1,027,366	1,009,366	886,766	122,600
<b>Total expenditures</b>	<u>3,079,372</u>	<u>3,121,372</u>	<u>2,937,514</u>	<u>183,858</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(2,558,217)	(2,618,217)	(2,929,590)	188,782
Other Financing Sources (Uses)				
Transfers in	3,074,102	3,134,102	2,947,793	(186,309)
Transfers out	(17,754)	(17,754)	(17,754)	-
<b>Total other financing sources (uses)</b>	<u>3,056,348</u>	<u>3,116,348</u>	<u>2,930,039</u>	<u>(186,309)</u>
Net change in fund balance	\$ <u>498,131</u>	<u>498,131</u>	449	<u>2,473</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 449
Change in accounts payable	4,218
Change in accrued liabilities	<u>(1,230)</u>
Change in fund balance (GAAP basis)	3,437
GAAP Fund balance, beginning	<u>463,976</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 467,413</u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**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 County receives hold harmless payments from the tax after its repeal date of January 1, 2015 by Ordinance Number 88. These hold harmless funds are designated for general fund use.

*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, 2019**

**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.

*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).

*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 Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, and Dzilth-Na-O-Dith-Hle. 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

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**SPECIAL REVENUE FUNDS (CONTINUED)**

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 expenditures 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 cash received from the gross receipts tax charged by the Hospital Gross Receipts Tax fund.

*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 special road construction and maintenance projects.

*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.

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**CAPITAL PROJECTS FUNDS (CONTINUED)**

*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 went live January 16, 2017. The human resource and payroll portion of the conversion went live the pay period beginning May 20, 2018. The fleet management went live July 9, 2019. Balance remaining in this fund are anticipated to be fully exhausted during FY20 as the County wraps up outstanding implementation of the project.

**DEBT SERVICE FUNDS**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures 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 and other reserve funds which are pledged revenues for payments of bond and loan principal and interest.

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING BALANCE SHEETS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2019**

	Solid Waste	Emergency Medical Services	Farm and Range
<b>ASSETS</b>			
Pooled cash and investments	\$ 10,372	63,088	54,826
Receivables			
Taxes	121,803	-	-
Intergovernmental	-	-	141,447
Interest	-	-	-
Other	16,620	-	-
Prepaid expenditures	2,195	-	-
Inventory	-	-	-
<b>Total assets</b>	<b>\$ 150,990</b>	<b>63,088</b>	<b>196,273</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 43,851	822	239
Accrued payroll	52,220	-	-
Due to other funds	-	-	-
Other current liabilities	-	-	-
<b>Total liabilities</b>	<b>96,071</b>	<b>822</b>	<b>239</b>
<b>DEFERRED INFLOWS</b>			
Property taxes	-	-	-
Deferred revenue	9,398	-	-
Deferred revenue - HUD	-	-	-
<b>Total deferred inflows</b>	<b>9,398</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Nonspendable	2,195	-	-
Restricted	43,326	62,266	196,034
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
<b>Total fund balances</b>	<b>45,521</b>	<b>62,266</b>	<b>196,034</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 150,990</b>	<b>63,088</b>	<b>196,273</b>

Hospital Gross Receipts Tax	Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Fire Excise Tax	County Clerk's Recording Fees
-	-	163,892	1,450	822,738	433,905
-	-	-	-	243,611	-
-	-	4,600	7,200	51,379	-
-	-	-	-	-	-
-	-	-	26,035	1,116	-
-	-	-	183	4,926	-
-	-	-	91,019	157,089	-
-	-	168,492	125,887	1,280,859	433,905
-	-	1,551	17,876	25,936	-
-	-	2,110	32,985	-	-
-	-	-	-	-	-
-	-	-	22,132	-	-
-	-	3,661	72,993	25,936	-
-	-	-	-	-	-
-	-	1,025	9,650	-	-
-	-	-	-	-	-
-	-	1,025	9,650	-	-
-	-	-	91,202	162,015	-
-	-	163,806	-	1,092,908	433,905
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(47,958)	-	-
-	-	163,806	43,244	1,254,923	433,905
-	-	168,492	125,887	1,280,859	433,905



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING BALANCE SHEETS**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**June 30, 2019**

	Fire Districts	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,283,797	145,244	6,983,622	937,095
Receivables				
Taxes	-	-	98,088	149,496
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Other	-	35,598	-	-
Prepaid expenditures	27,732	269	-	-
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 2,311,529</b>	<b>181,111</b>	<b>7,081,710</b>	<b>1,086,591</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 65,198	146	-	-
Accrued payroll	-	6,532	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
<b>Total liabilities</b>	<b>65,198</b>	<b>6,678</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS</b>				
Property taxes	-	-	80,990	-
Deferred revenue	-	-	-	-
Deferred revenue - HUD	-	35,598	-	-
<b>Total deferred inflows</b>	<b>-</b>	<b>35,598</b>	<b>80,990</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	27,732	269	-	-
Restricted	2,218,599	138,566	-	1,086,591
Committed	-	-	7,000,720	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>2,246,331</b>	<b>138,835</b>	<b>7,000,720</b>	<b>1,086,591</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 2,311,529</b>	<b>181,111</b>	<b>7,081,710</b>	<b>1,086,591</b>

Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction	GRT Revenue Bond Series 2015
-	-	1,059,865	968,249	2,308,120	220,207	5,539,737
597,981	-	-	-	-	-	-
69,730	-	-	-	-	-	-
-	-	-	-	-	-	-
2,647	-	-	-	-	-	-
165	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>670,523</b>	-	<b>1,059,865</b>	<b>968,249</b>	<b>2,308,120</b>	<b>220,207</b>	<b>5,539,737</b>
41,006	-	90,767	71,182	-	-	35,310
101,761	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>142,767</b>	-	<b>90,767</b>	<b>71,182</b>	-	-	<b>35,310</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
165	-	-	-	-	-	-
527,591	-	969,098	-	-	220,207	5,504,427
-	-	-	-	37,356	-	-
-	-	-	897,067	2,270,764	-	-
-	-	-	-	-	-	-
<b>527,756</b>	-	<b>969,098</b>	<b>897,067</b>	<b>2,308,120</b>	<b>220,207</b>	<b>5,504,427</b>
<b>670,523</b>	-	<b>1,059,865</b>	<b>968,249</b>	<b>2,308,120</b>	<b>220,207</b>	<b>5,539,737</b>

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**BISTI BADLANDS**



*photo by W. Dean Howard Photography*



**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
 June 30, 2019**

	ERP Project	Debt Service	Total Nonmajor Funds
<b>ASSETS</b>			
Pooled cash and investments	\$ 577,163	155,997	22,729,367
Receivables			
Taxes	-	-	1,210,979
Intergovernmental	-	-	274,356
Interest	-	-	-
Other	-	-	82,016
Prepaid expenditures	-	-	35,470
Inventory	-	-	248,108
<b>Total assets</b>	<b>\$ 577,163</b>	<b>155,997</b>	<b>24,580,296</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 97,679	-	491,563
Accrued payroll	-	-	195,608
Due to other funds	-	-	-
Other current liabilities	-	-	22,132
<b>Total liabilities</b>	<b>97,679</b>	<b>-</b>	<b>709,303</b>
<b>DEFERRED INFLOWS</b>			
Property taxes	-	-	80,990
Deferred revenue	-	-	20,073
Deferred revenue - HUD	-	-	35,598
<b>Total deferred inflows</b>	<b>-</b>	<b>-</b>	<b>136,661</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	283,578
Restricted	-	-	12,657,324
Committed	479,484	-	7,517,560
Assigned	-	155,997	3,323,828
Unassigned (deficit)	-	-	(47,958)
<b>Total fund balances</b>	<b>479,484</b>	<b>155,997</b>	<b>23,734,332</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 577,163</b>	<b>155,997</b>	<b>24,580,296</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (DEFICIT)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2019**

	Solid Waste	Emergency Medical Services	Farm and Range
<b>Revenues</b>			
Taxes	\$ 991,812	-	-
Intergovernmental - Federal	-	-	-
Intergovernmental - State	-	93,454	141,447
Intergovernmental - Other	362,821	-	-
Investment income	1,031	-	1,860
Fees	584,547	-	-
Sale of assets	-	-	-
Miscellaneous	33,510	-	-
<b>Total revenues</b>	<b>1,973,721</b>	<b>93,454</b>	<b>143,307</b>
<b>Expenditures</b>			
<b>Current</b>			
General government	-	-	-
Public Safety	-	71,908	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental	2,154,272	-	141,032
Capital outlay	212,414	14,042	-
Debt Service-Principal	-	-	-
Debt Service-Interest Expense	-	-	-
<b>Total expenditures</b>	<b>2,366,686</b>	<b>85,950</b>	<b>141,032</b>
Excess (Deficiency) of revenues over (under) expenditures	(392,965)	7,504	2,275
<b>Other Financing Sources (Uses)</b>			
Transfers, in	-	-	-
Transfers, out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(392,965)</b>	<b>7,504</b>	<b>2,275</b>
Fund balances (deficit), beginning of year	438,486	54,762	193,759
Restatement - Inventory (Note 18)	-	-	-
Fund balances (deficit), beginning as restated	438,486	54,762	193,759
<b>Fund balances, end of year</b>	<b>\$ 45,521</b>	<b>62,266</b>	<b>196,034</b>

Hospital Gross Receipts Tax	Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Fire Excise Tax	County Clerks Recording Fees
197,473	-	-	-	1,496,611	-
-	-	-	-	-	-
-	88,800	-	-	-	-
-	-	154,000	-	62,640	-
-	-	-	12	18,368	6,450
-	-	166,647	563,800	60,223	94,653
-	-	-	-	27,237	-
-	-	8,975	147,971	22,461	-
197,473	88,800	329,622	711,783	1,687,540	101,103
-	-	-	-	-	90,738
-	23,800	299,483	-	1,670,985	-
-	-	-	-	-	-
8,427	-	-	-	-	-
-	-	-	1,043,367	-	-
-	-	-	-	-	-
-	65,465	4,520	7,721	424,673	-
-	-	-	-	-	-
-	-	-	-	-	-
8,427	89,265	304,003	1,051,088	2,095,658	90,738
189,046	(465)	25,619	(339,305)	(408,118)	10,365
-	-	-	357,775	-	-
(248,862)	-	-	-	(429,602)	-
(248,862)	-	-	357,775	(429,602)	-
(59,816)	(465)	25,619	18,470	(837,720)	10,365
59,816	465	138,187	24,774	2,066,717	423,540
-	-	-	-	25,926	-
59,816	465	138,187	24,774	2,092,643	423,540
-	-	163,806	43,244	1,254,923	433,905

**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, 2019**

	Fire Districts	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve
<b>Revenues</b>				
Taxes	\$ -	-	1,896,173	950,448
Intergovernmental - Federal	-	1,289,557	-	-
Intergovernmental - State	2,870,949	-	-	-
Intergovernmental - Other	-	-	-	-
Investment income	-	34	98,972	-
Fees	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	1,818	5,478	-	-
<b>Total revenues</b>	<b>2,872,767</b>	<b>1,295,069</b>	<b>1,995,145</b>	<b>950,448</b>
<b>Expenditures</b>				
Current				
General government	-	-	-	31,476
Public Safety	1,686,844	-	-	-
Public works	-	-	-	-
Health and welfare	-	1,312,337	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	1,160,563	-
Capital outlay	66,287	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>1,753,131</b>	<b>1,312,337</b>	<b>1,160,563</b>	<b>31,476</b>
Excess (Deficiency) of revenues over (under) expenditures	1,119,636	(17,268)	834,582	918,972
<b>Other Financing Sources (Uses)</b>				
Transfers, in	-	-	-	-
Transfers, out	-	-	(23,633)	(1,032,786)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(23,633)</b>	<b>(1,032,786)</b>
<b>Net changes in fund balances</b>	<b>1,119,636</b>	<b>(17,268)</b>	<b>810,949</b>	<b>(113,814)</b>
Fund balances (deficit), beginning of year	1,126,695	156,103	6,189,771	1,200,405
Restatement - Inventory (Note 18)	-	-	-	-
Fund balances (deficit), beginning as restated	1,126,695	156,103	6,189,771	1,200,405
<b>Fund balances, end of year</b>	<b>\$ 2,246,331</b>	<b>138,835</b>	<b>7,000,720</b>	<b>1,086,591</b>

Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction	GRT Revenue Bond Series 2015
1,900,607	-	-	-	-	-	-
-	-	-	-	-	333,390	-
519,625	-	-	-	-	36,577	-
-	-	-	-	-	-	-
6	-	30,252	-	19,399	801	248,782
121,406	-	-	-	-	-	-
-	-	-	-	-	-	-
10,887	-	-	-	-	-	-
<b>2,552,531</b>	<b>-</b>	<b>30,252</b>	<b>-</b>	<b>19,399</b>	<b>370,768</b>	<b>248,782</b>
-	-	-	-	-	-	-
3,537,203	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
74,154	-	2,133,037	2,939,359	-	-	1,614,350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>3,611,357</b>	<b>-</b>	<b>2,133,037</b>	<b>2,939,359</b>	<b>-</b>	<b>-</b>	<b>1,614,350</b>
<b>(1,058,826)</b>	<b>-</b>	<b>(2,102,785)</b>	<b>(2,939,359)</b>	<b>19,399</b>	<b>370,768</b>	<b>(1,365,568)</b>
1,015,142	-	248,862	4,281,946	1,275,000	-	-
-	-	-	(17,470)	(2,665,278)	(112,924)	(1,864,734)
<b>1,015,142</b>	<b>-</b>	<b>248,862</b>	<b>4,264,476</b>	<b>(1,390,278)</b>	<b>(112,924)</b>	<b>(1,864,734)</b>
(43,684)	-	(1,853,923)	1,325,117	(1,370,879)	257,844	(3,230,302)
571,440	-	2,823,021	(428,050)	3,678,999	(37,637)	8,734,729
-	-	-	-	-	-	-
<b>571,440</b>	<b>-</b>	<b>2,823,021</b>	<b>(428,050)</b>	<b>3,678,999</b>	<b>(37,637)</b>	<b>8,734,729</b>
<b>527,756</b>	<b>-</b>	<b>969,098</b>	<b>897,067</b>	<b>2,308,120</b>	<b>220,207</b>	<b>5,504,427</b>



**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, 2019**

	ERP Project	Debt Service	Total Nonmajor Funds
<b>Revenues</b>			
Taxes	\$ -	5,271,381	12,704,505
Intergovernmental - Federal	-	-	1,622,947
Intergovernmental - State	-	-	3,750,852
Intergovernmental - Other	-	-	579,461
Investment income	11,269	44,342	481,578
Fees	-	-	1,591,276
Sale of assets	-	-	27,237
Miscellaneous	-	-	231,100
<b>Total revenues</b>	<b>11,269</b>	<b>5,315,723</b>	<b>20,988,956</b>
<b>Expenditures</b>			
<b>Current</b>			
General government	-	-	122,214
Public Safety	-	-	7,290,223
Public works	-	-	-
Health and welfare	-	-	1,320,764
Culture and recreation	-	-	1,043,367
Environmental	-	-	3,455,867
Capital outlay	569,148	-	8,125,170
Debt Service-principal	-	3,300,000	3,300,000
Debt Service-interest expense	-	1,971,741	1,971,741
<b>Total expenditures</b>	<b>569,148</b>	<b>5,271,741</b>	<b>26,629,346</b>
Excess (Deficiency) of revenues over (under) expenditures	(557,879)	43,982	(5,640,390)
<b>Other Financing Sources (Uses)</b>			
Transfers, in	-	-	7,178,725
Transfers, out	-	-	(6,395,289)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>783,436</b>
<b>Net changes in fund balances</b>	<b>(557,879)</b>	<b>43,982</b>	<b>(4,856,954)</b>
Fund balances (deficit), beginning of year	1,037,363	112,015	28,565,360
Restatement - Inventory (Note 18)	-	-	25,926
Fund balances (deficit), beginning as restated	1,037,363	112,015	28,591,286
<b>Fund balances, end of year</b>	<b>\$ 479,484</b>	<b>155,997</b>	<b>23,734,332</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SOLID WASTE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues</b>				
Gross receipts taxes	\$ 1,407,476	1,032,283	1,055,891	23,608
Intergovernmental - other	300,000	362,821	362,821	-
Investment income	1,500	1,500	1,031	(469)
Charges for service	505,000	505,000	584,295	79,295
Miscellaneous	-	-	32,563	32,563
<b>Total revenues</b>	<b>2,213,976</b>	<b>1,901,604</b>	<b>2,036,601</b>	<b>134,997</b>
Prior year cash balance budget	344,445	344,445		
<b>Total budgeted revenues</b>	<b>2,558,421</b>	<b>2,246,049</b>		
<b>Expenditures</b>				
<b>Environmental</b>				
Salaries and benefits	1,392,563	1,404,387	1,401,324	3,063
Operating expenses	831,400	812,489	760,554	51,935
Capital outlay	222,588	222,588	212,414	10,174
<b>Total expenditures</b>	<b>2,446,551</b>	<b>2,439,464</b>	<b>2,374,292</b>	<b>65,172</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>111,870</b>	<b>(193,415)</b>	<b>(337,691)</b>	<b>200,169</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	256,236	-	(256,236)
<b>Net change in fund balance</b>	<b>\$ 111,870</b>	<b>62,821</b>	<b>(337,691)</b>	<b>(56,067)</b>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (337,691)
Change in accounts receivable	(54,815)
Change in prepaid expenses	(1,341)
Change in accounts payable	8,755
Change in deferred balances	(8,063)
Change in accrued liabilities	190
Change in fund balance (GAAP basis)	(392,965)
GAAP Fund balance, beginning	438,486
<b>GAAP Fund balance, ending</b>	<b>\$ 45,521</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 85,127	93,453	93,453	-
<b>Total revenues</b>	<u>85,127</u>	<u>93,453</u>	<u>93,453</u>	-
Prior year cash balance budget	55,438	55,438		
<b>Total budgeted revenues</b>	<u>140,565</u>	<u>148,891</u>		
Expenditures				
Public Safety				
Operating expenses	68,354	73,453	71,761	1,692
Capital outlay	-	20,000	14,042	5,958
<b>Total expenditures</b>	<u>68,354</u>	<u>93,453</u>	<u>85,803</u>	<u>7,650</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 72,211</u>	<u>55,438</u>	7,650	<u>7,650</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 7,650
Change in accounts payable	<u>(146)</u>
Change in fund balance (GAAP basis)	7,504
GAAP Fund balance, beginning	<u>54,762</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 62,266</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FARM AND RANGE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 15,593	137,773	-	(137,773)
Investment income	-	-	1,860	1,860
<b>Total revenues</b>	<u>15,593</u>	<u>137,773</u>	<u>1,860</u>	<u>(135,913)</u>
Prior year cash balance budget	194,719	194,719		
<b>Total budgeted revenues</b>	<u>210,312</u>	<u>332,492</u>		
Expenditures				
Environmental				
Operating expenses	20,000	142,180	141,754	426
<b>Total expenditures</b>	<u>20,000</u>	<u>142,180</u>	<u>141,754</u>	<u>426</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 190,312</u>	<u>190,312</u>	<u>(139,894)</u>	<u>(135,487)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (139,894)
Change in accounts receivable	141,447
Change in accounts payable	<u>722</u>
Change in fund balance (GAAP basis)	<u>2,275</u>
GAAP Fund balance, beginning	<u>193,759</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 196,034</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 348,113	324,915	257,288	(67,627)
<b>Total revenues</b>	<u>348,113</u>	<u>324,915</u>	<u>257,288</u>	<u>(67,627)</u>
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	<u>348,113</u>	<u>324,915</u>		
Expenditures				
Public safety				
Operating expenses	-	10,661	8,426	2,235
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>10,661</u>	<u>8,426</u>	<u>2,235</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	348,113	314,254	248,862	(65,392)
Other Financing Sources (Uses)				
Transfers out	<u>(348,113)</u>	<u>(314,254)</u>	<u>(248,862)</u>	<u>65,392</u>
Net change in fund balance	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ -
Changes in accounts receivables	<u>(59,816)</u>
Change in fund balance (GAAP basis)	<u>(59,816)</u>
GAAP Fund balance, beginning	<u>59,816</u>
<b>GAAP Fund balance, ending</b>	<u>\$ -</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 88,800	88,800	88,800	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>88,800</u>	<u>88,800</u>	<u>88,800</u>	-
Prior year cash balance budget	465	465		
<b>Total budgeted revenues</b>	<u>89,265</u>	<u>89,265</u>		
Expenditures				
Public safety				
Operating expenses	23,800	23,800	23,800	-
Capital outlay	65,465	65,465	65,465	-
<b>Total expenditures</b>	<u>89,265</u>	<u>89,265</u>	<u>89,265</u>	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>(465)</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (465)
Change in fund balance (GAAP basis)	(465)
GAAP Fund balance, beginning	<u>465</u>
<b>GAAP Fund balance, ending</b>	<u>\$ -</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CRIMINAL JUSTICE TRAINING AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Other	\$ 154,000	154,000	154,000	-
Investment income	400	400	-	(400)
Charges for service	74,000	74,000	163,072	89,072
Miscellaneous	-	-	8,953	8,953
<b>Total revenues</b>	<u>228,400</u>	<u>228,400</u>	<u>326,025</u>	<u>97,625</u>
Prior year cash balance budget	140,189	140,189		
<b>Total budgeted revenues</b>	<u>368,589</u>	<u>368,589</u>		
Expenditures				
Public safety				
Salaries and benefits	135,374	138,474	133,699	4,775
Operating expenses	88,390	171,465	165,897	5,568
Capital outlay	-	5,520	4,520	1,000
<b>Total expenditures</b>	<u>223,764</u>	<u>315,459</u>	<u>304,116</u>	<u>11,343</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 144,825</u>	<u>53,130</u>	21,909	<u>108,968</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 21,909
Change in accounts receivable	3,950
Change in accounts payable	135
Change in deferred balances	(375)
Change in accrued liabilities	-
Change in fund balance (GAAP basis)	<u>25,619</u>
GAAP Fund balance, beginning	<u>138,187</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 163,806</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues</b>				
Charges for service	\$ 569,000	569,000	563,800	(5,200)
Investment income	300	300	12	(288)
Miscellaneous	62,000	62,000	135,308	73,308
<b>Total revenues</b>	<u>631,300</u>	<u>631,300</u>	<u>699,120</u>	<u>67,820</u>
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	<u>631,300</u>	<u>631,300</u>		
<b>Expenditures</b>				
Cultural and Recreation				
Salaries and benefits	727,822	723,919	708,887	15,032
Operating expenses	410,776	392,276	338,101	54,175
Capital outlay	29,000	16,230	7,721	8,509
<b>Total expenditures</b>	<u>1,167,598</u>	<u>1,132,425</u>	<u>1,054,709</u>	<u>77,716</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(536,298)	(501,125)	(355,589)	145,536
<b>Other Financing Sources (Uses)</b>				
Transfers in	536,298	501,125	357,775	(143,350)
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>2,186</u>	<u>2,186</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 2,186
Change in accounts receivable	14,975
Change in prepaid expenses	183
Change in accounts payable	6,586
Change in accrued liabilities	(1,900)
Change in deferred balances	(2,313)
Change in other liabilities	(1,247)
Change in fund balance (GAAP basis)	<u>18,470</u>
GAAP Fund balance, beginning	<u>24,774</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 43,244</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FIRE EXCISE TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 2,327,967	1,977,572	1,624,769	(352,803)
Investment income	15,000	15,000	18,368	3,368
Charges for service	36,425	36,425	20,589	(15,836)
Sale of assets	10,000	10,000	39,185	29,185
Miscellaneous	80,000	80,000	73,260	(6,740)
<b>Total revenues</b>	<u>2,469,392</u>	<u>2,118,997</u>	<u>1,776,171</u>	<u>(342,826)</u>
Prior year cash balance budget	1,974,333	1,974,333		
<b>Total budgeted revenues</b>	<u>4,443,725</u>	<u>4,093,330</u>		
Expenditures				
Public Safety				
Operating expenses	2,965,823	2,836,002	1,960,534	875,468
Capital outlay	1,046,650	796,650	424,673	371,977
<b>Total expenditures</b>	<u>4,012,473</u>	<u>3,632,652</u>	<u>2,385,207</u>	<u>1,247,445</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>431,252</u>	<u>460,678</u>	<u>(609,036)</u>	<u>904,619</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(429,602)	(429,602)	(429,602)	-
<b>Total other financing sources (uses)</b>	<u>(429,602)</u>	<u>(429,602)</u>	<u>(429,602)</u>	<u>-</u>
Net change in fund balances	\$ <u>1,650</u>	<u>31,076</u>	<u>(1,038,638)</u>	<u>904,619</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (1,038,638)
Change in accounts receivable	(89,084)
Change in prepaid expenses	417
Change in accounts payable	289,131
Change in deferred balances	454
Change in fund balance (GAAP basis)	<u>(837,720)</u>
GAAP Fund balance, beginning as restated (Note 18)	<u>2,092,643</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 1,254,923</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COUNTY CLERK'S RECORDING FEES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 98,000	98,000	94,653	(3,347)
Investment income	2,500	2,500	6,450	3,950
<b>Total revenues</b>	<u>100,500</u>	<u>100,500</u>	<u>101,103</u>	<u>603</u>
Prior year cash balance budget	423,540	423,540		
<b>Total budgeted revenues</b>	<u>524,040</u>	<u>524,040</u>		
Expenditures				
General Government				
Operating expenses	111,900	111,900	90,738	21,162
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>111,900</u>	<u>111,900</u>	<u>90,738</u>	<u>21,162</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 412,140</u>	<u>412,140</u>	10,365	<u>21,765</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 10,365
Change in fund balance (GAAP basis)	<u>10,365</u>
GAAP Fund balance, beginning	<u>423,540</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 433,905</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FIRE DISTRICTS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 1,831,251	2,870,949	2,870,949	-
Miscellaneous	-	-	1,939	1,939
<b>Total revenues</b>	<u>1,831,251</u>	<u>2,870,949</u>	<u>2,872,888</u>	<u>1,939</u>
Prior year cash balance budget	<u>1,153,056</u>	<u>1,153,056</u>		
<b>Total budgeted revenues</b>	<u>2,984,307</u>	<u>4,024,005</u>		
Expenditures				
Public Safety				
Operating expenses	2,483,965	3,483,965	1,694,128	1,789,837
Capital outlay	59,000	59,000	55,830	3,170
<b>Total expenditures</b>	<u>2,542,965</u>	<u>3,542,965</u>	<u>1,749,958</u>	<u>1,793,007</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 441,342</u>	<u>481,040</u>	<u>1,122,930</u>	<u>1,794,946</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 1,122,930
Change in accounts receivable	(121)
Change in prepaid expenses	896
Change in accounts payable	(4,069)
Change in fund balance (GAAP basis)	<u>1,119,636</u>
GAAP Fund balance, beginning	<u>1,126,695</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 2,246,331</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HOUSING AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,233,807	1,439,955	1,289,557	(150,398)
Investment Income	25	25	34	9.00
Miscellaneous	5,000	5,000	5,478	478
<b>Total revenues</b>	<u>1,238,832</u>	<u>1,444,980</u>	<u>1,295,069</u>	<u>(149,911)</u>
Prior year cash balance budget	161,981	161,981		
<b>Total budgeted revenues</b>	<u>1,400,813</u>	<u>1,606,961</u>		
Expenditures				
Health and welfare				
Salaries and benefits	162,709	167,055	167,053	2
Operating expenses	1,070,288	1,276,436	1,144,753	131,683
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,232,997</u>	<u>1,443,491</u>	<u>1,311,806</u>	<u>131,685</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 167,816</u>	<u>163,470</u>	<u>(16,737)</u>	<u>(18,226)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (16,737)
Change in prepaid expenses	127
Change in accounts payable	(98)
Change in accrued liabilities	<u>(560)</u>
Change in fund balance (GAAP basis)	<u>(17,268)</u>
GAAP Fund balance, beginning	<u>156,103</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 138,835</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**WATER RESERVE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,571,866	1,571,866	1,586,213	14,347
Taxes - State Shared	258,486	258,486	308,917	50,431
Investment Income	35,000	35,000	98,974	63,974
<b>Total revenues</b>	<u>1,865,352</u>	<u>1,865,352</u>	<u>1,994,104</u>	<u>128,752</u>
Prior year cash balance budget	<u>6,173,714</u>	<u>6,173,714</u>		
<b>Total budgeted revenues</b>	<u>8,039,066</u>	<u>8,039,066</u>		
Expenditures				
Current				
Environmental				
Operating expenses	3,461,011	3,461,011	1,160,563	2,300,448
<b>Total expenditures</b>	<u>3,461,011</u>	<u>3,461,011</u>	<u>1,160,563</u>	<u>2,300,448</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	4,578,055	4,578,055	833,541	2,429,200
Other Financing Sources (Uses)				
Transfers out	<u>(23,633)</u>	<u>(23,633)</u>	<u>(23,633)</u>	-
<b>Net change in fund balance</b>	<u>\$ 4,554,422</u>	<u>4,554,422</u>	<u>809,908</u>	<u>2,429,200</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 809,908
Change in accounts receivable	7,535
Change in deferred balances	<u>(6,494)</u>
Change in fund balance (GAAP basis)	810,949
GAAP Fund balance, beginning	<u>6,189,771</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$7,000,720</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GROSS RECEIPTS TAX RESERVE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,045,374	985,483	968,572	(16,911)
<b>Total revenues</b>	<u>1,045,374</u>	<u>985,483</u>	<u>968,572</u>	<u>(16,911)</u>
Prior year cash balance budget	1,032,786	1,032,786		
<b>Total budgeted revenues</b>	<u>2,078,160</u>	<u>2,018,269</u>		
Expenditures - operating	-	32,027	31,477	550
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,078,160</u>	<u>1,986,242</u>	<u>937,095</u>	<u>(16,361)</u>
Other Financing Sources (Uses)				
Transfers out	(1,032,786)	(1,032,786)	(1,032,786)	-
<b>Net change in fund balance</b>	<u>\$ 1,045,374</u>	<u>953,456</u>	<u>(95,691)</u>	<u>(16,361)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (95,691)
Change in accounts receivable	(18,123)
Change in fund balance (GAAP basis)	<u>(113,814)</u>
GAAP Fund balance, beginning	<u>1,200,405</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$1,086,591</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**JUVENILE SERVICES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Gross receipts taxes	\$ 2,280,309	2,040,742	1,973,104	(67,638)
Intergovernmental - State	685,000	545,003	481,566	(63,437)
Investment income	500	500	6	(494)
Charges for service	80,000	80,000	117,324	37,324
Miscellaneous	4,500	4,500	8,165	3,665
<b>Total revenues</b>	<b>3,050,309</b>	<b>2,670,745</b>	<b>2,580,165</b>	<b>(90,580)</b>
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	<b>3,050,309</b>	<b>2,670,745</b>		
<b>Expenditures</b>				
<b>Public safety</b>				
Salaries and benefits	2,838,571	2,780,879	2,607,943	172,936
Operating expenses	852,319	978,058	914,500	63,558
Capital outlay	50,000	50,000	74,154	(24,154)
<b>Total expenditures</b>	<b>3,740,890</b>	<b>3,808,937</b>	<b>3,596,597</b>	<b>212,340</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(690,581)</b>	<b>(1,138,192)</b>	<b>(1,016,432)</b>	<b>121,760</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	690,581	1,138,192	1,015,142	(123,050)
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>(1,290)</b>	<b>(1,290)</b>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (1,290)
Change in accounts receivable	(27,810)
Change in prepaid expenses	(6)
Change in accounts payable	(9,515)
Change in accrued liabilities	(5,063)
Change in fund balance (GAAP basis)	(43,684)
GAAP Fund balance, beginning	571,440
<b>GAAP Fund balance, ending</b>	<b>\$ 527,756</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CDBG - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental - Federal	\$ -	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	<u>-</u>	<u>-</u>		
Expenditures				
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ -
Change in accounts receivable	-
Change in interfund payable	-
Change in fund balance (GAAP basis)	<u>-</u>
GAAP Fund balance, beginning	<u>-</u>
<b>GAAP Fund balance, ending</b>	<u>\$ -</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HOSPITAL CONSTRUCTION PROJECT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 20,000	20,000	30,252	10,252
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>20,000</u>	<u>20,000</u>	<u>30,252</u>	<u>10,252</u>
Prior year cash balance budget	2,896,847	2,896,847		
<b>Total budgeted revenues</b>	<u>2,916,847</u>	<u>2,916,847</u>		
Expenditures				
Capital outlay	2,675,309	3,168,407	2,116,097	1,052,310
<b>Total expenditures</b>	<u>2,675,309</u>	<u>3,168,407</u>	<u>2,116,097</u>	<u>1,052,310</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	241,538	(251,560)	(2,085,845)	1,062,562
Other Financing Sources (Uses)				
Transfers in	348,113	314,254	248,862	(65,392)
<b>Net change in fund balances</b>	<u>\$ 589,651</u>	<u>62,694</u>	<u>(1,836,983)</u>	<u>997,170</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ (1,836,983)
Change in accounts payable	(16,940)
Change in fund balance (GAAP basis)	<u>(1,853,923)</u>
GAAP Fund balance, beginning	<u>2,823,021</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 969,098</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	-	-	-
<b>Total revenues</b>	-	-	-	-
Prior year cash balance budget	-	-		
<b>Total budgeted revenues</b>	-	-		
Expenditures				
Capital outlay	4,491,046	3,928,142	3,296,477	631,665
<b>Total expenditures</b>	4,491,046	3,928,142	3,296,477	631,665
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(4,491,046)	(3,928,142)	(3,296,477)	631,665
Other Financing Sources (Uses)				
Transfers in	4,491,046	4,458,946	4,281,946	(177,000)
Transfers out	-	(17,470)	(17,470)	-
<b>Total other financing sources (uses)</b>	4,491,046	4,441,476	4,264,476	(177,000)
Net change in fund balance	\$ -	513,334	967,999	454,665

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 967,999
Change in accounts payable	357,118
Change in fund balance (GAAP basis)	1,325,117
GAAP Fund balance (deficit), beginning	(428,050)
<b>GAAP Fund balance, ending</b>	<b>\$ 897,067</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL REPLACEMENT RESERVE - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 35,000	35,000	19,399	(15,601)
<b>Total revenues</b>	<u>35,000</u>	<u>35,000</u>	<u>19,399</u>	<u>(15,601)</u>
Prior year cash balance budget	3,678,999	3,678,999		
<b>Total budgeted revenues</b>	<u>3,713,999</u>	<u>3,713,999</u>		
Expenditures	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,713,999</u>	<u>3,713,999</u>	<u>19,399</u>	<u>(15,601)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,275,000	1,275,000	-
Transfers out	(2,663,894)	(2,665,278)	(2,665,278)	-
<b>Total other financing sources (uses)</b>	<u>(2,663,894)</u>	<u>(1,390,278)</u>	<u>(1,390,278)</u>	<u>-</u>
Net change in fund balance	\$ <u>1,050,105</u>	<u>2,323,721</u>	<u>(1,370,879)</u>	<u>(15,601)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	<u>\$(1,370,879)</u>
Change in fund balance (GAAP basis)	<u>(1,370,879)</u>
GAAP Fund balance, beginning	<u>3,678,999</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 2,308,120</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ROAD CONSTRUCTION - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ -	419,323	333,390	(85,933)
Intergovernmental - State	-	46,124	36,577	(9,547)
Investment income	-	198	801	603
<b>Total revenues</b>	-	465,645	370,768	(94,877)
Prior year cash balance budget	366,879	366,879		
<b>Total budgeted revenues</b>	366,879	832,524		
Expenditures				
Road construction	-	315,085	-	315,085
<b>Total expenditures</b>	-	315,085	-	315,085
<b>Excess (deficiency) of revenues over (under) expenditures</b>	366,879	517,439	370,768	220,208
Other Financing Sources (Uses)				
Transfers out	(354,721)	(354,721)	(112,924)	241,797
<b>Total other financing sources (uses)</b>	(354,721)	(354,721)	(112,924)	241,797
Net change in fund balance	\$ 12,158	162,718	257,844	462,005

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 257,844
Change in fund balance (GAAP basis)	257,844
GAAP Fund balance (deficit), beginning	(37,637)
<b>GAAP Fund balance, ending</b>	<b>\$ 220,207</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GROSS RECEIPTS TAX REVENUE BOND SERIES 2015 - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 35,000	210,000	248,782	38,782
<b>Total revenues</b>	<u>35,000</u>	<u>210,000</u>	<u>248,782</u>	<u>38,782</u>
Prior year cash balance budget	8,806,977	8,806,977		
<b>Total budgeted revenues</b>	<u>8,841,977</u>	<u>9,016,977</u>		
Expenditures				
Capital outlay	6,020,129	6,760,412	1,651,288	5,109,124
<b>Total expenditures</b>	<u>6,020,129</u>	<u>6,760,412</u>	<u>1,651,288</u>	<u>5,109,124</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,821,848</u>	<u>2,256,565</u>	<u>(1,402,506)</u>	<u>5,147,906</u>
Other Financing Sources (Uses)				
Transfers out	-	(1,864,734)	(1,864,734)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(1,864,734)</u>	<u>(1,864,734)</u>	<u>-</u>
Net change in fund balance	\$ <u>2,821,848</u>	<u>391,831</u>	<u>(3,267,240)</u>	<u>5,147,906</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (3,267,240)
Change in accounts payable	36,938
Change in fund balance (GAAP basis)	<u>(3,230,302)</u>
GAAP Fund balance, beginning	<u>8,734,729</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 5,504,427</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ERP PROJECT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 7,000	7,000	11,268	4,268
<b>Total revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>11,268</u>	<u>4,268</u>
Prior year cash balance budget	1,166,904	1,166,904		
<b>Total budgeted revenues</b>	<u>1,173,904</u>	<u>1,173,904</u>		
Expenditures				
Capital outlay	1,161,055	1,161,055	601,483	559,572
<b>Total expenditures</b>	<u>1,161,055</u>	<u>1,161,055</u>	<u>601,483</u>	<u>559,572</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 12,849</u>	<u>12,849</u>	<u>(590,215)</u>	<u>563,840</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (590,215)
Change in accounts payable	<u>32,336</u>
Change in fund balance (GAAP basis)	<u>(557,879)</u>
GAAP Fund balance, beginning	<u>1,037,363</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 479,484</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT SERVICE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,242,528	5,242,528	5,271,381	28,853
Investment income	-	-	44,342	44,342
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>5,242,528</u>	<u>5,242,528</u>	<u>5,315,723</u>	<u>73,195</u>
Prior year cash balance budget	112,015	112,015		
<b>Total Budgeted revenues</b>	<u>5,354,543</u>	<u>5,354,543</u>		
Expenditures				
Debt Service				
Principal	3,300,000	3,300,000	3,300,000	-
Interest	1,971,740	1,971,741	1,971,741	-
Refunding bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<u>5,271,740</u>	<u>5,271,741</u>	<u>5,271,741</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>82,803</u>	<u>82,802</u>	<u>43,982</u>	<u>73,195</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	\$ <u>82,803</u>	<u>82,802</u>	43,982	<u>73,195</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 43,982
Change in fund balance (GAAP basis)	43,982
GAAP Fund balance, beginning	<u>112,015</u>
<b>GAAP Fund balance, ending</b>	<u>\$ 155,997</u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**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, 2019**

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
<b>CLERK REFUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 930	133	158	<b>905</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 930	133	158	<b>905</b>
<b>CONSERVANCY AND IRRIGATION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	528,478	528,478	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	528,478	528,478	-
<b>MUNICIPALITIES FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	3,759,090	3,759,090	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	3,759,090	3,759,090	-
<b>STATE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	4,382,406	4,382,406	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	4,382,406	4,382,406	-
<b>SCHOOL FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	56,565,617	56,565,617	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	56,565,617	56,565,617	-

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2019**

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
<b>SUSPENSE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 962,417	96,262,913	95,662,496	<b>1,562,834</b>
Property taxes receivable	3,272,164	81,687,570	81,307,919	<b>3,651,815</b>
<b>Total assets</b>	<b>\$ 4,234,581</b>	<b>177,950,483</b>	<b>176,970,415</b>	<b>5,214,649</b>
<b>LIABILITIES</b>				
Due to other taxing districts	4,234,581	51,932,560	50,952,492	<b>5,214,649</b>
<b>Total Liabilities</b>	<b>\$ 4,234,581</b>	<b>51,932,560</b>	<b>50,952,492</b>	<b>5,214,649</b>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 963,347	96,263,046	95,662,654	<b>1,563,739</b>
Property taxes receivable	3,272,164	81,687,570	81,307,919	<b>3,651,815</b>
<b>Total Assets</b>	<b>\$ 4,235,511</b>	<b>177,950,616</b>	<b>176,970,573</b>	<b>5,215,554</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 930	133	158	<b>905</b>
Due to other taxing districts	4,234,581	51,932,560	50,952,492	<b>5,214,649</b>
<b>Total liabilities</b>	<b>\$ 4,235,511</b>	<b>51,932,693</b>	<b>50,952,650</b>	<b>5,215,554</b>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019**

**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, 2019**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>ASSETS</b>			
Pooled cash and investments	\$ 501,370	307,745	809,115
Receivables			
Intergovernmental	4,190	-	4,190
Other	215	-	215
Prepaid expenditures	86,238	-	86,238
<b>Total assets</b>	<b>\$ 592,013</b>	<b>307,745</b>	<b>899,758</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 31,964	-	31,964
Accrued payroll	109,871	-	109,871
<b>Total liabilities</b>	<b>141,835</b>	<b>-</b>	<b>141,835</b>
<b>FUND BALANCES</b>			
Nonspendable	86,238	-	86,238
Restricted	-	-	-
Committed	363,940	307,745	671,685
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>450,178</b>	<b>307,745</b>	<b>757,923</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 592,013</b>	<b>307,745</b>	<b>899,758</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2019**

	<u>Component Unit</u>
	Total
	<u>Communications</u>
	<u>Authority</u>
Amounts reported for Communications Authority in the statement of net position are different because:	
<b>Total Fund Balance Communications Authority</b>	\$ 757,923
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds.	1,178,640
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,552,131
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	(3,657,809)
Net other post employment benefit liability	(2,061,555)
Net affect of compensated absences	<u>(170,301)</u>
	<u>(5,889,665)</u>
Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(710,423)</u>
<b>Net position (deficit) Communications Authority</b>	<b>\$ <u><u>(2,111,394)</u></u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**COMMUNICATIONS AUTHORITY**  
**Fiscal Year Ended June 30, 2019**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - State	\$ 10,540	-	10,540
Intergovernmental - Other	3,928,757	22,065	3,950,822
Investment income	7,791	4,868	12,659
Miscellaneous	17,003	-	17,003
<b>Total revenues</b>	<b>3,964,091</b>	<b>26,933</b>	<b>3,991,024</b>
Expenditures			
Current			
Public Safety	3,930,496	-	3,930,496
Capital outlay	38,667	-	38,667
<b>Total expenditures</b>	<b>3,969,163</b>	<b>-</b>	<b>3,969,163</b>
<b>Net changes in fund balances</b>	<b>(5,072)</b>	<b>26,933</b>	<b>21,861</b>
Fund balances, beginning of year	455,250	280,812	736,062
<b>Fund balances, end of year</b>	<b>\$ 450,178</b>	<b>307,745</b>	<b>757,923</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2019**

	<u>Component Unit</u>
	Total
	<u>Communications</u>
	<u>Authority</u>
Amounts reported for Communications Authority in the statement of activities are different because:	
Net changes in fund balances total governmental fund	\$ 21,861
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.	(207,818)
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	27,520
Net pension activity	(234,668)
Net other post employment benefit activity	<u>19,566</u>
	(187,582)
	<u>(187,582)</u>
<b>Change in net position Communications Authority</b>	<b>\$ <u><u>(373,539)</u></u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COMMUNICATIONS AUTHORITY OPERATING - COMPONENT UNIT - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 7,585	7,585	8,365	780
Intergovernmental - Other	4,351,358	4,351,358	3,928,757	(422,601)
Investment income	2,700	2,700	7,791	5,091
Miscellaneous	14,800	14,800	16,955	2,155
<b>Total revenues</b>	<b>4,376,443</b>	<b>4,376,443</b>	<b>3,961,868</b>	<b>(414,575)</b>
Prior year cash balance budget	500,155	500,155		
<b>Total budgeted revenues</b>	<b>4,876,598</b>	<b>4,876,598</b>		
Expenditures				
Public Safety				
Salaries and benefits	3,140,810	3,140,810	2,896,632	244,178
Operating expenses	1,231,376	1,230,026	1,027,220	202,806
Capital outlay	-	-	38,667	(38,667)
<b>Total expenditures</b>	<b>4,372,186</b>	<b>4,370,836</b>	<b>3,962,519</b>	<b>408,317</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 504,412</b>	<b>505,762</b>	<b>(651)</b>	<b>(6,258)</b>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (651)
Change in accounts receivable	2,221
Change in prepaid expenses	394
Change in accounts payable	(3,250)
Change in accrued liabilities	(3,786)
Change in fund balance (GAAP basis)	(5,072)
GAAP Fund balance, beginning	455,250
<b>GAAP Fund balance, ending</b>	<b>\$ 450,178</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COMMUNICATIONS AUTHORITY CAPITAL - COMPONENT UNIT - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 1,500	1,500	4,846	3,346
<b>Total revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>4,846</u>	<u>3,346</u>
Prior year cash balance budget	280,834	280,834		
<b>Total budgeted revenues</b>	<u>282,334</u>	<u>282,334</u>		
Expenditures				
Capital outlay	57,198	57,198	-	57,198
<b>Total expenditures</b>	<u>57,198</u>	<u>57,198</u>	<u>-</u>	<u>57,198</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>225,136</u>	<u>225,136</u>	<u>4,846</u>	<u>60,544</u>
Other Financing Sources (Uses)				
Transfers in	-	22,065	22,065	-
Net change in fund balance	\$ <u>225,136</u>	<u>247,201</u>	26,911	<u>60,544</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 26,911
Change in accounts payable	<u>22</u>
Change in fund balance (GAAP basis)	<u>26,933</u>
GAAP Fund balance, beginning	<u>280,812</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 307,745</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEET  
SAN JUAN WATER COMMISSION  
June 30, 2019**

	<u>San Juan Water Commission</u>
<b>ASSETS</b>	
Pooled cash and investments	\$ 501,370
Prepaid expenditures	23,482
<b>Total assets</b>	<u>\$ 524,852</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,101
Accrued payroll	17,116
<b>Total liabilities</b>	<u>21,217</u>
<b>FUND BALANCES</b>	
Nonspendable	23,482
Restricted	480,153
Committed	-
Assigned	-
Unassigned	-
<b>Total fund balance</b>	<u>503,635</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 524,852</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2019**

	<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>
<b>Total Fund Balance San Juan Water Commission</b>	\$ 503,635
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds.	190,488
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	53,303
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	(446,424)
Net other post employment benefit liability	(249,161)
Net affect of compensated absences	<u>(59,214)</u>
	(754,799)
Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(127,718)</u>
<b>Net position (deficit) San Juan Water Commission</b>	<u><u>\$ (135,091)</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, 2019**

	<u>San Juan Water Commission</u>
Revenues	
Intergovernmental - Other	\$ 1,063,163
Investment income	7,788
Sale of assets	-
Fees	33,965
Miscellaneous	-
	<hr/>
<b>Total revenues</b>	<b>1,104,916</b>
	<hr/>
Expenditures	
Current	
Environmental	1,067,333
Capital outlay	33,474
	<hr/>
<b>Total expenditures</b>	<b>1,100,807</b>
	<hr/>
Excess (Deficiency) of revenues over (under) expenditures	4,109
	<hr/>
<b>Net changes in fund balances</b>	<b>4,109</b>
Fund balance, beginning of year	499,526
	<hr/>
<b>Fund balance, end of year</b>	<b>\$ 503,635</b>
	<hr/> <hr/>

**SAN JUAN COUNTY, NEW MEXICO  
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION  
TO THE STATEMENT OF ACTIVITIES  
Fiscal Year Ended June 30, 2019**

	<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	\$ 4,109
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 and loss on disposal in the current period.	(13,296)
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	(19,069)
Net pension activity	(15,781)
Net other post employment benefit activity	1,454
	<u>(33,396)</u>
<b>Change in net position San Juan Water Commission</b>	<b>\$ <u><u>(42,583)</u></u></b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SAN JUAN WATER COMMISSION - COMPONENT UNIT - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental other	\$ 3,186,611	3,186,611	1,063,163	(2,123,448)
Investment income	2,000	2,000	7,788	5,788
Fees	38,182	38,182	33,534	(4,648)
Miscellaneous	-	-	431	431
<b>Total revenues</b>	<u>3,226,793</u>	<u>3,226,793</u>	<u>1,104,916</u>	<u>(2,121,877)</u>
Prior year cash balance budget	500,155	500,155		
<b>Total budgeted revenues</b>	<u>3,726,948</u>	<u>3,726,948</u>		
Expenditures				
Current				
Environmental				
Salaries and benefits	533,493	533,493	525,442	8,051
Operating expenses	1,094,700	1,094,700	544,786	549,914
Capital outlay	1,599,000	1,599,000	33,474	1,565,526
<b>Total expenditures</b>	<u>3,227,193</u>	<u>3,227,193</u>	<u>1,103,702</u>	<u>2,123,491</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 499,755</u>	<u>499,755</u>	<u>1,214</u>	<u>1,614</u>

**RECONCILIATION FROM BUDGETARY BASIS TO GAAP:**

Change in fund balance (budgetary basis)	\$ 1,214
Change in prepaid expenses	96
Change in accounts payable	4,340
Change in accrued liabilities	(1,541)
Change in fund balance (GAAP basis)	<u>4,109</u>
GAAP Fund balance, beginning	<u>499,526</u>
<b>GAAP Fund balance, ending</b>	<u><u>\$ 503,635</u></u>

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**RZR'S IN CHOKECHERRY CANYON**



*photo by W. Dean Howard Photography*



**SAN JUAN COUNTY, NEW MEXICO  
STATISTICAL SECTION  
June 30, 2019**

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)

	<b>Fiscal Year</b>			
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Primary Government Governmental Activities</b>				
Net investment in capital assets	151,354,543	161,240,728	171,338,386	175,555,180
Restricted	64,651,646	49,534,640	43,784,988	39,698,702
Unrestricted (deficit)	22,729,468	29,318,842	28,938,256	24,615,489
<b>Total governmental activities net position</b>	<b>238,735,657</b>	<b>240,094,210</b>	<b>244,061,630</b>	<b>239,869,371</b>
<b>Discretely Presented Component Units</b>				
<b><u>Communications Authority</u></b>				
Net investment in capital assets	1,696,202	1,498,884	1,292,689	1,099,407
Restricted	-	6,866,256	7,038,159	2,794,999
Unrestricted (deficit)	6,985,364	50,755	62,534	78,146
<b>Total Communications Authority net position (deficit)</b>	<b>8,681,566</b>	<b>8,415,895</b>	<b>8,393,382</b>	<b>3,972,552</b>
<b><u>San Juan Water Commission</u></b>				
Net investment in capital assets	29,126	21,408	20,665	40,644
Restricted	-	101,487	92,269	23,602
Unrestricted (deficit)	(24,987)	533	553	1,000
<b>Total San Juan Water Commission net position (deficit)</b>	<b>4,139</b>	<b>123,428</b>	<b>113,487</b>	<b>65,246</b>

SCHEDULE 1

Fiscal Year					
2014	2015	2016	2017	2018	2019
175,548,986	158,073,975	179,500,540	176,484,158	170,760,309	167,650,275
46,060,723	57,555,249	64,347,651	49,683,994	44,262,864	45,943,897
24,500,265	(10,969,996)	(40,232,029)	(39,058,119)	(74,587,764)	(83,895,502)
246,109,974	204,659,228	203,616,162	187,110,033	140,435,409	129,698,670
919,538	2,663,889	3,013,891	2,899,577	2,759,949	2,552,131
536,561	1,025,147	906,019	876,905	736,062	757,923
79,981	(2,182,996)	(2,356,631)	(2,801,162)	(5,233,866)	(5,421,448)
1,536,080	1,506,040	1,563,279	975,320	(1,737,855)	(2,111,394)
32,000	33,350	25,160	19,937	66,599	53,303
-	-	-	-	-	-
12,137	(531,805)	(401,504)	119,128	(159,107)	(188,394)
44,137	(498,455)	(376,344)	139,065	(92,508)	(135,091)

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

	Fiscal Year			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenses</b>				
Governmental activities:				
General government	20,727,485	16,098,952	14,647,172	21,473,156
Public safety	44,929,414	48,168,541	49,229,236	45,636,411
Public works	7,655,029	8,153,552	8,182,539	8,384,588
Health and welfare	18,442,636	21,941,072	25,702,891	23,115,610
Culture and recreation	5,170,712	5,929,125	5,661,587	5,492,795
Environmental	7,015,661	6,038,756	4,401,860	4,619,678
Interest on long-term debt	3,183,962	2,916,646	2,512,177	1,957,436
Total governmental activities expenses	<u>107,124,899</u>	<u>109,246,644</u>	<u>110,337,462</u>	<u>110,679,674</u>
<b>Program Revenues</b> (see Schedule 3)				
Governmental activities:				
Charges for services:				
General government	1,322,714	859,637	969,361	1,021,700
Public Safety	1,269,599	1,226,359	1,111,097	1,081,830
Health and welfare	8,405,169	8,281,350	8,758,928	8,698,826
Culture and recreation	3,803,744	4,145,942	3,658,019	2,951,902
Other activities	251,377	246,033	686,164	551,384
Operating grants and contributions	15,847,170	16,703,739	19,487,601	17,007,211
Capital grants and contributions	15,958,904	6,128,672	2,270,397	3,455,946
Total governmental activities program revenues	<u>46,858,677</u>	<u>37,591,732</u>	<u>36,941,567</u>	<u>34,768,799</u>
<b>Net (Expense)/Revenue</b>	<u>(60,266,222)</u>	<u>(71,654,912)</u>	<u>(73,395,895)</u>	<u>(75,910,875)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes (see Schedule 4)				
Property taxes	21,800,443	22,437,794	23,254,261	23,076,380
Gross receipts taxes	33,217,840	34,451,419	37,453,608	35,368,570
Gas/Motor vehicle taxes	1,707,702	1,756,470	1,877,938	1,978,015
Franchise taxes	1,364,763	1,654,368	1,691,234	1,557,372
Oil & gas taxes	10,480,170	8,937,100	9,480,043	6,689,965
Cigarette taxes	24,861	1,583	15	-
Payments in lieu of taxes	2,054,090	2,070,333	2,114,692	2,062,957
Investment earnings	932,788	797,644	656,643	47,442
Sale of capital assets	-	-	114,410	-
Miscellaneous	574,988	906,754	720,471	937,915
Total governmental activities	<u>72,157,645</u>	<u>73,013,465</u>	<u>77,363,315</u>	<u>71,718,616</u>
<b>Changes in Net Position</b>				
Governmental activities	<u>11,891,423</u>	<u>1,358,553</u>	<u>3,967,420</u>	<u>(4,192,259)</u>

SCHEDULE 2

Fiscal Year					
2014	2015	2016	2017	2018	2019
12,299,000	15,240,846	13,139,736	23,184,887	13,557,478	20,056,981
46,700,182	51,041,679	53,110,089	53,806,476	56,028,924	55,892,654
7,570,696	8,763,722	8,050,252	7,657,697	7,336,899	7,069,365
20,463,300	18,361,113	19,283,681	19,094,245	19,230,592	18,934,598
5,596,955	5,608,439	5,884,588	6,154,637	5,986,520	5,997,726
4,722,692	4,583,796	5,291,633	4,684,403	3,330,420	3,474,369
2,505,359	996,151	2,032,252	1,983,172	2,070,678	1,967,671
99,858,184	104,595,746	106,792,231	116,565,517	107,541,511	113,393,364
914,970	1,028,942	3,026,073	3,072,517	2,390,523	1,936,798
1,104,044	1,228,529	4,098,361	4,534,567	4,316,251	4,194,845
8,258,531	8,553,509	2,992,823	3,023,565	2,880,363	2,619,415
2,898,273	2,906,816	1,350,304	1,383,618	1,313,563	1,232,612
602,979	504,469	1,695,566	1,648,662	1,613,022	1,478,537
12,542,884	10,834,903	11,511,582	11,920,977	10,390,453	13,286,915
4,683,445	1,506,240	3,338,698	986,417	213,596	369,967
31,005,126	26,563,408	28,013,407	26,570,323	23,117,771	25,119,089
(68,853,058)	(78,032,338)	(78,778,824)	(89,995,194)	(84,423,740)	(88,274,275)
23,393,993	23,005,565	23,417,911	25,075,559	25,348,368	25,876,869
35,174,676	40,715,728	41,714,064	36,878,593	38,093,924	36,362,657
2,014,338	2,107,049	2,006,991	2,112,650	2,177,533	2,098,919
1,780,304	1,797,121	1,783,838	1,557,524	1,429,970	1,462,145
7,575,607	7,039,303	4,609,550	4,108,968	4,540,821	5,179,616
-	-	-	-	-	-
2,208,656	2,014,292	2,396,575	2,272,465	2,316,470	2,368,930
477,977	665,914	494,482	557,085	681,232	872,636
-	-	87,108	(177,432)	-	-
2,468,110	3,213,063	1,125,239	1,103,653	524,631	2,108,843
75,093,661	80,558,035	77,635,758	73,489,065	75,112,949	76,330,615
6,240,603	2,525,697	(1,143,066)	(16,506,129)	(9,310,791)	(11,943,660)

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

	Fiscal Year			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenses</b>				
Communications Authority:				
Public safety	4,796,416	4,290,191	4,387,653	4,525,396
Total Communications Authority	<u>4,796,416</u>	<u>4,290,191</u>	<u>4,387,653</u>	<u>4,525,396</u>
<b>Program Revenues (see Schedule 3)</b>				
Communications Authority:				
Charges for services				
Public safety	-	-	-	-
Operating grants and contributions	3,882,073	3,920,047	4,268,991	13,364
Capital grants and contributions	25,138	-	7,111	-
Total Communications Authority	<u>3,907,211</u>	<u>3,920,047</u>	<u>4,276,102</u>	<u>13,364</u>
<b>Net (Expense)/Revenue</b>	<u>(889,205)</u>	<u>(370,144)</u>	<u>(111,551)</u>	<u>(4,512,032)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Communications Authority:				
Investment earnings	100,509	97,057	79,874	34,755
Miscellaneous	6,025	7,416	9,164	56,447
Total Communications Authority	<u>106,534</u>	<u>104,473</u>	<u>89,038</u>	<u>91,202</u>
<b>Changes in Net Position</b>				
Communications Authority activities	<u>(782,671)</u>	<u>(265,671)</u>	<u>(22,513)</u>	<u>(4,420,830)</u>

SCHEDULE 2-A

Fiscal Year					
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
4,481,059	4,471,877	3,884,083	4,590,961	4,433,591	4,364,563
4,481,059	4,471,877	3,884,083	4,590,961	4,433,591	4,364,563
-	-	8,300	-	-	-
2,015,611	6,801,006	3,909,923	3,979,940	4,121,162	3,961,362
-	-	-	-	-	-
2,015,611	6,801,006	3,918,223	3,979,940	4,121,162	3,961,362
(2,465,448)	2,329,129	34,140	(611,021)	(312,429)	(403,201)
8,067	6,643	6,450	6,039	7,542	12,659
20,909	9,068	16,649	17,023	17,788	17,003
28,976	15,711	23,099	23,062	25,330	29,662
(2,436,472)	2,344,840	57,239	(587,959)	(287,099)	(373,539)

**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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenses</b>				
San Juan Water Commission:				
Environmental	4,043,536	3,164,600	1,125,290	1,312,459
Total San Juan Water Commission	<u>4,043,536</u>	<u>3,164,600</u>	<u>1,125,290</u>	<u>1,312,459</u>
<b>Program Revenues</b> (see Schedule 3)				
San Juan Water Commission:				
Charges for services:				
Environmental	-	-	5,356	6,821
Operating grants and contributions	3,809,953	2,627,340	1,107,605	1,254,760
Capital grants and contributions	-	-	-	-
Total San Juan Water Commission	<u>3,809,953</u>	<u>2,627,340</u>	<u>1,112,961</u>	<u>1,261,581</u>
<b>Net (Expense)/Revenue</b>	<u>(233,583)</u>	<u>(537,260)</u>	<u>(12,329)</u>	<u>(50,878)</u>
<b>General Revenues and Other Changes in Net Position</b>				
San Juan Water Commission:				
Investment earnings	1,696	3,039	1,588	930
Sale of capital assets	-	-	-	210
Miscellaneous	5,292	653,510	800	1,497
Total San Juan Water Commission	<u>6,988</u>	<u>656,549</u>	<u>2,388</u>	<u>2,637</u>
<b>Changes in Net Position</b>				
San Juan Water Commission activities	<u>(226,595)</u>	<u>119,289</u>	<u>(9,941)</u>	<u>(48,241)</u>

SCHEDULE 2-B

Fiscal Year					
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
1,502,470	1,789,046	1,848,163	1,058,579	981,130	1,147,499
1,502,470	1,789,046	1,848,163	1,058,579	981,130	1,147,499
7,149	8,461	7,052	10,201	24,993	33,965
1,472,713	1,583,510	1,962,000	1,560,104	1,005,220	1,063,163
-	-	-	-	-	-
1,479,862	1,591,971	1,969,052	1,570,305	1,030,213	1,097,128
(22,608)	(197,075)	120,889	511,726	49,083	(50,371)
847	880	1,035	2,810	4,096	7,788
-	2,121	-	-	-	-
652	3,304	187	873	-	-
1,499	6,305	1,222	3,683	4,096	7,788
(21,109)	(190,770)	122,111	515,409	53,179	(42,583)



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

<b>Function/Program</b>	<b>Program Revenues</b>			
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Primary Government Governmental Activities:				
General government	1,322,714	859,637	969,361	1,021,700
Public safety	12,632,110	10,409,035	10,508,659	11,004,225
Public works	7,895,864	2,167,291	552,776	2,288,627
Health and welfare	16,947,049	18,367,222	19,966,819	16,425,338
Culture and recreation	7,525,632	5,168,256	3,879,538	3,145,565
Environmental	535,308	620,291	1,064,414	883,344
Total governmental activities	<u>46,858,677</u>	<u>37,591,732</u>	<u>36,941,567</u>	<u>34,768,799</u>
Discretely Presented Component Units				
<u>Communications Authority</u>				
Public safety	3,907,211	3,920,047	4,276,102	13,364
Total Communications Authority activities	<u>3,907,211</u>	<u>3,920,047</u>	<u>4,276,102</u>	<u>13,364</u>
<u>San Juan Water Commission</u>				
Environmental	3,809,953	2,627,340	1,112,961	1,261,581
Total San Juan Water Commission activities	<u>3,809,953</u>	<u>2,627,340</u>	<u>1,112,961</u>	<u>1,261,581</u>

SCHEDULE 3

<b>Program Revenues</b>					
<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
914,970	1,028,942	6,420,695	6,456,782	4,005,658	5,214,525
11,367,411	10,430,654	12,819,678	11,927,335	11,041,962	12,188,122
2,719,413	1,280,159	1,532,678	1,228,938	1,318,351	1,311,430
12,048,384	9,914,197	4,949,847	4,516,672	4,469,491	4,048,069
2,926,192	2,974,868	1,487,460	1,426,165	1,369,354	1,268,128
1,028,756	934,588	803,049	1,014,431	912,955	1,088,815
<b>31,005,126</b>	<b>26,563,408</b>	<b>28,013,407</b>	<b>26,570,323</b>	<b>23,117,771</b>	<b>25,119,089</b>
2,015,611	6,801,006	3,918,223	3,979,940	4,121,162	3,961,362
<b>2,015,611</b>	<b>6,801,006</b>	<b>3,918,223</b>	<b>3,979,940</b>	<b>4,121,162</b>	<b>3,961,362</b>
1,479,862	1,591,971	1,969,052	1,570,305	1,030,213	1,097,128
<b>1,479,862</b>	<b>1,591,971</b>	<b>1,969,052</b>	<b>1,570,305</b>	<b>1,030,213</b>	<b>1,097,128</b>

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**ANGEL PEAK**



*photo by W. Dean Howard Photography*



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

**SCHEDULE 4**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2017	25,075,559	36,878,593	2,112,650	1,557,524	4,108,968	-	69,733,294
2018	25,348,368	38,093,924	2,177,533	1,429,970	4,540,821	-	71,590,616
2019	25,876,869	36,362,657	2,098,919	1,462,145	5,179,616	-	70,980,206
Percent Change 2010-2019	18.70%	9.47%	22.91%	7.14%	-50.58%	-100.00%	3.48%

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Primary Government:</u></b>				
<i>Pre GASB 54:</i>				
General fund				
Reserved	11,664,726	-	-	-
Unreserved	13,225,805	-	-	-
<i>Post GASB 54:</i>				
General Fund				
Nonspendable	-	996,734	1,027,272	904,632
Restricted	-	2,108,915	3,137,235	4,077,003
Committed	-	-	-	-
Assigned	-	11,225,622	9,826,683	9,746,747
Unassigned	-	9,864,003	10,031,624	5,852,290
Total general fund	<u>24,890,531</u>	<u>24,195,274</u>	<u>24,022,814</u>	<u>20,580,672</u>
<i>Pre GASB 54:</i>				
All other governmental funds				
Reserved	20,992,547	-	-	-
Unreserved, reported in:				
Special revenue funds	23,050,446	-	-	-
Capital projects funds	20,797,811	-	-	-
<i>Post GASB 54:</i>				
All other governmental funds				
Nonspendable	-	84,791	74,549	409,674
Restricted	-	47,593,821	40,734,798	35,699,388
Committed	-	4,976,387	6,024,877	6,404,791
Assigned	-	5,015,230	4,648,477	4,280,505
Unassigned (deficit)	-	(453,583)	-	(40,879)
Total all other governmental funds	<u>64,840,804</u>	<u>57,216,646</u>	<u>51,482,701</u>	<u>46,753,479</u>
Total governmental funds fund balance	89,731,335	81,411,920	75,505,515	67,334,151
<b><u>Discretely Presented Component Units:</u></b>				
<i>Pre GASB 54:</i>				
Communications Authority				
Reserved	243,886	-	-	-
Unreserved	6,882,647	-	-	-
<i>Post GASB 54:</i>				
Communications Authority				
Nonspendable	-	50,755	62,534	78,146
Committed	-	7,034,922	7,228,745	2,990,828
Total Communications Authority	<u>7,126,533</u>	<u>7,085,677</u>	<u>7,291,279</u>	<u>3,068,974</u>
<i>Pre GASB 54:</i>				
San Juan Water Commission				
Reserved	130,763	-	-	-
Unreserved	(88,334)	-	-	-
<i>Post GASB 54:</i>				
San Juan Water Commission				
Nonspendable	-	533	553	1,000
Restricted	-	175,999	176,499	119,426
Unassigned (deficit)	-	-	-	-
Total San Juan Water Commission	<u>42,429</u>	<u>176,532</u>	<u>177,052</u>	<u>120,426</u>

**Note:** 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
-	-	-	-	-	-
-	-	-	-	-	-
915,633	1,070,299	1,266,919	1,509,284	1,592,825	2,820,381
4,913,782	10,426,423	9,697,391	10,621,002	10,158,733	9,417,896
-	-	-	-	-	-
9,865,718	10,459,334	11,538,085	9,527,975	8,783,239	9,210,020
5,721,766	12,296,759	10,087,687	6,824,477	7,228,688	7,101,574
<u>21,416,899</u>	<u>34,252,815</u>	<u>32,590,082</u>	<u>28,482,738</u>	<u>27,763,485</u>	<u>28,549,871</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
415,293	249,148	112,421	122,041	122,258	284,665
41,226,319	47,570,397	40,391,783	33,470,943	30,225,740	22,712,501
6,056,820	6,136,040	5,802,846	7,570,371	7,671,577	7,517,560
5,603,424	5,458,221	7,636,274	6,741,276	3,753,658	3,323,828
(43,281)	(43,911)	(559,983)	(33,613)	(527,198)	(132,934)
<u>53,258,575</u>	<u>59,369,895</u>	<u>53,383,341</u>	<u>47,871,018</u>	<u>41,246,035</u>	<u>33,705,620</u>
74,675,474	93,622,710	85,973,423	76,353,756	69,009,520	62,255,491
-	-	-	-	-	-
-	-	-	-	-	-
79,981	90,675	71,347	72,432	85,844	86,238
719,977	1,211,419	834,672	804,473	650,218	671,685
<u>799,958</u>	<u>1,302,094</u>	<u>906,019</u>	<u>876,905</u>	<u>736,062</u>	<u>757,923</u>
-	-	-	-	-	-
-	-	-	-	-	-
17,497	16,935	16,559	17,469	23,386	23,482
35,782	-	-	479,611	476,140	480,153
-	(151,680)	(51,854)	-	-	-
<u>53,279</u>	<u>(134,745)</u>	<u>(35,295)</u>	<u>497,080</u>	<u>499,526</u>	<u>503,635</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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Revenues</b>				
Taxes (see Schedule 7)	68,232,804	69,349,604	73,832,913	68,638,489
Licenses and permits and fees	15,052,603	14,759,321	15,183,569	14,305,642
Intergovernmental	25,501,081	24,735,821	23,804,477	22,434,344
Interest on investments	932,788	797,644	656,643	47,442
Sale of assets	45,214	154,725	131,755	163,947
Miscellaneous	807,292	923,611	720,471	1,022,522
<b>Total revenues</b>	<u>110,571,782</u>	<u>110,720,726</u>	<u>114,329,828</u>	<u>106,612,386</u>
<b>Expenditures</b>				
General government	19,112,987	15,265,627	13,508,973	13,540,518
Public safety	42,490,583	44,138,248	45,117,695	42,523,195
Health and welfare	18,337,941	19,644,475	23,072,994	20,578,136
Culture and recreation	4,754,188	4,768,514	4,674,020	4,505,456
Public works	5,757,324	6,180,379	5,865,413	5,992,248
Environmental	7,015,661	6,038,756	4,401,860	4,619,678
Capital outlay (1)	14,851,637	12,445,556	10,602,802	14,317,610
Debt service				
Principal	7,655,000	7,625,000	8,640,000	6,810,000
Interest	3,210,197	2,933,586	2,523,344	1,896,909
Issuance costs	-	-	158,958	-
Refunding	-	-	5,865,402	-
<b>Total expenditures</b>	<u>123,185,518</u>	<u>119,040,141</u>	<u>124,431,461</u>	<u>114,783,750</u>
Excess of revenues over (under) expenditures	(12,613,736)	(8,319,415)	(10,101,633)	(8,171,364)
<b>Other Financing Sources (Uses)</b>				
Bonds/debt issued/proceeds of refunding	-	-	8,925,000	-
Bond premium (discount)	-	-	-	-
Payment to refunding bond escrow agent	-	-	(4,729,772)	-
Transfers in	24,808,384	27,919,586	25,044,836	24,582,553
Transfers out	(24,808,384)	(27,919,586)	(25,044,836)	(24,582,553)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>4,195,228</u>	<u>-</u>
<b>Net changes in fund balances</b>	<u>(12,613,736)</u>	<u>(8,319,415)</u>	<u>(5,906,405)</u>	<u>(8,171,364)</u>
Debt service as a percentage of noncapital expenditures (2)	11.3%	10.0%	9.8%	8.7%

(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.

SCHEDULE 6

<b>Fiscal Year</b>					
<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
70,014,449	74,541,299	73,424,655	69,693,075	71,504,782	70,852,564
13,778,797	14,222,265	13,372,727	13,360,835	12,403,651	11,732,407
18,691,985	14,217,817	16,710,046	15,179,859	12,920,520	16,025,811
477,977	665,914	494,482	557,085	681,232	872,636
387,157	135,130	87,108	150,555	153,887	70,470
2,468,110	3,213,063	1,225,240	1,103,653	524,631	2,077,839
105,818,475	106,995,488	105,314,258	100,045,062	98,188,703	101,631,727
13,152,474	13,145,899	13,770,243	14,155,919	12,123,349	15,597,088
42,629,365	47,876,662	46,142,696	45,776,360	49,695,995	49,999,405
17,969,851	15,947,472	16,208,549	15,390,500	16,170,252	15,981,415
4,543,416	4,713,603	4,712,932	4,704,835	4,756,731	4,786,656
5,810,051	6,187,827	6,033,112	5,300,910	5,274,890	5,003,590
4,722,692	4,633,643	5,079,141	4,465,405	3,270,500	3,455,867
5,191,821	10,553,028	15,396,703	14,455,343	8,975,905	9,496,915
2,715,000	2,785,000	3,050,000	3,415,000	3,190,000	3,300,000
1,742,482	1,222,202	2,570,169	1,998,707	2,075,317	1,971,741
-	382,346	-	174,804	-	-
-	-	-	-	-	-
98,477,152	107,447,682	112,963,545	109,837,783	105,532,939	109,592,677
7,341,323	(452,194)	(7,649,287)	(9,792,721)	(7,344,236)	(7,960,950)
-	33,895,000	-	12,010,000	-	-
-	3,768,536	-	1,758,400	-	-
-	(18,264,106)	-	(13,595,346)	-	-
24,835,377	27,600,556	29,600,965	28,072,192	22,600,243	29,235,302
(24,835,377)	(27,600,556)	(29,600,965)	(28,072,192)	(22,600,243)	(29,235,302)
-	19,399,430	-	173,054	-	-
7,341,323	18,947,236	(7,649,287)	(9,619,667)	(7,344,236)	(7,960,950)
5.3%	4.2%	5.6%	5.4%	5.4%	5.2%



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

	<b>Fiscal Year</b>			
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
<b>Communications Authority</b>				
<b>Revenues</b>				
Intergovernmental	3,907,211	3,920,047	4,276,102	13,364
Interest on investments	100,509	97,057	79,874	34,755
Sale of assets	-	-	46	2,351
Miscellaneous	6,025	7,416	9,164	56,447
Total Communications Authority revenues	<u>4,013,745</u>	<u>4,024,520</u>	<u>4,365,186</u>	<u>106,917</u>
<b>Expenditures</b>				
Public safety	4,267,242	4,065,376	4,159,584	4,310,722
Capital outlay	-	-	-	18,500
Total Communications Authority expenditures	<u>4,267,242</u>	<u>4,065,376</u>	<u>4,159,584</u>	<u>4,329,222</u>
Excess of revenues over (under) expenditures	(253,497)	(40,856)	205,602	(4,222,305)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - Communications Authority	<u>(253,497)</u>	<u>(40,856)</u>	<u>205,602</u>	<u>(4,222,305)</u>
<b>San Juan Water Commission</b>				
<b>Revenues</b>				
Intergovernmental	3,809,953	2,627,340	1,107,605	1,254,760
Interest on investments	1,696	3,039	1,588	930
Fees	-	-	5,356	6,821
Sale of assets	-	-	-	210
Miscellaneous	5,292	653,510	800	1,497
Total San Juan Water Commission revenues	<u>3,816,941</u>	<u>3,283,889</u>	<u>1,115,349</u>	<u>1,264,218</u>
<b>Expenditures</b>				
Environmental	1,040,989	1,160,511	1,097,394	1,282,934
Capital outlay	2,981,518	1,989,275	17,435	37,910
Total San Juan Water Commission expenditures	<u>4,022,507</u>	<u>3,149,786</u>	<u>1,114,829</u>	<u>1,320,844</u>
Excess of revenues over (under) expenditures	(205,566)	134,103	520	(56,626)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - San Juan Water Commission	<u>(205,566)</u>	<u>134,103</u>	<u>520</u>	<u>(56,626)</u>

SCHEDULE 6-A

Fiscal Year					
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
2,015,611	6,801,006	3,909,923	3,979,940	4,121,162	3,961,362
8,067	6,643	6,450	6,039	7,542	12,659
-	-	-	-	-	-
20,909	9,068	16,649	17,023	17,788	17,003
2,044,587	6,816,717	3,933,022	4,003,002	4,146,492	3,991,024
4,313,603	4,576,463	3,889,639	3,996,183	3,925,590	3,930,496
-	1,738,118	439,458	35,933	361,745	38,667
4,313,603	6,314,581	4,329,097	4,032,116	4,287,335	3,969,163
(2,269,016)	502,136	(396,075)	(29,114)	(140,843)	21,861
-	5,885	-	-	-	-
-	(5,885)	-	-	-	-
-	-	-	-	-	-
(2,269,016)	502,136	(396,075)	(29,114)	(140,843)	21,861
1,472,713	1,583,510	1,962,000	1,560,104	1,005,220	1,063,163
847	880	1,035	2,810	4,096	7,788
7,149	8,461	7,052	10,201	24,993	33,965
-	2,121	-	-	2,142	-
652	3,304	187	873	-	-
1,481,361	1,598,276	1,970,274	1,573,988	1,036,451	1,104,916
1,545,691	1,763,420	1,855,014	1,033,072	973,993	1,067,333
2,817	22,880	15,810	8,541	60,012	33,474
1,548,508	1,786,300	1,870,824	1,041,613	1,034,005	1,100,807
(67,147)	(188,024)	99,450	532,375	2,446	4,109
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(67,147)	(188,024)	99,450	532,375	2,446	4,109

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**ROAD TO SHIPROCK PINNACLE**



*photo by W. Dean Howard Photography*



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

**SCHEDULE 7**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2017	25,035,339	36,878,593	1,244,495	1,557,524	4,977,124	-	69,693,075
2018	25,032,259	32,196,169	1,139,354	1,298,212	5,324,074	-	64,990,068
2019	25,497,799	30,951,880	1,127,733	1,462,145	5,885,665	-	64,925,222
Percent Change 2010-2019	18.94%	-6.82%	-33.96%	7.14%	-43.84%	-100.00%	-4.85%

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

<b>Fiscal Year Ending 6/30</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Agriculture	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608
Mining	670,583,833	709,915,568	770,831,506	684,935,139
Construction	386,053,620	376,375,762	368,031,790	374,086,932
Manufacturing	135,410,017	171,293,110	215,406,287	201,220,614
Trans, Comm., Util.	234,468,806	265,361,655	243,291,675	237,666,945
Wholesale Trade	208,918,048	226,922,324	232,759,934	238,589,551
Retail Trade	783,921,637	791,239,888	788,255,616	763,368,658
Finance, Insurance & Real Estate	67,834,906	60,342,931	55,908,709	60,915,218
Services	757,967,647	847,977,104	897,450,509	870,803,442
Government	21,160,334	21,763,003	45,935,607	47,602,295
<b>Total (1)</b>	<b>\$ 3,269,316,092</b>	<b>\$ 3,473,947,054</b>	<b>\$ 3,620,755,630</b>	<b>\$ 3,481,937,402</b>
County Direct Tax Rate as of 6/30	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.

(2) FY18 totals updated due to incomplete data not available at the time of submission

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

**SCHEDULE 8**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018 (2)</b>	<b>2019</b>
\$	3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840	\$ 1,988,114	\$ 2,605,789
	548,061,236	490,471,982	157,815,027	139,822,637	182,439,695	175,999,612
	313,517,746	513,392,407	632,048,829	457,728,403	490,996,752	266,792,326
	171,098,147	205,093,482	162,237,624	126,458,836	137,914,970	136,170,347
	215,832,692	287,686,618	325,037,360	347,040,522	339,694,539	328,544,015
	200,135,660	251,169,827	170,540,255	126,114,095	150,739,935	144,941,572
	657,150,287	895,930,220	745,552,166	669,182,655	773,800,901	781,606,023
	50,140,822	79,242,539	70,328,964	57,150,904	69,601,019	77,647,159
	760,692,028	1,256,087,174	1,070,380,363	778,417,676	930,638,772	940,112,026
	58,146,780	118,450,207	98,624,779	65,223,757	72,749,035	84,212,536
<b>\$</b>	<b>2,978,714,999</b>	<b>\$ 4,101,534,737</b>	<b>\$ 3,434,679,779</b>	<b>\$ 2,770,093,325</b>	<b>\$ 3,150,563,732</b>	<b>\$ 2,938,631,405</b>
	1.2500%	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%

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**LIONS WILDERNESS PARK**



*photo by W. Dean Howard Photography*



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

**SCHEDULE 9**

**SAN JUAN COUNTY (SJC)**

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
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%
2017	5.1250%	1.0625%	0.3750%	6.5625%
2018	5.1250%	1.0625%	0.3750%	6.5625%
2019	5.1250%	1.0625%	0.3750%	6.5625%

**CITY OF FARMINGTON (COF)**

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
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%
2017	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2018	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

**CITY OF AZTEC (COA)**

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
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%
2017	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2018	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

**CITY OF BLOOMFIELD (COB)**

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
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%
2017	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2018	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2019	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%

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

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
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%
2017	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2018	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2019	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

**TOWN OF KIRTLAND (TOK)\*\*\***

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2017	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2018	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2019	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%

**VALLEY WATER & SANITATION DISTRICT (TOWN OF KIRTLAND)\*\*\***

Fiscal Year	State GRT	V/W TOK Share of State GRT	V/W TOK Direct Rate	San Juan County	Total V/W TOK GRT
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2017	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2018	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2019	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%

\* 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 2019		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	264	0.35%	\$ 2,605,789	0.09%
Mining	1,420	1.86%	175,999,612	5.99%
Construction	6,333	8.27%	266,792,326	9.08%
Manufacturing	3,967	5.18%	136,170,347	4.63%
Trans, Comm., Util.	6,611	8.63%	328,544,015	11.18%
Wholesale Trade	5,397	7.05%	144,941,572	4.93%
Retail Trade	15,779	20.61%	781,606,023	26.60%
Finance, Insurance & Real Estate	3,936	5.14%	77,647,159	2.64%
Services	32,740	42.76%	940,112,026	31.99%
Government	117	0.15%	84,212,536	2.87%
<b>Total (1)</b>	<b>76,564</b>	<b>100.00%</b>	<b>\$ 2,938,631,405</b>	<b>100.00%</b>

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

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

SCHEDULE 10

Fiscal Year 2010			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
182	0.28%	\$ 2,997,244	0.09%
1,734	2.71%	670,583,833	20.52%
7,161	11.19%	386,053,620	11.81%
2,526	3.95%	135,410,017	4.14%
4,374	6.84%	234,468,806	7.17%
4,167	6.51%	208,918,048	6.39%
13,465	21.04%	783,921,637	23.98%
3,030	4.74%	67,834,906	2.07%
27,326	42.71%	757,967,647	23.18%
21	0.03%	21,160,334	0.65%
63,986	100.00%	<u>\$ 3,269,316,092</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
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
2017	1,503,122,233	1,924,928,853	110,703,969	**	2,006,808
2018	1,533,485,335	2,003,428,848	108,437,576	**	1,675,392
2019	1,542,141,280	1,990,648,176	85,135,266	**	1,545,738
				<b>Taxable Assessed</b>	
				<b>Value as a</b>	
				<b>Percentage of</b>	
				<b>Actual Value</b>	
Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Percentage of Actual Value	
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%	
2017	6.529	8.500	10,912,865,090	33.3%	
2018	6.545	8.500	10,631,761,823	33.3%	
2019	6.700	8.500	10,915,340,048	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 2017.

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

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

SCHEDULE 11

<b>Oil &amp; Gas</b>				<b>Total Taxable</b>
<b>Production</b>	<b>Equipment</b>	<b>Less: Tax- Exempt Property</b>	<b>Adjustment For Protested Taxes</b>	<b>Assessed Value (1)</b>
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
418,398,768	83,657,942	422,186,450	13,351,952	3,633,984,075
350,503,791	71,659,291	428,361,202	(100,452,344)	3,540,376,687
458,556,436	106,741,785	440,536,288	(109,424,157)	3,634,808,236

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

<u>Fiscal Year</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Direct Rate</u></b>				
<b>San Juan County</b>				
Operating Millage	6.312	6.425	6.267	6.326
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.312	6.425	6.267	6.326
<b><u>Overlapping Rates</u></b>				
<b>City of Bloomfield</b>				
Operating Millage	4.938	5.017	4.881	4.906
Debt Service Millage	2.137	2.180	2.254	2.099
Total City Millage	7.075	7.197	7.135	7.005
<b>City of Aztec</b>				
Operating Millage	4.570	4.663	4.555	4.587
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.570	4.663	4.555	4.587
<b>City of Farmington</b>				
Operating Millage	1.438	1.457	1.419	1.431
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.438	1.457	1.419	1.431
<b>Town of Kirtland*</b>				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
<b>Aztec Schools</b>				
Operating Millage	2.133	2.185	2.131	2.149
Debt Service Millage	5.497	4.640	4.567	6.517
Total School Millage	7.630	6.825	6.698	8.666
<b>Bloomfield Schools</b>				
Operating Millage	2.149	2.192	2.135	2.155
Debt Service Millage	5.794	5.386	6.246	6.752
Total School Millage	7.943	7.578	8.381	8.907
<b>Farmington Schools</b>				
Operating Millage	4.706	4.608	4.644	4.552
Debt Service Millage	4.938	5.065	4.976	5.199
Total School Millage	9.644	9.673	9.620	9.751
<b>Consolidated Schools</b>				
Operating Millage	2.244	2.304	2.245	2.258
Debt Service Millage	6.773	6.840	6.837	6.828
Total School Millage	9.017	9.144	9.082	9.086
<b>San Juan College</b>				
Operating Millage	3.156	3.212	3.133	3.162
Debt Service Millage	0.600	0.600	0.600	0.420
Total School Millage	3.756	3.812	3.733	3.582
<b>State of New Mexico</b>				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.150	1.530	1.362	1.360
Total School Millage	1.150	1.530	1.362	1.360

**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.

\* Kirtland became a municipality effective July 1, 2015

SCHEDULE 12

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
6.310	6.231	6.231	6.529	6.545	6.700
0.000	0.000	0.000	0.000	0.000	0.000
6.310	6.231	6.231	6.529	6.545	6.700
4.882	4.804	4.762	4.713	4.727	4.841
2.094	1.191	0.971	0.872	0.900	0.807
6.976	5.995	5.733	5.585	5.627	5.648
4.571	4.481	4.444	4.385	4.391	4.475
0.000	0.000	0.000	0.000	0.000	0.000
4.571	4.481	4.444	4.385	4.391	4.475
1.426	1.407	1.410	1.392	1.394	1.425
0.000	0.000	0.000	0.000	0.000	0.000
1.426	1.407	1.410	1.392	1.394	1.425
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.149	2.122	2.107	2.082	2.085	2.132
8.448	6.676	8.393	10.764	10.227	10.192
10.597	8.798	10.500	12.846	12.312	12.324
2.298	2.274	2.261	2.243	2.255	2.301
9.005	7.337	8.367	8.999	8.950	9.790
11.303	9.611	10.628	11.242	11.205	12.091
3.986	2.290	2.297	2.270	2.276	2.327
5.760	7.431	7.439	7.421	7.447	7.446
9.746	9.721	9.736	9.691	9.723	9.773
2.332	2.309	2.312	2.500	2.487	2.500
6.818	6.818	6.818	6.821	6.823	6.816
9.150	9.127	9.130	9.321	9.310	9.316
3.154	3.114	3.114	3.263	3.314	3.392
0.600	0.600	0.600	0.600	0.600	0.600
3.754	3.714	3.714	3.863	3.914	3.992
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
1.360	1.360	1.360	1.360	1.360	1.360

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

<u>Fiscal Year</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Direct Rate</u></b>				
<b>San Juan County</b>				
Operating Millage	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500
<b><u>Overlapping Rates</u></b>				
<b>City of Bloomfield</b>				
Operating Millage	5.496	5.993	6.527	6.865
Debt Service Millage	2.137	2.180	2.254	2.099
Total City Millage	7.633	8.173	8.781	8.964
<b>City of Aztec</b>				
Operating Millage	5.873	5.817	5.941	6.509
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	5.873	5.817	5.941	6.509
<b>City of Farmington</b>				
Operating Millage	1.908	1.950	2.128	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.908	1.950	2.128	2.225
<b>Town of Kirtland*</b>				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
<b>Aztec Schools</b>				
Operating Millage	2.500	2.495	2.500	2.500
Debt Service Millage	5.497	4.640	4.567	6.517
Total School Millage	7.997	7.135	7.067	9.017
<b>Bloomfield Schools</b>				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.794	5.386	6.246	6.752
Total School Millage	8.294	7.886	8.746	9.252
<b>Farmington Schools</b>				
Operating Millage	4.977	4.856	4.947	4.725
Debt Service Millage	4.938	5.065	4.976	5.199
Total School Millage	9.915	9.921	9.923	9.924
<b>Consolidated Schools</b>				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.773	6.840	6.837	6.828
Total School Millage	9.273	9.340	9.337	9.328
<b>San Juan College</b>				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.420
Total School Millage	5.100	5.100	5.100	4.920
<b>State of New Mexico</b>				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.150	1.530	1.362	1.360
Total School Millage	1.150	1.530	1.362	1.360

**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.

\* Kirtland became a municipality effective July 1, 2015

SCHEDULE 13

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
8.500	8.500	8.500	8.500	8.500	8.500
6.984	7.000	6.928	6.622	7.000	7.000
2.094	1.191	0.971	0.872	0.900	0.807
9.078	8.191	7.899	7.494	7.900	7.807
6.873	6.873	6.868	6.873	6.873	6.873
0.000	0.000	0.000	0.000	0.000	0.000
6.873	6.873	6.868	6.873	6.873	6.873
2.225	2.225	2.225	2.209	2.218	2.225
0.000	0.000	0.000	0.000	0.000	0.000
2.225	2.225	2.225	2.209	2.218	2.225
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.500	2.500	2.500	2.500	2.500	2.500
8.448	6.676	8.393	10.764	10.227	10.192
10.948	9.176	10.893	13.264	12.727	12.692
2.500	2.500	2.500	2.500	2.500	2.500
9.005	7.337	8.367	8.999	8.950	9.790
11.505	9.837	10.867	11.499	11.450	12.290
4.166	2.500	2.500	2.500	2.500	2.500
5.760	7.431	7.439	7.421	7.447	7.446
9.926	9.931	9.939	9.921	9.947	9.946
2.500	2.500	2.500	2.500	2.500	2.500
6.818	6.818	6.818	6.821	6.823	6.816
9.318	9.318	9.318	9.321	9.323	9.316
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
5.100	5.100	5.100	5.100	5.100	5.100
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
1.360	1.360	1.360	1.360	1.360	1.360



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

**SCHEDULE 14**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$372,704,674	1	10.3%	\$251,185,618	4	5.2%
Public Service Co. of New Mexico	\$215,059,253	2	5.9%	\$462,165,417	1	9.6%
Harvest Four Corners llc	\$73,793,269	3				
Enterprise Field Service LLC	\$64,633,910	4	1.8%	\$212,261,437	6	4.4%
El Paso Natural Gas Co	\$34,567,989	5	1.0%	\$125,609,489	9	2.6%
Salt River Project AG IMP and Power Dist	\$32,341,968	6	0.9%			
Farmington, City of	\$31,042,309	7	0.9%			
Hilcorp San Juan LP	\$28,725,219	8	0.8%			
Mid-America Pipeline Co LLC	\$25,947,172	9	0.7%			
Cortez Pipeline Co.	\$19,823,022	10	0.5%			
BHP World Mineral				\$290,800,296	2	6.1%
San Juan Coal				\$263,483,149	3	5.5%
Tucson Electric Power				\$162,992,291	7	3.4%
Southern California Edison				\$155,080,817	8	3.2%
Williams Field Services				\$219,785,459	5	4.6%
Transwestern Pipeline Co				\$114,568,678	10	2.4%
<b>Totals</b>	<b>\$898,638,785</b>		<b>22.8%</b>	<b>\$ 2,257,932,651</b>		<b>47.0%</b>

Source: San Juan County Assessor's Office

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

**SCHEDULE 15**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2010	62,560,289	1,821,811	64,382,100	61,868,631	98.89%	2,507,887	64,376,518	99.99%
2011	66,583,480	1,160,163	67,743,643	64,766,432	97.27%	2,964,923	67,731,355	99.98%
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,031,031	68,928,230	99.99%
2013	69,282,296	1,136,074	70,418,370	68,049,597	98.22%	2,358,652	70,408,249	99.99%
2014	71,655,257	1,719,774	73,375,031	70,753,818	98.74%	2,597,048	73,350,866	99.97%
2015	68,749,770	2,172,147	70,921,917	68,545,196	99.70%	2,319,558	70,864,754	99.92%
2016	73,993,688	1,531,722	75,525,409	72,269,305	97.67%	2,944,900	75,214,205	99.59%
2017	79,091,914	(248,701)	78,843,213	76,104,786	96.22%	2,349,010	78,453,796	99.51%
2018	78,294,097	1,762,903	80,056,999	77,869,742	99.46%	1,175,199	79,044,941	98.74%
2019	79,278,051	2,273,525	81,551,576	78,256,697	98.71%	(0)	78,256,697	95.96%

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

**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			
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	1.314%	496
2016	-	55,513,234	-	55,513,234	1.192%	453
2017	-	52,086,629	-	52,086,629	-	(2) 406
2018	-	48,456,624	-	48,456,624	-	(2) - (2)
2019	-	45,347,919	-	45,347,919	-	(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, 2019**

**SCHEDULE 17**

<b>Governmental Unit</b>	<b>General Obligation Long-Term Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>School Districts</b>			
Central Consolidated Schools	34,505,000	100.00%	34,505,000
Aztec School District	27,500,000	100.00%	27,500,000
Farmington School District	78,415,000	100.00%	78,415,000
Bloomfield School District	34,920,000	100.00%	34,920,000
<b>San Juan College</b>	9,560,000	100.00%	9,560,000
<b>Cities</b>			
City of Bloomfield	265,000	100.00%	265,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
<b>State of New Mexico</b>	490,910,000	6.56%	<u>32,203,696</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			217,368,696
San Juan County direct debt			<u>45,347,919</u>
Total direct and overlapping debt			262,716,615

**Notes:** This total represents all general obligation debt outstanding within the County as of June 30, 2019. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

<b>Fiscal Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Assessed Value of Property	\$ 3,748,757,651	\$ 3,989,615,349	\$ 4,063,851,736	\$ 3,653,470,195
Debt Limit, 4% of Assessed Value	149,950,306	159,584,614	162,554,069	146,138,808
Total net debt applicable to limit	-	-	-	-
Legal debt margin	149,950,306	159,584,614	162,554,069	146,138,808
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

**SCHEDULE 18**

<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
\$ 3,699,760,378	\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687	\$ 3,634,808,236	\$ 3,814,098,088
147,990,415	158,860,819	145,359,363	141,615,067	145,392,329	152,563,924
-	-	-	-	-	-
147,990,415	158,860,819	145,359,363	141,615,067	145,392,329	152,563,924
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year			
	2010	2011	2012	2013
Gross Receipts Tax Revenue Bonds - Hospital Expansion				
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 4,410,454	\$ 4,473,337	\$ 4,890,598	\$ 4,689,137
Debt Service				
Principal	\$ 2,000,000	\$ 2,060,000	\$ 2,125,000	\$ 2,200,000
Interest	\$ 596,425	\$ 492,225	\$ 356,675	\$ 163,300
Coverage	1.70	1.75	1.97	1.98
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities (4)				
Administration/Sheriff Buildings				
D.A.'s Office/Crime Investigative Facility				
NMFA Loan 2731-PP				
NMFA Loan 3669-PP				
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1% and Hold Harmless	\$ 8,838,264	\$ 8,953,848	\$ 9,791,430	\$ 9,384,452
Debt Service				
Principal	\$ 3,090,000	\$ 3,210,000	\$ 3,235,000	\$ 2,615,000
Interest	\$ 2,097,679	\$ 1,983,391	\$ 1,830,061	\$ 1,822,209
Reserve Fund	\$ -	\$ -	\$ -	\$ 297,500
Coverage	1.70	1.72	1.93	1.98
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant				
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area (1)	\$ 1,600,318	\$ -	\$ -	\$ -
Debt Service				
Principal	\$ 90,000	\$ -	\$ -	\$ -
Interest	\$ 4,860	\$ -	\$ -	\$ -
Coverage	16.87	-	-	-
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects				
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,707,702	\$ 1,756,470	\$ 1,877,940	\$ -
Debt Service				
Principal	\$ 620,000	\$ 640,000	\$ 305,000	\$ -
Interest	\$ 550,500	\$ 527,545	\$ 366,858	\$ -
Coverage	1.46	1.50	2.80	-

**Notes:**

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

*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.

(4) NMFA Loan 3669-PP was used for an advance refunding of the Series 2008 GRT Revenue Bond Series.

SCHEDULE 19

Fiscal Year						
2014	2015	2016	2017	2018	2019	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,138,804	\$ 12,000,790	\$ 17,066,434	\$ 14,741,537	\$ 15,927,052	\$ 14,492,220	
\$ 2,715,000	\$ 2,785,000	\$ 3,050,000	\$ 3,415,000	\$ 3,190,000	\$ 3,300,000	
\$ 1,742,481	\$ 1,222,202	\$ 2,570,269	\$ 1,998,707	\$ 2,075,318	\$ 1,971,741	
\$ 297,500	\$ 272,708	\$ -	\$ -	\$ -	\$ -	
1.92	2.80	3.04	2.72	3.02	2.75	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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**LIGHTNING OVER THE BLUFFS**



*photo by W. Dean Howard Photography*



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

**SCHEDULE 20**

<b>Year</b>	<b>Population</b>	<b>Personal Income (1)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
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	125,133	4,485,478,000	37,777	35.5 (3)	24,437	7.7%
2016	122,537	4,657,263,759	38,007	34.8 (3)	24,279	9.1%
2017	128,221	- (2)	- (2)	35.6 (3)	23,981	7.2%
2018	- (2)	- (2)	- (2)	- (2)	23,772	5.8%
2019	- (2)	- (2)	- (2)	- (2)	23,710	6.3%

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

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

(2) Information not available.

(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.

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

<b>Employer</b>	<b>Product/Service</b>	<b>2018*</b>		
		<b>Number of Employees*</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
San Juan Regional Medical Center	Health Care	1,930	1	3.66%
Farmington Public Schools	Education	1,914	2	3.63%
Central Consolidated Public Schools	Education	1,200	3	2.28%
City of Farmington	Government	1,100	4	2.09%
San Juan College	Higher Education	900	5	1.71%
San Juan County	Government	770	6	1.46%
Basin Health Companies	Home Health	756	7	1.43%
Wal-Mart (E. Main & W. Main)	Retail	655	8	1.24%
Bloomfield Schools	Education	453	9	0.86%
Raytheon Dine Facility	Defense/Technology	450	10	0.85%
Aztec Well Service	Oil & Gas	-	-	0.00%
Aztec Schools	Education	-	-	0.00%
Conoco Phillips	Oil & Gas	-	-	0.00%
BHP Billiton	Mining/Coal	-	-	0.00%
Arizona Public Service	Power Plant	-	-	0.00%
Key Energy	Oil & Gas	-	-	0.00%
Totals		<u>10,128</u>		<u>19.21%</u>

Total Employment San Juan County

52,684

\* 2019 Employer data was not available at the time of submission.

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

SCHEDULE 21

2010		
Number of Employees	Rank	Percentage of Total County Employment
1,500	1	2.95%
768	4	1.51%
1,050	2	2.06%
707	5	1.39%
484	10	0.95%
705	6	1.39%
		0.00%
		0.00%
495	9	0.97%
		0.00%
-		0.00%
		0.00%
644	7	1.27%
1,034	3	2.03%
580	8	1.14%
		0.00%
<u>7,967</u>		<u>15.66%</u>
		50,891

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**NAPI AREA AND SOUTH OF BLOOMFIELD**



*photo by W. Dean Howard Photography*



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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government</b>										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	29	27	26
County Clerk	8	8	7	7	7	8	8	8	8	8
Bureau of Elections	6	6	5	5	5	4	4	4	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	6	7	6
Finance	14	14	15	15	15	15	15	15	15	15
Central Purchasing	11	8	8	8	8	8	8	8	5	5
Human Resources	7	7	7	7	7	7	7	7	7	8
Information Systems	10	9	10	10	10	8	8	9	8	9
Geographic Info Systems	3	3	3	3	3	3	3	2	1	1
Legal	7	7	7	7	7	7	7	7	5	4
County Executive Office	12	11	10	10	10	10	10	10	9	8
Risk Management	2	2	2	2	2	2	2	2	2	2
<b>Intern</b>										
Intern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
<b>Public Safety</b>										
Corrections										
Detention Center	145	146	146	146	146	146	146	147	146	147
Sheriff Department	129	129	130	131	131	131	131	131	130	131
Criminal Justice Training Auth	0	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	13	13	13	11	10
Emergency Management	6	6	6	6	6	6	6	6	6	5
Fire Operations	14	14	14	14	14	14	15	15	14	14
Compliance	9	9	9	9	9	9	9	9	9	7
DWI Treatment Facility	32	32	32	32	34	34	34	33	32	25
AXIS/NEXUS	12	12	12	12	12	12	12	13	14	11
Juvenile Services	50	50	50	50	50	50	50	49	46	45
Communications Authority	48	48	48	48	48	48	48	48	48	48
<b>Public Works</b>										
Road	63	62	62	62	61	61	61	61	58	58
<b>Health and Welfare</b>										
Health Care Assistance	2	2	2	2	2	1	1	1	1	1
Housing Authority	3	3	3	3	3	3	3	3	2	2
<b>Culture and Recreation</b>										
Parks & Facilities	62	62	62	62	62	62	62	62	58	57
Golf Course	12	12	12	11	11	11	11	10	10	10
<b>Environmental</b>										
Solid Waste	30	31	31	31	31	31	30	30	28	28
San Juan Water Commission	5	5	5	5	5	6	6	6	6	6
<b>Total</b>	<b>758</b>	<b>756</b>	<b>756</b>	<b>756</b>	<b>757</b>	<b>755</b>	<b>755</b>	<b>752</b>	<b>724</b>	<b>712</b>

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			
	2010	2011	2012	2013
<b>General Government</b>				
Assessor's				
Property transfers (7)	4,368	4,953	4,676	4,840
Approximate number of reappraisals (1)	14,726	58,834	58,756	56,511
County Clerk				
Number of documents recorded	16,347	16,469	15,544	18,002
Number of marriage licenses issued	714	769	764	696
Bureau of Elections				
Number of registered voters	63,789	67,189	70,195	73,212
Probate Judge				
Number of probates filed	92	88	123	107
County Treasurer				
Number of property tax bills processed	56,371	56,851	57,050	57,046
Number of 2nd half notice reminders processed	19,980	19,932	19,759	20,067
Number of accounts payable checks processed	419	411	418	429
Number of Manufactured Home moving permits issued	713	883	717	602
Number of Mobile Home tax releases processed (15)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,744	3,854	3,990	4,707
Finance				
Number of accounts payable checks processed	10,839	10,793	10,733	10,400
Number of payroll checks processed	5,550	5,768	5,003	5,045
Number of direct deposits processed	14,832	15,820	15,512	15,763
Central Purchasing				
Number of purchase orders processed	2,088	2,989	2,832	2,189
Number of bids processed	34	35	32	29
Human Resources				
Number of applicants processed	3,346	3,174	2,582	2,150
Turnover rate	11.49%	16.67%	15.95%	15.67%
Information Technology				
Number of servers maintained	64	55	35	35
Number of pc's maintained	875	822	775	775
Number of phones maintained (18)	587	596	598	598
Number of routers maintained	10	11	12	12
Number of switches maintained	46	47	48	48
Number of access points (16)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	30	36	15	13
Southern Map	6	11	8	8
GIS Map Book	61	34	40	60
Special Map Requests	391	252	437	330
Data - CD or Email Shape Files	31	51	35	38
Fire "Region" Books	10	12	0	1
EMS Map Books	2	23	4	0
Legal				
Number of civil cases filed	12	12	10	10
Number of civil cases closed	7	7	8	6
Number of civil cases pending	6	11	10	8
Number of tort claim notices received (17)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,026,775	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961
Dollar amount of work comp premiums (10)	\$ 668,439	\$ 701,861	\$ 736,954	\$ 792,226
<b>Public Safety</b>				
Corrections/Adult Detention				
Number of prisoners in custody	684	662	609	686
Number of beds	1,044	1,057	1,057	1,091
Per diem rate	\$ 63.23	\$ 63.23	\$ 63.32	\$ 67.79
Inmate worker (trustees) hours worked (2)	21,582	7,590	11,761	10,866
Criminal Justice (5)				
Basic Police Academy Course	N/A	2	2	2
Advanced Training Course	N/A	5	11	21
Defensive Driving Course	N/A	12	6	10
Alive @ 25 Driving Course (14)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (6)	N/A	N/A	12,500	12,184
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	2,081	1,863	926	978
Individuals treated - DWI Treatment Facility	523	405	540	455
Individuals Treated - Jail based Methamphetamine Treatment	62	51	58	76
Sheriff Department				
Arrests - Adult	3,245	3,417	3,623	3,504
Arrests - Juvenile	280	303	237	212
Citations	12,601	15,430	19,626	14,558
Calls for service	52,970	55,426	56,341	51,895
Community Development				
Number of building permits issued	1,392	1,151	1,359	1,263
Number of building inspections	2,346	2,633	3,392	3,031
Number of exemptions	43	47	48	59
Number of replats	2	1	2	25

SCHEDULE 23

Fiscal Year						
2014	2015	2016	2017	2018	2019	
4,589	6,145	4,895	4,588	4,904	4,560	
58,865	58,829	59,003	58,909	58,745	58,930	
15,195	10,770	15,408	15,608	14,615	13,149	
764	449	544	623	543	535	
74,225	66,770	69,500	69,667	72,642	72,793	
125	116	160	166	145	161	
56,976	57,064	57,057	57,081	57,501	57,003	
19,839	32,478	32,645	21,478	20,067	19,634	
470	507	449	376	381	270	
655	526	187	249	256	197	
N/A	N/A	518	1,119	1,155	813	
3,846	4,629	5,110	9,559	9,812	11,578	
9,746	9,637	9,481	8,765	8,406	8,059	
1,193	829	897	700	15	40	
16,826	18,993	20,841	20,679	18,518	20,467	
2,038	2,142	2,131	2,413	2,164	2,249	
21	17	28	20	27	18	
2,224	2,460	3,112	3,322	2,512	1,696	
17.00%	19.00%	20.98%	24.04%	23.83%	27.12%	
35	60	52	52	67	67	
775	500	600	600	498	403	
598	634	579	586	672	676	
12	12	12	9	9	0	
48	49	47	30	55	65	
N/A	N/A	N/A	40	63	63	
9	4	15	22	30	45	
6	1	6	15	21	30	
27	2	80	53	40	30	
449	142	244	244	226	264	
40	15	5	40	25	55	
3	0	0	0	0	0	
0	0	0	0	0	0	
9	10	4	8	5	4	
6	4	6	4	4	5	
11	13	8	7	7	6	
				15	8	
\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	\$ 1,700,365	\$ 1,699,938	
\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779	\$ 735,978	\$ 645,920	
725	721	657	587	578	599	
1,091	1,091	1,091	1,091	1,091	1,091	
\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62	\$ 82.29	\$ 82.29	
12,256	12,256	12,256	10,405	7,885	7,516	
2	3	3	2	2	2	
19	30	18	14	13	12	
12	12	10	10	11	12	
N/A	N/A	12	12	12	12	
11,744	14,365	9,398	6,672	4,813	4,580	
999	1,365	1,945	1,069	1,001	1,183	
462	517	495	404	267	309	
73	79	68	53	63	74	
2,810	2,235	2,191	2,603	3,007	3,072	
219	259	207	34	48	34	
13,787	9,651	9,023	10,161	9,444	9,912	
49,156	47,608	47,203	53,682	55,851	54,743	
1,948	1,778	1,472	1,142	1,116	995	
3,575	3,186	2,561	2,869	2,556	3,626	
56	68	67	53	58	48	
10	14	13	10	3	9	



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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
Number of subdivisions	1	0	2	0
Number of summary subdivisions	3	5	4	12
Number of new addresses issued (3)	339	258	227	190
Number of address changes (9)	N/A	N/A	N/A	111
Number of new roads (9)	N/A	N/A	N/A	22
Number of addresses updated (11)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (3)	58	81	101	80
Number of cleanup yards to landfill (3)	7,050	11,806	17,220	15,445
<b>Public Safety (continued)</b>				
Emergency Management				
Number of radio towers owned by San Juan County	15	16	16	16
Number of radio towers used by SJC (maintained radio system within)	23	24	24	24
Floodplain Management (19)				
Number of floodplain permits issued	N/A	N/A	N/A	N/A
Number of manufactured home permits issued	N/A	N/A	N/A	N/A
Fire Operations				
Fire districts	14	14	14	14
Fire stations (8)	23	23	24	24
Volunteer firefighters	340	260	251	262
Number of calls responded to	7,413	7,152	8,021	9,417
Juvenile Services				
Juveniles housed in facility				
Secure Detention	555	576	562	559
Emergency Crisis Shelter	267	298	226	218
Residential Treatment Center	53	57	59	62
CYFD Long Term	30	28	37	39
Number of beds				
Secure Detention	46	46	46	46
Emergency Crisis Shelter	16	16	16	16
Residential Treatment Center	16	16	16	16
Per diem rate Secure Detention	\$ 185	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	\$ 231	\$ 231	\$ 231	\$ 231
<b>Public Works</b>				
Road				
County maintained roads (miles)	755.40	755.40	755.49	756.42
Bridges (length in feet)	2,988	2,988	2,988	2,988
Number of bridges	19	19	19	19
<b>Health and Welfare</b>				
Health Care Assistance				
Number of claims processed	4,258	3,984	6,939	8,715
Dollar amount of claims	\$ 1,891,749	\$ 2,141,763	\$ 2,808,461	\$ 3,548,326
Sole Community Provider Report (SJRMC claims processed)	\$ 5,081,795	\$ 4,717,521	\$ 7,054,892	\$ 8,455,146
Contract Health Services (13)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	256	238	233	217
<b>Culture and Recreation</b>				
Parks & Facilities				
Number of events held	1,153	782	600	621
Number of buildings maintained countywide	101	101	101	102
Number of buildings maintained at McGee Park	23	23	22	22
County fair attendance (approximately)	92,000	88,000	90,400	92,200
Buildings owned, but not maintained by San Juan County	12	12	12	12
Riverview Golf Course (4)				
Number of Rounds Played	N/A	21,575	23,788	23,527
Average Revenue per Round Played	N/A	\$ 29	\$ 27	\$ 29
Average Revenue per Green Fee	N/A	\$ 9	\$ 12	\$ 12
Average Revenue in Food & Beverage	N/A	\$ 4	\$ 4	\$ 4
Average Revenue in Merchandise	N/A	\$ 5	\$ 4	\$ 4
<b>Environmental</b>				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (12)	271,647	306,088	279,202	277,611
<b>Discretely Presented Component Units</b>				
<b>Public Safety</b>				
Communications Authority				
Number of 911 calls answered	51,150	51,341	55,556	57,203
Total calls answered (including non-emergency lines)	312,361	379,110	379,189	303,741

Source: Information provided by individual San Juan County departments.

- (1) Years 2009 and 2011 were reappraisal years; all properties were reappraised. Year 2010 was a maintenance year. Beginning in 2012, reappraisals will be done on an annual basis.
- (2) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (3) Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.
- (4) Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.
- (5) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.
- (6) Data for advanced hours of instruction was added in FY12.
- (7) 2011 property transfers were reported as 2875, updated with corrected information from Department.
- (8) 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.
- (9) Data for number of address changes and number of new roads was added in FY13.

SCHEDULE 23

Fiscal Year						
2014	2015	2016	2017	2018	2019	
1	0	0	1	0	0	
5	3	3	2	2	1	
142	205	194	167	169	110	
95	43	63	49	33	43	
12	17	10	6	4	7	
N/A	443	339	312	342	348	
98	74	62	56	50	19	
13,670	8,075	4,005	7,400	7,215	1,801	
16	16	16	17	15	15	
24	24	24	25	25	25	
N/A	N/A	N/A	N/A	N/A	66	
N/A	N/A	N/A	N/A	N/A	109	
14	14	14	10	10	10	
24	24	24	22	23	24	
267	284	275	261	229	225	
10,765	9,349	9,923	9,254	7,137	7,128	
766	398	335	373	425	402	
354	191	127	182	190	88	
231	54	49	64	61	58	
42	16	10	18	16	17	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	
746.28	744.34	744.05	752.25	746.24	743.24	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
8,076	2,439	2,520	2,603	1,358	959	
\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421	\$ 768,124	\$ 520,500	
\$ 5,762,945	\$ 500,000	\$ -	\$ -	\$ -	\$ -	
N/A	\$ 84,530	\$ 147,569	\$ 478,288	\$ 419,607	\$ 446,484	
224	272	268	238	276	249	
631	659	544	526	529	660	
101	101	125	125	119	104	
22	22	22	20	21	21	
92,000	94,000	92,000	92,000	92,000	92,000	
10	10	13	15	13	12	
22,115	22,185	22,882	22,911	22,751	19,248	
\$ 28	\$ 29	\$ 26	\$ 26	\$ 26	\$ 29	
\$ 8	\$ 8	\$ 7	\$ 7	\$ 8	\$ 9	
\$ 4	\$ 5	\$ 4	\$ 4	\$ 3	\$ 4	
\$ 4	\$ 5	\$ 5	\$ 3	\$ 3	\$ 4	
12	12	12	12	12	12	
257,736	(18) 30,045	24,284	25,301	19,775	12,374	
60,135	79,114	63,004	59,466	71,807	56,418	
308,288	241,175	248,401	291,956	283,523	275,201	

- (10) Data for work comp premiums was added in FY13, prior FY information also included.
- (11) Data for number of address updated was added in FY15.
- (12) Data for refuse collected at regional landfill measured in tons beginning FY15.
- (13) Data for contract health services was added in FY15.
- (14) Data for Alive @ 25 classes was added in FY16.
- (15) Data for mobile home tax releases processed was added in FY16.
- (16) Data for Information Technology access points was added in FY17.
- (17) Data for Legal tort claim notices received was added in FY18.
- (18) Data for Information Technology Phones Maintained includes Desk/Smart Phone in FY18.
- (19) Data for Floodplain Management added in FY19.

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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
<b>General Government</b>				
Land and Works of Art	\$ 1,581,081	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	7,498,514	7,594,013	7,595,303	8,226,107
Improvements	1,115,705	1,115,882	1,133,350	1,133,350
Equipment	6,527,508	6,518,392	6,657,342	6,130,838
Total General Government	<u>16,722,808</u>	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>
<b>Public Safety</b>				
Land	2,210,398	2,264,398	2,328,432	2,328,432
Buildings	52,083,527	53,089,462	53,210,657	53,432,094
Improvements	10,009,920	10,091,364	10,337,270	10,337,270
Equipment	24,629,633	24,369,872	25,066,127	26,168,194
Total Public Safety	<u>88,933,478</u>	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>
<b>Public Works</b>				
Land	29,989	29,989	29,989	29,989
Buildings	936,848	936,848	936,848	936,848
Improvements	95,488	97,730	172,241	172,241
Equipment	7,577,713	7,741,199	8,239,691	8,346,227
Infrastructure	104,645,595	107,385,474	109,428,746	112,526,714
Total Public Works	<u>113,285,633</u>	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>
<b>Health and Welfare</b>				
Land	325,126	356,044	356,044	356,044
Buildings	42,882,634	45,006,590	45,870,376	44,923,550
Improvements	15,712,705	16,068,548	16,214,263	16,380,290
Equipment	5,618,270	5,613,616	6,024,732	5,782,896
Total Health and Welfare	<u>64,538,735</u>	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>
<b>Culture and Recreation</b>				
Land	3,618,440	3,618,440	3,618,440	3,618,440
Buildings	14,014,271	14,079,418	14,079,418	16,023,439
Improvements	12,557,526	12,557,526	12,587,023	12,422,488
Equipment	2,483,771	2,440,816	2,386,352	2,419,084
Total Culture and Recreation	<u>32,674,008</u>	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>
<b>Environmental</b>				
Land	237,233	237,233	237,233	237,233
Buildings	12,085	152,977	152,976	152,976
Improvements	1,133,121	1,138,511	1,148,511	1,175,769
Equipment	1,868,846	2,109,720	1,838,094	2,010,256
Total Environmental	<u>3,251,285</u>	<u>3,638,441</u>	<u>3,376,814</u>	<u>3,576,234</u>
<b>Work in Progress</b>	<u>14,228,605</u>	<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>
<b>Total Capital Assets Primary Government</b>	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>
<b>Discretely Presented Component Units</b>				
<b>Communications Authority (1)</b>				
Land	-	-	-	-
Buildings	1,360,987	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,707,952	1,716,082	1,716,082	1,683,043
Total Communications Authority	<u>3,247,634</u>	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>
<b>Work in Progress</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Capital Assets Comm. Authority</b>	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>
<b>San Juan Water Commission (2)</b>				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	89,276	89,276	96,251	121,026
<b>Total Capital Assets San Juan Water Com.</b>	<u>\$ 89,276</u>	<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>

- (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.

SCHEDULE 24

		Fiscal Year							
		2014	2015	2016	2017	2018	2019		
\$	1,568,445	\$	1,568,445	\$	1,568,445	\$	1,586,699	\$	1,585,736
	8,226,107		8,226,107		8,412,504		8,051,927		8,094,610
	1,310,645		1,365,718		1,365,718		2,492,924		2,411,941
	5,794,633		5,577,714		5,582,363		4,504,493		4,616,782
	<u>16,899,830</u>		<u>16,737,984</u>		<u>16,929,030</u>		<u>16,636,043</u>		<u>16,709,068</u>
	2,328,432		2,241,959		2,241,959		2,243,891		2,237,490
	72,980,006		72,835,702		72,835,702		74,434,013		74,867,263
	10,791,803		10,829,080		11,121,128		13,814,906		13,276,985
	27,716,792		29,400,779		29,310,884		33,464,817		34,210,685
	<u>113,817,033</u>		<u>115,307,520</u>		<u>115,509,673</u>		<u>123,957,627</u>		<u>124,592,422</u>
	29,989		29,989		29,989		267,222		244,122
	936,848		945,836		945,836		1,447,699		1,550,460
	172,241		172,241		172,241		1,387,260		1,192,290
	8,152,475		8,251,462		8,541,617		9,164,755		9,620,540
	113,330,071		112,326,948		115,325,454		116,082,325		114,826,059
	<u>122,621,624</u>		<u>121,726,476</u>		<u>125,015,137</u>		<u>128,511,606</u>		<u>127,431,151</u>
	356,044		328,373		418,216		418,216		382,465
	44,923,550		44,923,550		45,565,143		45,751,539		45,306,300
	16,427,568		16,597,164		16,592,722		23,065,089		22,776,890
	5,725,239		5,996,932		6,083,213		6,085,844		6,466,049
	<u>67,432,401</u>		<u>67,846,019</u>		<u>68,659,294</u>		<u>75,059,880</u>		<u>74,931,704</u>
	3,618,440		3,651,074		3,651,074		3,637,644		3,636,295
	16,011,837		16,011,837		16,011,837		15,985,722		16,045,466
	12,440,749		12,518,365		12,518,365		12,512,580		12,399,227
	2,319,150		2,333,639		2,625,405		2,739,274		3,004,262
	<u>34,390,176</u>		<u>34,514,915</u>		<u>34,806,681</u>		<u>35,138,236</u>		<u>35,085,250</u>
	237,233		237,233		237,233		-		-
	152,976		152,976		152,976		152,976		152,976
	1,175,769		1,224,969		1,224,969		-		-
	2,010,256		2,044,903		1,956,355		2,148,172		2,148,172
	<u>3,576,234</u>		<u>3,660,081</u>		<u>3,571,533</u>		<u>2,301,148</u>		<u>2,301,148</u>
	2,036,055		8,426,493		12,004,841		4,089,588		5,231,063
	<u>\$ 360,773,353</u>		<u>\$ 368,219,488</u>		<u>\$ 376,496,189</u>		<u>\$ 383,030,563</u>		<u>\$ 386,304,966</u>
	-		-		-		-		-
	1,360,987		1,360,987		1,360,987		1,360,987		1,488,184
	178,695		187,003		187,003		187,003		40,023
	1,628,161		1,530,357		1,597,565		3,756,154		3,118,861
	<u>3,167,843</u>		<u>3,078,347</u>		<u>3,145,555</u>		<u>5,230,032</u>		<u>4,647,068</u>
	-		1,690,833		2,048,544		-		-
	<u>\$ 3,167,843</u>		<u>\$ 4,769,180</u>		<u>\$ 5,194,099</u>		<u>\$ 5,230,032</u>		<u>\$ 5,304,144</u>
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	114,868		103,070		103,070		108,494		120,915
	<u>\$ 114,868</u>		<u>\$ 103,070</u>		<u>\$ 103,070</u>		<u>\$ 108,494</u>		<u>\$ 120,915</u>
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	114,868		103,070		103,070		108,494		120,915
	<u>\$ 114,868</u>		<u>\$ 103,070</u>		<u>\$ 103,070</u>		<u>\$ 108,494</u>		<u>\$ 120,915</u>

SAN JUAN COUNTY, NEW MEXICO  
 BANK ACCOUNTS  
 June 30, 2019

Description	6/30/19 Bank			Other Reconciling	
	Balance	O/S Deposits	O/S Checks	Items	Book Balance
Citizens					
Citizens - HUD	\$ 250,390	-	-	-	250,390
Tall Tree - Health Ins.	319,826	-	(320,312)	486	-
<b>Total Demand Deposits</b>	<b>570,216</b>	<b>-</b>	<b>(320,312)</b>	<b>486</b>	<b>250,390</b>
Citizens - Certificates of Deposit	4,000,000				4,000,000
<b>Citizens Bank total</b>	<b>4,570,216</b>	<b>-</b>	<b>(320,312)</b>	<b>486</b>	<b>4,250,390</b>
Vectra Bank					
Vectra - Certificates of Deposit	6,000,000				6,000,000
<b>Vectra Bank total</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>
Washington Federal					
Washington Federal	3,077,274				3,077,274
<b>Washington Federal Bank total</b>	<b>3,077,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,077,274</b>
Wells Fargo Bank					
Wells Fargo - Operating	5,390,264	11,969	(1,561,718)	(10,625)	3,829,890
SJC Payroll Account	353,300	-	(340,050)	(14,378)	(1,128)
Communications Authority Payroll Account	5,385	-	(18,801)	13,539	123
San Juan Water Commission Payroll Account	878	-	(878)	-	-
Criminal Justice Training Authority	164,640	-	(1,235)	-	163,405
Wells Fargo - Property Tax Account	999,433	28,013	(106,297)	(14,616)	906,533
Wells Fargo - Savings	20,981	-	-	-	20,981
Clerks Refund Account	807	-	(82)	181	906
<b>Wells Fargo Bank Total</b>	<b>6,935,688</b>	<b>39,982</b>	<b>(2,029,061)</b>	<b>(25,899)</b>	<b>4,920,710</b>
<b>Total all banks</b>	<b>\$ 20,583,178</b>	<b>39,982</b>	<b>(2,349,373)</b>	<b>(25,413)</b>	<b>18,248,374</b>

**SAN JUAN COUNTY**  
**SCHEDULE OF PLEDGED COLLATERAL**  
**June 30, 2019**

Pledged Collateral		Citizens Bank of Farmington	Wells Fargo Bank	Washington Federal Bank	Vectra Bank	Total
Funds on deposit						
Interest bearing deposits		\$ 250,390	20,981	3,077,274	-	3,348,645
Non-interest bearing deposits		319,826	6,914,707	-	-	7,234,533
Certificates of deposit		4,000,000	-	-	6,000,000	10,000,000
		<u>4,570,216</u>	<u>6,935,688</u>	<u>3,077,274</u>	<u>6,000,000</u>	<u>20,583,178</u>
Less: FDIC insurance		500,000	250,000	250,000	250,000	1,250,000
<b>Total uninsured public funds</b>		<u>\$ 4,070,216</u>	<u>6,685,688</u>	<u>2,827,274</u>	<u>5,750,000</u>	<u>19,333,178</u>
Pledged Collateral Required:						
50 percent on deposits		\$ 2,035,108	3,342,843	1,413,637	2,875,000	9,666,589
Pledged Collateral Required		<u>2,035,108</u>	<u>3,342,843</u>	<u>1,413,637</u>	<u>2,875,000</u>	<u>9,666,589</u>
Pledged Collateral at June 30, 2019		<u>8,027,354</u>	<u>7,320,730</u>	<u>1,874,388</u>	<u>4,085,724</u>	<u>21,308,196</u>
Excess (deficiency)		<u>\$ 5,992,246</u>	<u>3,977,887</u>	<u>460,751</u>	<u>1,210,724</u>	<u>11,641,607</u>
Pledged collateral						
	Federal Home Loan Bank, Dallas, Texas	FHLB 6/20/31 CUSIP # 3133EEUL2	3,554,712	-	-	3,554,712
		FHLB 9/15/43 CUSIP # 3137B5V42	2,153,903	-	-	2,153,903
		FHLB 10/15/46 CUSIP # 3137BSM59	2,318,739	-	-	2,318,739
		FNMA 11/1/46 CUSIP #3140EW4W2	-	-	1,874,388	1,874,388
	Bank of New York, Mellon, New York	FNMA 7/01/73 CUSIP #3138W9A34	-	5,664,201	-	5,664,201
		FNMA 6/01/31 CUSIP #3138WHCJ9	-	1,656,529	-	1,656,529
	Zions Bank Salt Lake City, Utah	FNMA 2/01/35 CUSIP #31371L5T2	-	-	580,471	580,471
		FNMA 7/01/33 CUSIP #31401EA25	-	-	727,290	727,290
		FNMA 7/01/38 CUSIP #31414FCP4	-	-	918,072	918,072
		FNMA 10/01/24 CUSIP #31418BJJ6	-	-	685,017	685,017
		GNMA 2/20/45 CUSIP #36184QUM4	-	-	1,174,874	1,174,874
<b>Totals</b>			<u>\$ 8,027,354</u>	<u>7,320,730</u>	<u>1,874,388</u>	<u>4,085,724</u>
					<u>4,085,724</u>	<u>21,308,196</u>
Reconciliation to Financial Statements:						
Total per banks		\$ 4,570,216	6,935,688	3,077,274	6,000,000	20,583,178
Reconciling items:						
Deposits in transit		-	39,982	-	-	39,982
Outstanding checks		(320,312)	(2,029,061)	-	-	(2,349,373)
Other reconciling items		486	(25,899)	-	-	(25,413)
		<u>\$ 4,250,390</u>	<u>4,920,710</u>	<u>3,077,274</u>	<u>6,000,000</u>	<u>18,248,374</u>
Investments						42,157,493
Cash on hand						8,908
Cash and investments per financial statements						<u>\$ 60,414,775</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**Fiscal Year Ended June 30, 2019**

Property taxes receivable, beginning of year	\$ 4,594,494
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	79,278,049
Adjustments	
Net increases in taxes receivables	<u>2,558,211</u>
<b>Total receivables prior to collections</b>	<b>86,430,754</b>
Collections for fiscal year ended June 30, 2019	<u>(81,307,918)</u>
Property taxes receivables, end of year	<u><u>\$ 5,122,836</u></u>

Property taxes receivable by years

2009	\$ 5,582
2010	12,287
2011	5,960
2012	10,121
2013	24,165
2014	57,163
2015	311,204
2016	389,417
2017	1,012,059
2018	<u>3,294,878</u>
<b>Total taxes receivable</b>	<b>5,122,836</b>
Property taxes receivable reported in the general fund	(1,372,933)
Property taxes receivable reported in the special revenue funds	
(water reserve fund)	<u>(98,088)</u>
Subtotal	<u>(1,471,021)</u>
<b>Total property taxes receivable - agency funds</b>	<b><u><u>\$ 3,651,815</u></u></b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating-010_011									
2009	130,590.34	0.00	130,589.32	1,305.89	0.00	129,283.43	0.00	0.00	1.02
2010	134,208.93	0.00	134,207.46	1,342.07	0.00	132,865.39	0.00	0.00	1.47
2011	136,252.03	0.00	136,243.22	1,362.43	0.00	134,880.79	0.00	0.00	8.81
2012	139,903.23	16.02	139,889.77	1,398.90	15.86	138,490.87	0.00	0.00	13.46
2013	140,113.64	46.57	140,029.89	1,400.30	46.11	138,629.59	0.00	0.00	83.75
2014	142,131.10	112.22	141,992.25	1,419.92	111.11	140,572.33	17.05	0.00	138.85
2015	144,380.17	452.40	140,540.45	1,405.40	447.92	139,135.05	18.08	0.00	3,839.72
2016	141,739.75	2,394.70	140,439.35	1,404.39	2,370.99	139,034.96	148.12	0.00	1,300.40
2017	138,433.22	3,352.36	135,653.03	1,356.53	3,319.17	134,296.50	173.46	0.00	2,780.19
2018	154,245.99	148,223.45	146,449.77	1,464.50	146,755.89	144,985.27	1,001.96	0.00	7,796.22
Total Aztec Schools Operational	1,401,998.40	154,597.72	1,386,034.51	13,860.35	153,067.05	1,372,174.16	1,358.67	0.00	15,963.89
Aztec Schools Debt Service-010-1_011-1									
2009	1,951,921.92	0.00	1,951,906.75	19,519.07	0.00	1,932,387.68	0.00	0.00	15.17
2010	1,688,009.46	0.00	1,687,989.79	16,879.90	0.00	1,671,109.89	0.00	0.00	19.67
2011	1,724,361.76	0.00	1,724,261.74	17,242.62	0.00	1,707,019.12	0.00	0.00	100.02
2012	2,531,009.54	383.41	2,530,763.67	25,307.64	379.61	2,505,456.03	0.00	0.00	245.87
2013	3,316,829.87	1,423.21	3,315,029.73	33,150.30	1,409.12	3,281,879.43	0.00	0.00	1,800.14
2014	2,683,885.98	2,763.02	2,681,116.87	26,811.17	2,735.66	2,654,305.70	260.52	0.00	2,769.11
2015	3,456,404.47	11,030.21	3,388,733.07	33,887.33	10,921.00	3,354,845.74	468.33	0.00	67,671.40
2016	4,428,471.54	63,373.70	4,390,690.48	43,906.90	62,746.24	4,346,783.58	5,391.76	0.00	37,781.06
2017	4,175,488.81	99,492.29	4,091,607.97	40,916.08	98,507.22	4,050,691.89	6,091.74	0.00	83,880.84
2018	4,482,516.48	4,306,351.34	4,250,638.98	42,506.39	4,263,714.20	4,208,132.59	32,827.18	0.00	231,877.50
Total Aztec Schools Debt Svc.	30,438,899.83	4,484,817.18	30,012,739.05	300,127.39	4,440,413.05	29,712,611.66	45,039.53	0.00	426,160.78
Aztec Schools Capital Improvements-010-2									
2009	683,588.27	0.00	683,582.95	6,835.83	0.00	676,747.12	0.00	0.00	5.32
2010	710,258.14	0.00	710,249.90	7,102.50	0.00	703,147.40	0.00	0.00	8.24
2011	726,267.50	0.00	726,224.86	7,262.25	0.00	718,962.61	0.00	0.00	42.64
2012	750,630.39	114.91	750,557.53	7,505.58	113.77	743,051.95	0.00	0.00	72.86
2013	717,616.49	308.40	717,223.51	7,172.24	305.35	710,051.27	0.00	0.00	392.98
2014	729,533.24	701.01	728,784.76	7,287.85	694.07	721,496.91	72.59	0.00	748.48
2015	742,392.94	2,513.29	727,259.39	7,272.59	2,488.41	719,986.80	99.73	0.00	15,133.55
2016	734,196.94	11,496.21	727,869.08	7,278.69	11,382.39	720,590.39	877.63	0.00	6,327.86
2017	727,515.27	17,227.82	712,900.82	7,129.01	17,057.25	705,771.81	1,042.78	0.00	14,614.45
2018	794,916.32	763,546.56	753,888.40	7,538.88	755,986.69	746,349.52	5,756.86	0.00	41,027.92
Total Aztec Sch. Cap. Imp.	7,316,915.50	795,908.21	7,238,541.20	72,385.41	788,027.93	7,166,155.79	7,849.59	0.00	78,374.30



STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
<b>Aztec Sch/Mosaic Academy Capital Improvements-010-1&amp;2</b>									
2009	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
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	40,587.38	15.96	40,565.15	405.65	15.80	40,159.50	0.00	0.00	22.23
2014	40,651.50	39.11	40,609.81	406.10	38.72	40,203.71	4.05	0.00	41.69
2015	42,854.33	143.42	41,981.82	419.82	142.00	41,562.00	5.75	0.00	872.51
2016	43,464.04	674.94	43,092.98	430.93	668.26	42,662.05	51.92	0.00	371.06
2017	43,453.82	1,027.56	42,580.91	425.81	1,017.39	42,155.10	62.24	0.00	872.91
2018	49,259.72	47,294.23	46,717.66	467.18	46,825.97	46,250.48	356.47	0.00	2,542.06
<b>Total Aztec Sch/Mosaic Cap. Imp.</b>	<b>260,270.79</b>	<b>49,195.22</b>	<b>255,548.33</b>	<b>2,555.48</b>	<b>48,708.14</b>	<b>252,992.85</b>	<b>480.43</b>	<b>0.00</b>	<b>4,722.46</b>
<b>61/20 School District Operating</b>									
2009	488.26	0.00	488.26	4.88	0.00	483.38	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
2011	568.53	0.00	568.53	5.69	0.00	562.84	0.00	0.00	0.00
2012	647.74	0.00	647.74	6.48	0.00	641.26	0.00	0.00	0.00
2013	663.29	0.00	663.29	6.63	0.00	656.66	0.00	0.00	0.00
2014	690.65	0.00	690.65	6.91	0.00	683.74	0.00	0.00	0.00
2015	790.65	0.00	790.65	7.91	0.00	782.74	0.00	0.00	0.00
2016	783.54	0.15	783.02	7.83	0.15	775.19	0.00	0.00	0.52
2017	757.83	9.90	757.28	7.57	9.80	749.71	0.00	0.00	0.55
2018	753.19	742.97	739.12	7.39	735.61	731.73		0.00	14.07
<b>Total 61/20 Schools Operational</b>	<b>6,709.52</b>	<b>753.02</b>	<b>6,694.38</b>	<b>66.94</b>	<b>745.56</b>	<b>6,627.44</b>	<b>0.00</b>	<b>0.00</b>	<b>15.14</b>
<b>61/20 Schools Debt Service</b>									
2009	3,102.95	0.00	3,102.95	31.03	0.00	3,071.92	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
2011	5,806.22	0.00	5,806.22	58.06	0.00	5,748.16	0.00	0.00	0.00
2012	9,279.62	0.00	9,279.62	92.80	0.00	9,186.82	0.00	0.00	0.00
2013	12,334.34	0.00	12,334.34	123.34	0.00	12,211.00	0.00	0.00	0.00
2014	10,161.96	0.00	10,161.96	101.62	0.00	10,060.34	0.00	0.00	0.00
2015	14,481.39	0.00	14,481.39	144.81	0.00	14,336.58	0.00	0.00	0.00
2016	18,584.92	6.54	18,563.01	185.63	6.48	18,377.38	0.00	0.00	21.91
2017	17,116.89	286.27	17,094.78	170.95	283.44	16,923.83	0.00	0.00	22.11
2018	16,951.42	16,579.45	16,507.25	165.07	16,415.30	16,342.18	0.00	0.00	444.17
<b>Total 61/20 Schools Debt Svc.</b>	<b>114,410.57</b>	<b>16,872.27</b>	<b>113,922.38</b>	<b>1,139.22</b>	<b>16,705.22</b>	<b>112,783.16</b>	<b>0.00</b>	<b>0.00</b>	<b>488.19</b>

STATE OF MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 Schools Capital Improvements</b>									
2009	2,379.70	0.00	2,379.70	23.80	0.00	2,355.90	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
2011	2,804.09	0.00	2,804.09	28.04	0.00	2,776.05	0.00	0.00	0.00
2012	2,816.93	0.00	2,816.93	28.17	0.00	2,788.76	0.00	0.00	0.00
2013	2,887.96	0.00	2,887.96	28.88	0.00	2,859.08	0.00	0.00	0.00
2014	3,003.82	0.00	3,003.82	30.04	0.00	2,973.78	0.00	0.00	0.00
2015	3,405.87	0.00	3,405.87	34.06	0.00	3,371.81	0.00	0.00	0.00
2016	3,396.85	1.11	3,393.13	33.93	1.10	3,359.20	0.00	0.00	3.72
2017	3,292.49	50.83	3,288.54	32.89	50.33	3,255.65	0.00	0.00	3.95
2018	3,284.10	3,215.44	3,201.10	32.01	3,183.60	3,169.09	0.00	0.00	83.00
<b>Total 61/20 Sch. Cap. Imp.</b>	<b>29,750.41</b>	<b>3,267.38</b>	<b>29,659.74</b>	<b>296.60</b>	<b>3,235.03</b>	<b>29,363.14</b>	<b>0.00</b>	<b>0.00</b>	<b>90.67</b>
<b>Total Aztec/Mosaicand 61/20 School District</b>									
2009	2,772,071.44	0.00	2,772,049.93	27,720.50	0.00	2,744,329.43	0.00	0.00	21.51
2010	2,542,111.83	0.00	2,542,082.45	25,420.82	0.00	2,516,661.63	0.00	0.00	29.38
2011	2,596,060.13	0.00	2,595,908.66	25,959.09	0.00	2,569,949.57	0.00	0.00	151.47
2012	3,434,287.45	514.33	3,433,955.26	34,339.55	509.24	3,399,615.71	0.00	0.00	332.19
2013	4,231,032.97	1,794.14	4,228,733.87	42,287.34	1,776.38	4,186,446.53	0.00	0.00	2,299.10
2014	3,610,058.25	3,615.36	3,606,360.12	36,063.60	3,579.56	3,570,296.52	354.21	0.00	3,698.13
2015	4,404,709.82	14,139.32	4,317,192.64	43,171.93	13,999.33	4,274,020.71	591.89	0.00	87,517.18
2016	5,370,637.58	77,947.37	5,324,831.05	53,248.31	77,175.61	5,271,582.74	6,469.43	0.00	45,806.53
2017	5,106,058.33	121,447.05	5,003,883.33	50,038.83	120,244.60	4,953,844.50	7,370.22	0.00	102,175.00
2018	5,501,927.22	5,285,953.43	5,218,142.28	52,181.42	5,233,617.26	5,165,960.86	39,942.47	0.00	283,784.94
<b>Total Aztec/Mosaicand 61/20 Sch</b>	<b>39,568,955.02</b>	<b>5,505,411.00</b>	<b>39,043,139.59</b>	<b>390,431.40</b>	<b>5,450,901.98</b>	<b>38,652,708.19</b>	<b>54,728.22</b>	<b>0.00</b>	<b>525,815.43</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
<b>Bloomfield Schools Operating-012_13</b>									
2009	191,462.58	0.00	191,458.66	1,914.59	0.00	189,544.07	0.00	0.00	3.92
2010	188,413.96	0.00	188,400.51	1,884.01	0.00	186,516.50	0.00	0.00	13.45
2011	191,813.76	0.00	191,807.40	1,918.07	0.00	189,889.33	0.00	0.00	6.36
2012	194,991.94	13.85	194,975.45	1,949.75	13.71	193,025.70	0.00	0.00	16.49
2013	195,348.06	223.09	195,308.02	1,953.08	220.88	193,354.94	0.00	0.00	40.04
2014	198,087.86	711.88	197,972.06	1,979.72	704.83	195,992.34	11.59	0.00	115.80
2015	208,189.07	1,871.55	207,879.74	2,078.80	1,853.02	205,800.94	28.63	0.00	309.33
2016	211,319.15	2,705.47	210,551.23	2,105.51	2,678.68	208,445.72	75.74	0.00	767.92
2017	216,198.90	4,341.19	214,047.19	2,140.47	4,298.21	211,906.72	163.45	0.00	2,151.71
2018	204,353.19	194,183.07	192,725.01	1,927.25	192,260.47	190,797.76	718.82	0.00	11,628.18
<b>Total Bloomfield Sch. Oper.</b>	<b>2,000,178.47</b>	<b>204,050.10</b>	<b>1,985,125.27</b>	<b>19,851.25</b>	<b>202,029.80</b>	<b>1,965,274.02</b>	<b>998.23</b>	<b>0.00</b>	<b>15,053.20</b>
<b>Bloomfield Schools Debt Service-012-1_013-1</b>									
2009	2,522,221.03	0.00	2,522,155.94	25,221.56	0.00	2,496,934.38	0.00	0.00	65.09
2010	2,316,124.00	0.00	2,315,943.25	23,159.43	0.00	2,292,783.82	0.00	0.00	180.75
2011	2,778,925.70	0.00	2,778,806.02	27,788.06	0.00	2,751,017.96	0.00	0.00	119.68
2012	3,057,292.02	265.17	3,056,992.62	30,569.93	262.54	3,026,422.69	0.00	0.00	299.40
2013	4,107,413.95	4,334.20	4,106,528.90	41,065.29	4,291.29	4,065,463.61	0.00	0.00	885.05
2014	3,391,375.73	11,004.98	3,389,264.51	33,892.65	10,896.02	3,355,371.86	188.69	0.00	2,111.22
2015	4,061,321.41	33,999.31	4,054,192.77	40,541.93	33,662.68	4,013,650.84	555.57	0.00	7,128.64
2016	4,444,361.54	56,465.16	4,425,361.75	44,253.62	55,906.10	4,381,108.13	1,988.42	0.00	18,999.79
2017	4,517,893.74	93,899.45	4,465,804.94	44,658.05	92,969.75	4,421,146.89	4,173.86	0.00	52,088.80
2018	4,691,914.78	4,463,426.31	4,424,899.91	44,249.00	4,419,233.97	4,380,650.91	20,002.52	0.00	267,014.87
<b>Total Bloomfield Sch Debt</b>	<b>35,888,843.90</b>	<b>4,663,394.57</b>	<b>35,539,950.61</b>	<b>355,399.51</b>	<b>4,617,222.35</b>	<b>35,184,551.10</b>	<b>26,909.06</b>	<b>0.00</b>	<b>348,893.29</b>
<b>Bloomfield Schools Capital Improvements-012-2_013-2</b>									
2009	851,309.66	0.00	851,288.45	8,512.88	0.00	842,775.57	0.00	0.00	21.21
2010	844,853.79	0.00	844,788.58	8,447.89	0.00	836,340.69	0.00	0.00	65.21
2011	865,642.04	0.00	865,606.27	8,656.06	0.00	856,950.21	0.00	0.00	35.77
2012	883,095.38	74.40	883,010.77	8,830.11	73.66	874,180.66	0.00	0.00	84.61
2013	912,251.86	962.86	912,055.29	9,120.55	953.33	902,934.74	0.00	0.00	196.57
2014	921,075.21	2,984.01	920,502.58	9,205.03	2,954.47	911,297.55	51.31	0.00	572.63
2015	965,460.30	8,178.15	963,774.35	9,637.74	8,097.18	954,136.61	132.08	0.00	1,685.95
2016	979,565.60	12,541.99	975,409.04	9,754.09	12,417.81	965,654.95	433.95	0.00	4,156.56
2017	1,003,146.23	20,799.91	991,641.16	9,916.41	20,593.97	981,724.75	920.30	0.00	11,505.07
2018	958,511.70	912,456.50	903,963.20	9,039.63	903,422.28	894,923.57	4,086.32	0.00	54,548.50
<b>Total Bloomfield Sch Cap</b>	<b>9,184,911.77</b>	<b>957,997.83</b>	<b>9,112,039.69</b>	<b>91,120.40</b>	<b>948,512.70</b>	<b>9,020,919.29</b>	<b>5,623.96</b>	<b>0.00</b>	<b>72,872.08</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Total Bloomfield Schools and 61/20 By Year									
2009	3,564,993.27	0.00	3,564,903.05	35,649.03	0.00	3,529,254.02	0.00	0.00	90.22
2010	3,349,391.75	0.00	3,349,132.34	33,491.32	0.00	3,315,641.02	0.00	0.00	259.41
2011	3,836,381.50	0.00	3,836,219.69	38,362.20	0.00	3,797,857.49	0.00	0.00	161.81
2012	4,135,379.34	353.41	4,134,978.84	41,349.79	349.91	4,093,629.05	0.00	0.00	400.50
2013	5,215,013.87	5,520.16	5,213,892.21	52,138.92	5,465.50	5,161,753.29	0.00	0.00	1,121.66
2014	4,510,538.80	14,700.87	4,507,739.15	45,077.39	14,555.32	4,462,661.76	251.59	0.00	2,799.65
2015	5,234,970.78	44,049.01	5,225,846.86	52,258.47	43,612.88	5,173,588.39	716.28	0.00	9,123.92
2016	5,635,246.29	71,712.62	5,611,322.02	56,113.22	71,002.59	5,555,208.80	2,498.11	0.00	23,924.27
2017	5,737,238.87	119,040.55	5,671,493.29	56,714.93	117,861.93	5,614,778.36	5,257.61	0.00	65,745.58
2018	5,854,779.67	5,570,065.89	5,521,588.12	55,215.88	5,514,916.72	5,466,372.24	24,807.66	0.00	333,191.55
Total Bloomfield Schools	47,073,934.14	5,825,442.50	46,637,115.57	466,371.16	5,767,764.85	46,170,744.41	33,531.25	0.00	436,818.57

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating-014_015									
2009	483,739.37	0.46	483,666.96	4,836.67	0.46	478,830.29	0.00	0.00	72.41
2010	499,012.11	2.03	498,833.21	4,988.33	2.01	493,844.88	0.00	0.00	178.90
2011	499,552.35	15.05	499,491.88	4,994.92	14.90	494,496.96	4.49	0.00	60.47
2012	514,635.63	41.19	514,558.53	5,145.59	40.78	509,412.94	10.68	0.00	77.10
2013	523,826.04	142.29	523,621.32	5,236.21	140.88	518,385.11	16.94	0.00	204.72
2014	531,279.67	457.81	530,741.12	5,307.41	453.28	525,433.71	26.66	0.00	538.55
2015	542,176.28	1,983.35	541,170.20	5,411.70	1,963.71	535,758.50	128.11	0.00	1,006.08
2016	549,626.25	5,726.75	546,449.92	5,464.50	5,670.05	540,985.42	723.16	0.00	3,176.33
2017	558,537.85	9,756.72	550,354.07	5,503.54	9,660.12	544,850.53	973.69	0.00	8,183.78
2018	571,359.13	552,353.03	547,185.55	5,471.86	546,884.19	541,713.69	4,502.66	0.00	24,173.58
Total Farmington Sch Oper	5,273,744.68	570,478.68	5,236,072.76	52,360.73	564,830.38	5,183,712.03	6,386.39	0.00	37,671.92
Farmington Schools Debt Service-014-1_015-1									
2009	6,012,242.86	6.93	6,011,421.54	60,114.22	6.86	5,951,307.32	0.00	0.00	821.32
2010	6,283,565.89	30.32	6,281,647.91	62,816.48	30.02	6,218,831.43	0.00	0.00	1,917.98
2011	6,318,440.27	206.12	6,317,732.93	63,177.33	204.08	6,254,555.60	44.75	0.00	707.34
2012	6,787,161.30	623.20	6,786,119.11	67,861.19	617.03	6,718,257.92	139.56	0.00	1,042.19
2013	7,695,761.03	2,317.33	7,692,932.66	76,929.33	2,294.39	7,616,003.33	265.58	0.00	2,828.37
2014	5,381,923.58	5,713.98	5,376,807.37	53,768.07	5,657.41	5,323,039.30	302.13	0.00	5,116.21
2015	6,500,352.75	22,989.59	6,488,790.31	64,887.90	22,761.97	6,423,902.41	1,705.54	0.00	11,562.44
2016	7,365,946.94	73,508.18	7,325,675.57	73,256.76	72,780.38	7,252,418.81	9,997.45	0.00	40,271.37
2017	7,621,329.13	130,008.38	7,512,755.44	75,127.55	128,721.17	7,437,627.89	12,046.40	0.00	108,573.69
2018	7,909,422.67	7,658,213.46	7,585,740.81	75,857.41	7,582,389.56	7,509,883.40	62,401.38	0.00	323,681.86
Total Farmington Sch Debt	67,876,146.42	7,893,617.50	67,379,623.65	673,796.24	7,815,462.87	66,705,827.41	86,902.79	0.00	496,522.77
Farmington Schools Capital Improvements-014-2_015-2									
2009	2,360,664.78	2.41	2,360,338.17	23,603.38	2.39	2,336,734.79	0.00	0.00	326.61
2010	2,423,418.44	11.53	2,422,666.07	24,226.66	11.42	2,398,439.41	0.00	0.00	752.37
2011	2,441,906.50	78.77	2,441,629.86	24,416.30	77.99	2,417,213.56	17.99	0.00	276.64
2012	2,610,948.76	239.69	2,610,547.84	26,105.48	237.32	2,584,442.36	53.69	0.00	400.92
2013	2,667,166.53	815.01	2,666,185.86	26,661.86	806.94	2,639,524.00	92.01	0.00	980.67
2014	2,706,656.17	2,622.22	2,704,077.12	27,040.77	2,596.26	2,677,036.35	151.39	0.00	2,579.05
2015	2,769,349.30	10,153.72	2,764,417.22	27,644.17	10,053.19	2,736,773.05	724.54	0.00	4,932.08
2016	2,806,979.62	28,522.57	2,791,586.80	27,915.87	28,240.17	2,763,670.93	3,803.60	0.00	15,392.82
2017	2,858,319.68	48,908.58	2,817,544.52	28,175.45	48,424.34	2,789,369.07	4,540.12	0.00	40,775.16
2018	2,934,850.72	2,841,894.11	2,814,746.14	28,147.46	2,813,756.54	2,786,598.68	23,154.49	0.00	120,104.58
Total Farmington Sch Cap	26,580,260.50	2,933,248.63	26,393,739.60	263,937.40	2,904,206.56	26,129,802.20	32,537.83	0.00	186,520.90

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service-014-3_015-3									
2009	3,026,819.73	2.28	3,026,406.24	30,264.06	2.26	2,996,142.18	0.00	0.00	413.49
2010	2,922,819.60	14.28	2,921,927.45	29,219.27	14.14	2,892,708.18	0.00	0.00	892.15
2011	3,107,159.03	101.23	3,106,811.18	31,068.11	100.23	3,075,743.07	22.01	0.00	347.85
2012	2,904,680.50	267.02	2,904,234.48	29,042.34	264.38	2,875,192.14	59.72	0.00	446.02
2013	2,225,891.99	715.19	2,225,073.93	22,250.74	708.11	2,202,823.19	76.81	0.00	818.06
2014	4,776,337.56	4,146.14	4,771,797.03	47,717.97	4,105.09	4,724,079.06	268.13	0.00	4,540.53
2015	3,885,412.75	15,104.22	3,878,501.61	38,785.02	14,954.67	3,839,716.59	1,019.45	0.00	6,911.14
2016	3,213,246.47	33,729.20	3,195,678.89	31,956.79	33,395.25	3,163,722.10	4,361.19	0.00	17,567.58
2017	3,172,896.44	54,456.54	3,127,695.25	31,276.95	53,917.37	3,096,418.30	5,015.13	0.00	45,201.19
2018	3,017,026.55	2,923,757.18	2,893,559.04	28,935.59	2,894,809.09	2,864,623.45	23,802.83	0.00	123,467.51
Total Farmington Sch ET Debt	32,252,290.62	3,032,293.30	32,051,685.10	291,581.26	107,461.50	28,866,544.80	34,625.27	0.00	77,138.01
Total Farmington Schools									
By Year									
2009	11,883,466.74	12.09	11,881,832.91	118,818.33	11.97	11,763,014.58	0.00	0.00	1,633.83
2010	12,128,816.04	58.17	12,125,074.64	121,250.75	57.59	12,003,823.89	0.00	0.00	3,741.40
2011	12,367,058.15	401.17	12,365,665.85	123,656.66	397.20	12,242,009.19	89.24	0.00	1,392.30
2012	12,817,426.19	1,171.11	12,815,459.96	128,154.60	1,159.51	12,687,305.36	263.65	0.00	1,966.23
2013	13,112,645.59	3,989.82	13,107,813.77	131,078.14	3,950.32	12,976,735.63	451.34	0.00	4,831.82
2014	13,396,196.98	12,940.16	13,383,422.64	133,834.23	12,812.04	13,249,588.41	748.31	0.00	12,774.34
2015	13,697,291.08	50,230.88	13,672,879.34	136,728.79	49,733.54	13,536,150.55	3,577.64	0.00	24,411.74
2016	13,935,799.28	141,486.71	13,859,391.18	138,593.91	140,085.85	13,720,797.27	18,885.40	0.00	76,408.10
2017	14,211,083.10	243,130.23	14,008,349.28	140,083.49	240,723.00	13,868,265.79	22,575.34	0.00	202,733.82
2018	14,432,659.07	13,976,217.77	13,841,231.54	138,412.32	13,837,839.38	13,702,819.22	113,861.36	0.00	591,427.53
Grand Total Farmington Sch.	131,982,442.22	14,429,638.10	131,061,121.11	1,310,611.21	14,286,770.40	129,750,509.90	160,452.28	0.00	921,321.11

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Central Consolidated Schools Operational-016_017									
2009	347,434.16	1.62	347,416.67	3,474.17	1.60	343,942.50	0.00	0.00	17.49
2010	385,607.82	0.92	385,586.98	3,855.87	0.91	381,731.11	0.00	0.00	20.84
2011	395,676.78	1.25	395,654.98	3,956.55	1.24	391,698.43	0.00	0.00	21.80
2012	386,153.69	0.88	386,097.72	3,860.98	0.87	382,236.74	0.00	0.00	55.97
2013	381,370.76	32.38	381,315.69	3,813.16	32.06	377,502.53	0.00	0.00	55.07
2014	341,648.24	61.89	341,525.65	3,415.26	61.28	338,110.39	0.00	0.00	122.59
2015	374,818.09	287.81	374,555.90	3,745.56	284.96	370,810.34	14.51	0.00	262.19
2016	401,455.74	989.46	400,632.26	4,006.32	979.66	396,625.94	92.99	0.00	823.48
2017	411,153.85	2,003.12	408,567.64	4,085.68	1,983.29	404,481.96	92.30	0.00	2,586.21
2018	413,238.28	407,247.60	406,043.37	4,060.43	403,215.45	401,982.94	836.02	0.00	7,194.91
Total Central Con Sch Oper	3,838,557.41	410,626.93	3,827,396.86	38,273.97	406,561.32	3,789,122.89	1,035.82	0.00	11,160.55
Central Consolidated Schools Debt Service-016-1_017-1									
2009	4,858,107.60	32.43	4,857,755.19	48,577.55	32.11	4,809,177.64	0.00	0.00	352.41
2010	5,427,207.40	18.75	5,426,792.49	54,267.92	18.56	5,372,524.57	0.00	0.00	414.91
2011	5,580,920.43	25.33	5,580,470.99	55,804.71	25.08	5,524,666.28	0.00	0.00	449.44
2012	5,448,764.49	18.14	5,447,779.58	54,477.80	17.96	5,393,301.78	0.00	0.00	984.91
2013	5,382,824.45	496.47	5,381,813.67	53,818.14	491.55	5,327,995.53	0.00	0.00	1,010.78
2014	4,849,000.97	1,134.12	4,846,773.60	48,467.74	1,122.89	4,798,305.86	0.00	0.00	2,227.37
2015	5,307,786.95	5,333.63	5,303,200.45	53,032.00	5,280.82	5,250,168.45	233.27	0.00	4,586.50
2016	5,476,659.23	14,533.58	5,465,425.41	54,654.25	14,389.68	5,410,771.16	1,268.62	0.00	11,233.82
2017	5,614,269.86	27,420.66	5,578,836.19	55,788.36	27,149.17	5,523,047.83	1,267.06	0.00	35,433.67
2018	5,633,264.09	5,551,697.50	5,535,182.99	55,351.83	5,496,730.20	5,479,831.16	11,396.79	0.00	98,081.10
Total Central Con Sch Debt	53,578,805.47	5,600,710.60	53,424,030.56	534,240.31	5,545,258.02	52,889,790.25	14,165.74	0.00	154,774.91
Central Consolidated Schools Capital Improvements-016-2_017-2									
2009	1,428,783.63	9.37	1,428,683.96	14,286.84	9.28	1,414,397.12	0.00	0.00	99.67
2010	1,584,401.23	5.30	1,584,282.04	15,842.82	5.25	1,568,439.22	0.00	0.00	119.19
2011	1,626,221.37	7.22	1,626,095.53	16,260.96	7.15	1,609,834.57	0.00	0.00	125.84
2012	1,590,236.03	5.10	1,589,954.79	15,899.55	5.05	1,574,055.24	0.00	0.00	281.24
2013	1,579,003.95	145.63	1,578,707.45	15,787.07	144.19	1,562,920.38	0.00	0.00	296.50
2014	1,420,779.43	330.42	1,420,130.81	14,201.31	327.15	1,405,929.50	0.00	0.00	648.62
2015	1,555,557.80	1,553.73	1,554,219.77	15,542.20	1,538.35	1,538,677.57	68.18	0.00	1,338.03
2016	1,605,822.96	4,254.39	1,602,529.07	16,025.29	4,212.27	1,586,503.78	371.98	0.00	3,293.89
2017	1,644,794.41	8,016.72	1,634,442.62	16,344.43	7,937.35	1,618,098.19	369.55	0.00	10,351.79
2018	1,652,953.08	1,628,994.32	1,624,173.43	16,241.73	1,612,865.66	1,607,931.70	3,344.12	0.00	28,779.65
Total Central Con Sch Cap	15,688,553.89	1,643,322.22	15,643,219.47	156,432.19	1,627,051.70	15,486,787.28	4,153.83	0.00	45,334.42

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Total Central Consolidated Schools By Year									
2009	6,634,325.39	43.42	6,633,855.82	66,338.56	42.99	6,567,517.26	0.00	0.00	469.57
2010	7,397,216.45	24.97	7,396,661.51	73,966.62	24.72	7,322,694.89	0.00	0.00	554.94
2011	7,602,818.58	33.80	7,602,221.50	76,022.22	33.47	7,526,199.29	0.00	0.00	597.08
2012	7,425,154.21	24.12	7,423,832.09	74,238.32	23.88	7,349,593.77	0.00	0.00	1,322.12
2013	7,343,199.16	674.48	7,341,836.81	73,418.37	667.80	7,268,418.44	0.00	0.00	1,362.35
2014	6,611,428.64	1,526.43	6,608,430.06	66,084.30	1,511.32	6,542,345.76	0.00	0.00	2,998.58
2015	7,238,162.84	7,175.17	7,231,976.12	72,319.76	7,104.13	7,159,656.36	315.96	0.00	6,186.72
2016	7,483,937.93	19,777.43	7,468,586.74	74,685.87	19,581.61	7,393,900.87	1,733.59	0.00	15,351.19
2017	7,670,218.12	37,440.51	7,621,846.45	76,218.46	37,069.81	7,545,627.99	1,728.91	0.00	48,371.67
2018	7,699,455.45	7,587,939.42	7,565,399.79	75,654.00	7,512,811.31	7,489,745.79	15,576.93	0.00	134,055.66
Grand Total Central Sch	73,105,916.77	7,654,659.75	72,894,646.89	728,946.47	7,578,871.04	72,165,700.42	19,355.39	0.00	211,269.88



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
San Juan Community College-018_019									
2009	10,803,816.27	19.80	10,802,927.65	108,029.28	19.60	10,694,898.37	0.00	0.00	888.62
2010	11,272,974.21	28.34	11,271,009.09	112,710.09	28.06	11,158,299.00	0.00	0.00	1,965.12
2011	11,435,989.85	154.40	11,435,075.30	114,350.75	152.87	11,320,724.55	40.47	0.00	914.55
2012	11,570,402.17	733.47	11,568,858.38	115,688.58	726.21	11,453,169.80	99.61	0.00	1,543.79
2013	11,630,719.50	4,252.81	11,627,099.95	116,271.00	4,210.70	11,510,828.95	160.24	0.00	3,619.55
2014	11,385,806.39	12,717.88	11,377,108.97	113,771.09	12,591.96	11,263,337.88	522.85	0.00	8,697.42
2015	11,909,534.78	43,355.46	11,859,540.69	118,595.41	42,926.20	11,740,945.28	1,813.38	0.00	49,994.09
2016	12,353,540.31	112,196.27	12,296,146.34	122,961.46	111,085.42	12,173,184.88	10,231.88	0.00	57,393.97
2017	12,615,713.52	186,978.62	12,465,261.22	124,652.61	185,127.35	12,340,608.61	13,572.41	0.00	150,452.30
2018	12,823,207.86	12,431,146.64	12,336,553.10	123,365.53	12,308,065.98	12,213,187.57	69,306.16	0.00	486,654.76
Total San Juan Comm. College	117,801,704.86	12,791,583.69	117,039,580.69	1,170,395.81	12,664,934.35	115,869,184.88	95,747.00	0.00	762,124.17
Comm. College Building Levy-020									
2009	1,635,474.48	3.60	1,635,335.07	16,353.35	3.56	1,618,981.72	0.00	0.00	139.41
2010	1,697,567.56	5.25	1,697,281.27	16,972.81	5.20	1,680,308.46	0.00	0.00	286.29
2011	1,745,891.49	27.05	1,745,742.13	17,457.42	26.78	1,728,284.71	5.40	0.00	149.36
2012	1,237,349.25	95.20	1,237,169.98	12,371.70	94.26	1,224,798.28	11.26	0.00	179.27
2013	1,785,464.87	666.79	1,784,894.46	17,848.94	660.19	1,767,045.52	27.67	0.00	570.41
2014	1,766,393.13	2,028.41	1,764,995.89	17,649.96	2,008.33	1,747,345.93	84.89	0.00	1,397.24
2015	1,844,137.77	6,846.23	1,836,895.24	18,368.95	6,778.45	1,818,526.29	313.63	0.00	7,242.53
2016	1,881,300.63	17,550.29	1,872,262.11	18,722.62	17,376.52	1,853,539.49	1,705.62	0.00	9,038.52
2017	1,912,238.99	29,370.30	1,888,319.03	18,883.19	29,079.50	1,869,435.84	2,123.25	0.00	23,919.96
2018	1,928,776.96	1,869,652.60	1,854,070.41	18,540.70	1,851,141.19	1,835,529.71	11,107.99	0.00	74,706.55
Total Bldng. Levy	17,434,595.13	1,926,245.72	17,316,965.59	173,169.66	1,907,173.98	17,143,795.93	15,379.71	0.00	117,629.54
Total San Juan Comm. College By Year									
2009	12,439,290.75	23.39	12,438,262.72	124,382.63	23.16	12,313,880.09	0.00	0.00	1,028.03
2010	12,970,541.77	33.59	12,968,290.36	129,682.90	33.26	12,838,607.46	0.00	0.00	2,251.41
2011	13,181,881.34	181.45	13,180,817.43	131,808.17	179.65	13,049,009.26	45.87	0.00	1,063.91
2012	12,807,751.42	828.67	12,806,028.36	128,060.28	820.47	12,677,968.08	110.87	0.00	1,723.06
2013	13,416,184.37	4,919.60	13,411,994.41	134,119.94	4,870.89	13,277,874.47	187.91	0.00	4,189.96
2014	13,152,199.52	14,746.29	13,142,104.86	131,421.05	14,600.29	13,010,683.81	607.74	0.00	10,094.66
2015	13,753,672.55	50,201.70	13,696,435.93	136,964.36	49,704.65	13,559,471.57	2,127.01	0.00	57,236.62
2016	14,234,840.94	129,746.56	14,168,408.45	141,684.08	128,461.94	14,026,724.37	11,937.50	0.00	66,432.49
2017	14,527,952.51	216,348.92	14,353,580.25	143,535.80	214,206.85	14,210,044.45	15,695.66	0.00	174,372.26
2018	14,751,984.82	14,300,799.24	14,190,623.51	141,906.24	14,159,207.17	14,048,717.27	80,414.15	0.00	561,361.31
Grand Total SJ College	135,236,299.99	14,717,829.41	134,356,546.28	1,343,565.46	14,572,108.33	133,012,980.82	111,126.71	0.00	879,753.71

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
City of Aztec Operating-004_005									
2009	498,873.97	0.00	498,872.21	4,988.72	0.00	493,883.49	0.00	0.00	1.76
2010	523,885.79	0.00	523,884.24	5,238.84	0.00	518,645.40	0.00	0.00	1.55
2011	549,718.97	0.00	549,619.31	5,496.19	0.00	544,123.12	0.00	0.00	99.66
2012	574,000.85	0.00	573,836.26	5,738.36	0.00	568,097.90	0.00	0.00	164.59
2013	591,757.15	270.56	591,033.08	5,910.33	267.88	585,122.75	0.00	0.00	724.07
2014	618,187.84	721.94	617,267.64	6,172.68	714.79	611,094.96	45.84	0.00	920.20
2015	636,732.84	1,716.01	629,475.47	6,294.75	1,699.02	623,180.72	114.24	0.00	7,257.37
2016	637,190.22	20,465.85	626,252.98	6,262.53	20,263.22	619,990.45	849.25	0.00	10,937.24
2017	646,681.16	18,769.01	626,839.28	6,268.39	18,583.18	620,570.89	641.40	0.00	19,841.88
2018	659,980.49	621,890.59	613,543.67	6,135.44	615,733.26	607,408.23	3,570.92	0.00	46,436.82
Total Aztec Operational	5,937,009.28	663,833.96	5,850,624.14	58,506.24	657,261.35	5,792,117.90	5,221.65	0.00	86,385.14
City of Aztec - Water-AZT_WCD									
2009	13,106.70	0.00	13,106.70	0.00	0.00	13,106.70	0.00	0.00	0.00
2010	13,132.35	0.00	13,132.35	0.00	0.00	13,132.35	0.00	0.00	0.00
2011	13,132.35	0.00	13,132.35	0.00	0.00	13,132.35	0.00	0.00	0.00
2012	13,109.28	0.00	13,109.28	0.00	0.00	13,109.28	0.00	0.00	0.00
2013	13,109.28	0.00	13,109.28	0.00	0.00	13,109.28	0.00	0.00	0.00
2014	13,109.28	0.00	13,109.28	0.00	0.00	13,109.28	0.00	0.00	0.00
2015	13,066.62	26.05	13,066.62	0.00	25.79	13,066.62	0.00	0.00	0.00
2016	0.00	26.06	0.00	0.00	25.80	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	91,765.86	52.11	91,765.86	0.00	51.59	91,765.86	0.00	0.00	0.00
Total City of Aztec									
2009	511,980.67	0.00	511,978.91	4,988.72	0.00	506,990.19	0.00	0.00	1.76
2010	537,018.14	0.00	537,016.59	5,238.84	0.00	531,777.75	0.00	0.00	1.55
2011	562,851.32	0.00	562,751.66	5,496.19	0.00	557,255.47	0.00	0.00	99.66
2012	587,110.13	0.00	586,945.54	5,738.36	0.00	581,207.18	0.00	0.00	164.59
2013	604,866.43	270.56	604,142.36	5,910.33	267.88	598,232.03	0.00	0.00	724.07
2014	631,297.12	721.94	630,376.92	6,172.68	714.79	624,204.24	45.84	0.00	920.20
2015	649,799.46	1,742.06	642,542.09	6,294.75	1,724.81	636,247.34	114.24	0.00	7,257.37
2016	637,190.22	20,491.91	626,252.98	6,262.53	20,289.02	619,990.45	849.25	0.00	10,937.24
2017	646,681.16	18,769.01	626,839.28	6,268.39	18,583.18	620,570.89	641.40	0.00	19,841.88
2018	659,980.49	621,890.59	613,543.67	6,135.44	615,733.26	607,408.23	3,570.92	0.00	46,436.82
Total Aztec By Year	6,028,775.14	663,886.07	5,942,390.00	58,506.24	657,312.94	5,883,883.76	5,221.65	0.00	86,385.14

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating-006_007									
2009	509,435.98	0.00	509,420.64	5,094.21	0.00	504,326.43	0.00	0.00	15.34
2010	549,380.46	0.00	549,244.23	5,492.44	0.00	543,751.79	0.00	0.00	136.23
2011	573,113.62	0.00	573,060.37	5,730.60	0.00	567,329.77	0.00	0.00	53.25
2012	598,334.76	138.48	598,164.14	5,981.64	137.11	592,182.50	0.00	0.00	170.62
2013	620,555.62	976.74	620,296.78	6,202.97	967.07	614,093.81	0.00	0.00	258.84
2014	623,152.06	1,353.79	622,316.01	6,223.16	1,340.39	616,092.85	166.50	0.00	836.05
2015	868,971.18	3,079.10	867,024.33	8,670.24	3,048.61	858,354.09	212.24	0.00	1,946.85
2016	883,757.03	7,767.51	878,445.46	8,784.45	7,690.60	869,661.01	691.21	0.00	5,311.57
2017	957,177.60	15,044.99	944,651.25	9,446.51	14,896.03	935,204.74	1,397.42	0.00	12,526.35
2018	979,976.39	879,364.41	858,523.10	8,585.23	870,657.83	849,937.87	6,290.94	0.00	121,453.29
Total Bloomfield Oper.	6,183,878.31	28,360.61	6,162,623.21	61,626.23	28,079.81	6,100,996.98	8,758.31	0.00	21,255.10
61/20 Operating									
2009	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
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	9,244.33	0.00	9,244.33	92.44	0.00	9,151.89	0.00	0.00	0.00
2013	9,605.06	0.00	9,605.06	96.05	0.00	9,509.01	0.00	0.00	0.00
2014	10,010.65	0.00	10,010.65	100.11	0.00	9,910.54	0.00	0.00	0.00
2015	11,308.72	0.00	11,308.72	113.09	0.00	11,195.63	0.00	0.00	0.00
2016	10,802.45	0.00	10,802.45	108.02	0.00	10,694.43	0.00	0.00	0.00
2017	10,913.04	0.00	10,913.04	109.13	0.00	10,803.91	0.00	0.00	0.00
2018	10,642.57	0.00	10,642.57	106.43	0.00	10,536.14	0.00	0.00	0.00
Total 61/20 Oper.	72,526.82	0.00	72,526.82	725.27	0.00	71,801.55	0.00	0.00	0.00
Bloomfield Debt Service-006-1_007-1									
2009	210,664.14	0.00	210,658.18	2,106.58	0.00	208,551.60	0.00	0.00	5.96
2010	221,232.22	0.00	221,179.84	2,211.80	0.00	218,968.04	0.00	0.00	52.38
2011	233,931.31	0.00	233,908.95	2,339.09	0.00	231,569.86	0.00	0.00	22.36
2012	222,292.35	59.25	222,232.45	2,222.32	58.66	220,010.13	0.00	0.00	59.90
2013	228,955.06	343.42	228,865.71	2,288.66	340.02	226,577.05	0.00	0.00	89.35
2014	132,300.28	281.95	132,134.05	1,321.34	279.16	130,812.71	30.63	0.00	166.23
2015	143,951.41	557.18	143,602.94	1,436.03	551.66	142,166.91	32.43	0.00	348.47
2016	135,095.93	1,250.65	134,255.05	1,342.55	1,238.27	132,912.50	113.25	0.00	840.88
2017	145,308.51	2,451.37	143,222.25	1,432.22	2,427.10	141,790.03	230.89	0.00	2,086.26
2018	132,268.01	120,165.10	117,211.31	1,172.11	118,975.35	116,039.20	877.50	0.00	15,056.70
Total Bloomfield Debt Svc.	1,805,999.22	125,108.92	1,787,270.73	17,872.71	123,870.22	1,769,398.02	1,284.70	0.00	18,728.49

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 Debt Service</b>									
2009	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
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	2,988.79	0.00	2,988.79	29.89	0.00	2,958.90	0.00	0.00	0.00
2013	3,057.31	0.00	3,057.31	30.57	0.00	3,026.74	0.00	0.00	0.00
2014	1,812.90	0.00	1,812.90	18.13	0.00	1,794.77	0.00	0.00	0.00
2015	1,675.38	0.00	1,675.38	16.75	0.00	1,658.63	0.00	0.00	0.00
2016	1,503.80	0.00	1,503.80	15.04	0.00	1,488.76	0.00	0.00	0.00
2017	1,493.05	0.00	1,493.05	14.93	0.00	1,478.12	0.00	0.00	0.00
2018	1,297.66	0.00	1,297.66	12.98	0.00	1,284.68	0.00	0.00	0.00
<b>Total 61/20 Debt Service</b>	<b>13,828.89</b>	<b>0.00</b>	<b>13,828.89</b>	<b>138.29</b>	<b>0.00</b>	<b>13,690.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total City of Bloomfield &amp; 61/20</b>									
2009	720,100.12	0.00	720,078.82	7,200.79	0.00	712,878.03	0.00	0.00	21.30
2010	770,612.68	0.00	770,424.07	7,704.24	0.00	762,719.83	0.00	0.00	188.61
2011	807,044.93	0.00	806,969.32	8,069.69	0.00	798,899.63	0.00	0.00	75.61
2012	832,860.23	197.73	832,629.71	8,326.30	195.77	824,303.41	0.00	0.00	230.52
2013	862,173.05	1,320.16	861,824.86	8,618.25	1,307.09	853,206.61	0.00	0.00	348.19
2014	767,275.89	1,635.75	766,273.61	7,662.74	1,619.55	758,610.87	197.13	0.00	1,002.28
2015	1,025,906.69	3,636.27	1,023,611.37	10,236.11	3,600.27	1,013,375.26	244.67	0.00	2,295.32
2016	1,031,159.21	9,018.16	1,025,006.76	10,250.07	8,928.87	1,014,756.69	804.46	0.00	6,152.45
2017	1,114,892.20	17,496.36	1,100,279.59	11,002.80	17,323.13	1,089,276.79	1,628.31	0.00	14,612.61
2018	1,124,184.63	999,529.51	987,674.64	9,876.75	989,633.18	977,797.89	7,168.44	0.00	136,509.99
<b>Totals</b>	<b>9,056,209.63</b>	<b>1,032,833.94</b>	<b>8,894,772.75</b>	<b>88,947.73</b>	<b>1,022,607.86</b>	<b>8,805,825.02</b>	<b>10,043.01</b>	<b>0.00</b>	<b>161,436.88</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30, 2019	Over/Under Distributed at Year End	County Receivable at Year End
City of Farmington Operating-008_009									
2009	1,571,123.68	1.42	1,570,931.19	15,709.31	1.41	1,555,221.88	0.00	0.00	192.49
2010	1,643,333.82	1.45	1,642,709.19	16,427.09	1.44	1,626,282.10	0.00	0.00	624.63
2011	1,716,602.84	1.47	1,716,440.26	17,164.40	1.46	1,699,275.86	0.00	0.00	162.58
2012	1,793,655.76	110.12	1,793,434.73	17,934.35	109.03	1,775,500.38	0.00	0.00	221.03
2013	1,817,354.41	388.98	1,816,732.48	18,167.32	385.13	1,798,565.16	7.14	0.00	621.93
2014	1,849,001.09	1,563.78	1,847,092.14	18,470.92	1,548.30	1,828,621.22	32.41	0.00	1,908.95
2015	1,899,206.91	6,829.78	1,896,529.26	18,965.29	6,762.16	1,877,563.97	310.69	0.00	2,677.65
2016	1,927,183.01	19,099.82	1,919,674.46	19,196.74	18,910.71	1,900,477.72	2,045.24	0.00	7,508.55
2017	1,985,942.55	31,691.76	1,960,918.88	19,609.19	31,377.98	1,941,309.69	2,798.52	0.00	25,023.67
2018	2,031,187.56	1,981,145.09	1,964,115.05	19,641.15	1,961,529.79	1,944,473.90	15,779.18	0.00	67,072.51
Total Farmington Operational	18,234,591.63	2,040,833.68	18,128,577.64	181,285.78	2,020,627.41	17,947,291.86	20,973.18	0.00	106,013.99

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Irrigation District-BID_WCD									
2009	226,184.00	0.00	226,052.00	0.00	0.00	226,052.00	0.00	0.00	132.00
2010	242,463.00	40.46	242,324.00	0.00	40.46	242,324.00	0.00	0.00	139.00
2011	241,679.00	57.00	241,540.00	0.00	57.00	241,540.00	0.00	0.00	139.00
2012	241,808.00	114.00	241,669.00	0.00	114.00	241,669.00	57.00	0.00	139.00
2013	240,523.00	274.52	240,302.00	0.00	274.52	240,302.00	57.00	0.00	221.00
2014	240,896.25	398.97	240,504.25	0.00	398.97	240,504.25	57.00	0.00	392.00
2015	264,882.68	1,739.29	263,397.03	0.00	1,739.29	263,397.03	180.00	0.00	1,485.65
2016	264,205.47	5,625.88	261,610.92	0.00	5,625.88	261,610.92	950.82	0.00	2,594.55
2017	265,482.00	10,073.63	256,467.09	0.00	10,073.63	256,467.09	666.38	0.00	9,014.91
2018	265,658.00	250,832.92	244,216.32	0.00	250,832.92	244,216.32	2,742.44	0.00	21,441.68
Total Bloomfield Irr. District	2,493,781.40	269,156.67	2,458,082.61	0.00	269,156.67	2,458,082.61	4,710.64	0.00	35,698.79

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Farmer's Irrigation District-FW_WCD									
2009	47,137.19	0.00	47,137.19	0.00	0.00	47,137.19	0.00	0.00	0.00
2010	48,017.09	0.00	48,017.09	0.00	0.00	48,017.09	0.00	0.00	0.00
2011	47,026.31	0.00	47,026.31	0.00	0.00	47,026.31	0.00	0.00	0.00
2012	46,961.00	0.00	46,961.00	0.00	0.00	46,961.00	0.00	0.00	0.00
2013	45,942.07	0.00	45,942.07	0.00	0.00	45,942.07	0.00	0.00	0.00
2014	68,202.38	0.00	68,072.38	0.00	0.00	68,072.38	0.00	0.00	130.00
2015	67,161.56	638.44	66,712.74	0.00	638.44	66,712.74	183.44	0.00	448.82
2016	66,773.91	1,250.21	65,631.62	0.00	1,250.21	65,631.62	397.50	0.00	1,142.29
2017	69,681.00	2,322.47	67,688.16	0.00	2,322.47	67,688.16	248.50	0.00	1,992.84
2018	68,612.68	64,632.55	63,666.79	0.00	64,632.55	63,666.79	1,980.03	0.00	4,945.89
Total Farmer's Irr. District	575,515.19	68,843.67	566,855.35	0.00	68,843.67	566,855.35	2,809.47	0.00	8,659.84

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Hammond Irrigation District-HMD_WCD									
2009	46,592.41	0.00	46,592.41	0.00	0.00	46,592.41	0.00	0.00	0.00
2010	44,555.89	0.00	44,555.89	0.00	0.00	44,555.89	0.00	0.00	0.00
2011	58,975.45	0.00	58,975.45	0.00	0.00	58,975.45	0.00	0.00	0.00
2012	60,377.98	5.34	60,377.98	0.00	5.34	60,377.98	0.00	0.00	0.00
2013	82,525.87	40.01	82,520.32	0.00	40.01	82,520.32	0.00	0.00	5.55
2014	50,622.48	100.46	50,581.24	0.00	100.46	50,581.24	0.00	0.00	41.24
2015	66,906.02	237.31	66,799.43	0.00	237.31	66,799.43	19.42	0.00	106.59
2016	75,929.21	928.19	75,488.83	0.00	928.19	75,488.83	66.55	0.00	440.38
2017	78,860.56	1,666.93	77,836.40	0.00	1,666.93	77,836.40	78.46	0.00	1,024.16
2018	71,220.98	68,963.64	68,963.64	0.00	68,963.64	68,963.64	389.08	0.00	2,257.34
Total Hammond Irr. District	636,566.85	71,941.88	632,691.59	0.00	71,941.88	632,691.59	553.51	0.00	3,875.26



STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Hillside Irrigation District-HS_WCD									
2009	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2010	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2011	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2012	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2013	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2014	1,630.59	0.00	1,630.59	0.00	0.00	1,630.59	0.00	0.00	0.00
2015	1,630.64	0.00	1,630.64	0.00	0.00	1,630.64	0.00	0.00	0.00
2016	1,630.64	0.00	1,630.64	0.00	0.00	1,630.64	0.00	0.00	0.00
2017	1,630.64	0.00	1,488.56	0.00	0.00	1,488.56	0.00	0.00	142.08
2018	1,630.64	1,488.56	1,488.56	0.00	1,488.56	1,488.56	0.00	0.00	142.08
Total Hillside Irr. Dist. 5 Out	16,306.10	1,488.56	16,021.94	0.00	1,488.56	16,021.94	0.00	0.00	284.16

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
La Plata Irrigation District -LP_WCD									
2009	28,046.96	0.00	28,042.21	0.00	0.00	28,042.21	0.00	0.00	4.75
2010	29,663.53	0.00	29,658.78	0.00	0.00	29,658.78	0.00	0.00	4.75
2011	32,462.69	0.00	32,452.69	0.00	0.00	32,452.69	0.00	0.00	10.00
2012	35,529.99	0.00	35,519.99	0.00	0.00	35,519.99	0.00	0.00	10.00
2013	37,305.68	9.34	37,243.84	0.00	9.34	37,243.84	9.34	0.00	61.84
2014	38,306.39	107.08	38,176.26	0.00	107.08	38,176.26	0.00	0.00	130.13
2015	40,864.50	381.90	40,637.88	0.00	381.90	40,637.88	89.94	0.00	226.62
2016	42,357.08	733.69	41,801.95	0.00	733.69	41,801.95	133.06	0.00	555.13
2017	43,272.20	1,283.29	42,261.11	0.00	1,283.29	42,261.11	167.64	0.00	1,011.09
2018	43,910.81	41,718.12	41,301.20	0.00	41,718.12	41,301.20	525.80	0.00	2,609.61
Total La Plata Irr. District	371,719.83	44,233.42	367,095.91	0.00	44,233.42	367,095.91	925.78	0.00	4,623.92

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico-001									
2009	3,134,659.46	7.29	3,134,392.25	31,343.92	7.22	3,103,048.33	0.00	0.00	267.21
2010	4,328,797.28	12.01	4,328,067.28	43,280.67	11.89	4,284,786.61	0.00	0.00	730.00
2011	3,844,530.09	62.06	3,844,203.07	38,442.03	61.45	3,805,761.04	12.25	0.00	327.02
2012	3,883,493.77	302.24	3,882,934.31	38,829.34	299.25	3,844,104.97	36.50	0.00	559.46
2013	3,919,358.54	1,532.81	3,918,101.60	39,181.02	1,517.63	3,878,920.58	62.70	0.00	1,256.94
2014	4,003,824.43	4,581.57	4,000,657.33	40,006.57	4,536.21	3,960,650.76	192.41	0.00	3,167.10
2015	4,180,045.60	15,518.13	4,163,629.18	41,636.29	15,364.49	4,121,992.89	710.91	0.00	16,416.42
2016	4,264,281.51	39,780.87	4,243,794.18	42,437.94	39,387.00	4,201,356.24	3,866.10	0.00	20,487.33
2017	4,334,408.38	66,572.55	4,280,189.87	42,801.90	65,913.42	4,237,387.97	4,812.73	0.00	54,218.51
2018	4,371,894.47	4,237,879.63	4,202,559.70	42,025.60	4,195,920.43	4,160,534.10	25,178.17	0.00	169,334.77
Total State of N. M.	40,265,293.53	4,366,249.18	39,998,528.77	399,985.29	4,323,018.99	39,598,543.48	34,871.77	0.00	266,764.76
NM Livestock Board									
2009	11,771.11	0.00	11,771.11	117.71	0.00	11,653.40	0.00	0.00	0.00
2010	10,733.73	0.00	10,733.73	107.34	0.00	10,626.39	0.00	0.00	0.00
2011	12,394.83	90.83	12,394.83	123.95	89.93	12,270.88	89.93	0.00	0.00
2012	14,267.71	111.26	14,231.12	142.31	110.16	14,088.81	110.16	0.00	36.59
2013	15,219.84	111.26	15,108.99	151.09	110.16	14,957.90	110.16	0.00	110.85
2014	15,020.47	112.25	14,791.76	147.92	111.14	14,643.84	110.16	0.00	228.71
2015	20,569.61	154.33	20,278.63	202.79	152.80	20,075.84	150.60	0.00	290.98
2016	18,582.68	207.90	18,389.06	183.89	205.84	18,205.17	164.18	0.00	193.62
2017	18,810.49	505.75	18,181.11	181.81	500.74	17,999.30	199.88	0.00	629.38
2018	15,750.40	14,424.55	14,147.01	141.47	14,281.73	14,005.54	339.02	0.00	1,603.39
Total NM Livestock	153,120.87	15,718.13	150,027.35	1,500.27	15,562.50	148,527.08	1,274.09	0.00	3,093.52
State Of New Mexico Total									
2009	3,146,430.57	7.29	3,146,163.36	31,461.63	7.22	3,114,701.73	0.00	0.00	267.21
2010	4,339,531.01	12.01	4,338,801.01	43,388.01	11.89	4,295,413.00	0.00	0.00	730.00
2011	3,856,924.92	152.89	3,856,597.90	38,565.98	151.38	3,818,031.92	102.18	0.00	327.02
2012	3,897,761.48	413.50	3,897,165.43	38,971.65	409.41	3,858,193.78	146.66	0.00	596.05
2013	3,934,578.38	1,644.07	3,933,210.59	39,332.11	1,627.79	3,893,878.48	172.86	0.00	1,367.79
2014	4,018,844.90	4,693.82	4,015,449.09	40,154.49	4,647.35	3,975,294.60	302.57	0.00	3,395.81
2015	4,200,615.21	15,672.46	4,183,907.81	41,839.08	15,517.29	4,142,068.73	861.51	0.00	16,707.40
2016	4,282,864.19	39,988.77	4,262,183.24	42,621.83	39,592.84	4,219,561.41	4,030.28	0.00	20,680.95
2017	4,353,218.87	67,078.30	4,298,370.98	42,983.71	66,414.16	4,255,387.27	5,012.61	0.00	54,847.89
2018	4,387,644.87	4,252,304.18	4,216,706.71	42,167.07	4,210,202.16	4,174,539.64	25,517.19	0.00	170,938.16
Grand Total State	40,418,414.40	4,381,967.30	40,148,556.12	401,485.56	4,338,581.49	39,747,070.56	36,145.86	0.00	269,858.28

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County									
Operating-002									
2009	19,425,830.71	36.57	19,424,227.43	194,242.27	36.21	19,229,985.16	0.00	0.00	1,603.28
2010	20,284,099.32	52.29	20,280,575.43	202,805.75	51.77	20,077,769.68	0.00	0.00	3,523.89
2011	20,569,882.94	281.67	20,568,227.37	205,682.27	278.88	20,362,545.10	281.08	0.00	1,655.57
2012	20,827,641.55	1,345.13	20,824,839.46	208,248.39	1,331.81	20,616,591.07	401.67	0.00	2,802.09
2013	20,942,167.93	7,688.98	20,935,633.92	209,356.34	7,612.85	20,726,277.58	561.12	0.00	6,534.01
2014	20,503,423.16	22,964.62	20,487,710.42	204,877.10	22,737.25	20,282,833.32	1,169.31	0.00	15,712.74
2015	21,442,847.05	78,201.13	21,353,360.17	213,533.60	77,426.86	21,139,826.57	3,805.43	0.00	89,486.88
2016	22,285,707.10	202,841.91	22,181,756.53	221,817.57	200,833.57	21,959,938.96	34,094.46	0.00	103,950.57
2017	22,651,254.82	337,061.68	22,380,038.96	223,800.39	333,724.44	22,156,238.57	39,986.57	0.00	271,215.86
2018	23,048,510.93	22,343,107.12	22,172,062.50	221,720.63	22,121,888.24	21,950,341.88	155,427.57	0.00	876,448.43
Total	211,981,365.51	22,993,581.10	210,608,432.19	2,106,084.32	22,765,921.88	208,502,347.87	235,727.21	0.00	1,372,933.32
Water Reserve Fund-									
002-1									
2009	1,362,895.42	2.88	1,362,779.24	13,627.79	2.85	1,349,151.45	0.00	0.00	116.18
2010	1,414,639.62	4.25	1,414,401.06	14,144.01	4.21	1,400,257.05	0.00	0.00	238.56
2011	1,454,909.61	22.54	1,454,785.15	14,547.85	22.32	1,440,237.30	4.49	0.00	124.46
2012	1,473,034.81	111.39	1,472,821.43	14,728.21	110.29	1,458,093.22	13.41	0.00	213.38
2013	1,487,887.37	567.14	1,487,412.04	14,874.12	561.52	1,472,537.92	23.04	0.00	475.33
2014	1,471,994.26	1,690.24	1,470,829.89	14,708.30	1,673.50	1,456,121.59	70.73	0.00	1,164.37
2015	1,536,781.44	5,705.09	1,530,746.00	15,307.46	5,648.60	1,515,438.54	261.35	0.00	6,035.44
2016	1,567,750.54	14,625.34	1,560,218.43	15,602.18	14,480.53	1,544,616.25	1,421.36	0.00	7,532.11
2017	1,593,532.51	24,475.16	1,573,599.25	15,735.99	24,232.83	1,557,863.26	1,769.38	0.00	19,933.26
2018	1,607,314.16	1,558,044.09	1,545,058.72	15,450.59	1,542,617.91	1,529,608.13	9,256.68	0.00	62,255.44
Total	14,970,739.74	1,605,248.11	14,872,651.21	148,726.51	1,589,354.56	14,723,924.70	12,820.44	0.00	98,088.53

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Over/Under Distributed at Year End	County Receivable at Year End
Total San Juan County By Year									
2009	20,788,726.13	39.45	20,787,006.67	207,870.07	39.06	20,579,136.60	0.00	0.00	1,719.46
2010	21,698,738.94	56.54	21,694,976.49	216,949.76	55.98	21,478,026.73	0.00	0.00	3,762.45
2011	22,024,792.55	304.21	22,023,012.52	220,230.13	301.20	21,802,782.39	285.57	0.00	1,780.03
2012	22,300,676.36	1,456.52	22,297,660.89	222,976.61	1,442.10	22,074,684.28	415.08	0.00	3,015.47
2013	22,430,055.30	8,256.11	22,423,045.96	224,230.46	8,174.37	22,198,815.50	584.16	0.00	7,009.34
2014	21,975,417.42	24,654.86	21,958,540.31	219,585.40	24,410.75	21,738,954.91	1,240.04	0.00	16,877.11
2015	22,979,628.49	83,906.21	22,884,106.17	228,841.06	83,075.46	22,655,265.11	4,066.78	0.00	95,522.32
2016	23,853,457.64	217,467.24	23,741,974.96	237,419.75	215,314.10	23,504,555.21	35,515.82	0.00	111,482.68
2017	24,244,787.33	361,536.84	23,953,638.21	239,536.38	357,957.27	23,714,101.83	41,755.95	0.00	291,149.12
2018	24,655,825.09	23,901,151.21	23,717,121.22	237,171.21	23,664,506.15	23,479,950.01	164,684.25	0.00	938,703.87
Grand Total County	226,952,105.25	24,598,829.20	225,481,083.40	2,254,810.83	24,355,276.44	223,226,272.57	248,547.65	0.00	1,471,021.85

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2019

	Current							Over/Under	County
Agency	Property Tax Levied	Collected In Current Year	Collected To Date	Less Admin. Fee	Distributed in Current Year	Distributed To Date	Undisbursed at June 30	Distributed at Year End	Receivable at Year End
<b>Total Collections by Year</b>									
2009	64,382,099.91	127.07	64,376,517.78	640,139.57	125.81	63,736,378.21	0.00	0.00	5,582.13
2010	67,743,642.53	227.19	67,731,355.00	673,520.36	225.34	67,057,834.64	0.00	0.00	12,287.53
2011	68,934,190.30	1,132.00	68,928,229.83	685,334.72	1,121.36	68,242,895.11	522.86	0.00	5,960.47
2012	70,418,370.13	5,188.85	70,408,249.37	700,089.82	5,138.66	69,708,159.55	993.26	0.00	10,120.76
2013	73,375,030.74	29,101.95	73,350,866.14	729,301.18	28,817.02	72,621,564.96	1,469.75	0.00	24,164.60
2014	70,921,916.70	81,405.77	70,864,753.62	704,526.80	80,605.78	70,160,226.82	3,836.84	0.00	57,163.08
2015	75,525,409.23	280,579.81	75,214,205.31	747,619.61	277,831.46	74,466,585.70	13,399.47	0.00	311,203.92
2016	78,843,212.60	755,274.54	78,453,795.80	780,076.32	747,881.11	77,673,719.48	86,317.01	0.00	389,416.80
2017	80,056,999.44	1,249,325.85	79,044,940.86	785,992.00	1,237,108.23	78,258,948.86	105,625.51	0.00	1,012,058.58
2018	81,551,576.36	78,905,555.66	78,256,697.42	778,370.61	78,128,546.55	77,478,326.81	496,970.54	0.00	3,294,878.94
<b>Total Collections by Year</b>	<b>731,752,447.94</b>	<b>81,307,918.69</b>	<b>726,629,611.13</b>	<b>7,224,970.98</b>	<b>80,507,401.32</b>	<b>719,404,640.15</b>	<b>709,135.24</b>	<b>0.00</b>	<b>5,122,836.81</b>

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2018-2019**

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 FY2019	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 Oct18-Oct19 \$102,594 less City of Aztec portion of \$13,337	Pro-rated Premium	\$89,257	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 FY18-19 \$1,103,701	All	\$1,103,701	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 FY18-19 SJ County 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 FY18-19	N/A	None	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2018-2019**

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 FY2019	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 FY18-19 \$3,960,654	100% Operating Exp.	\$3,960,654	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	\$302,309	44% of Operating Exp.	\$66,000 – \$34,854 for Director salary, \$28,556 for Operating plus \$2,860 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	\$10,297 + 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 FY18-19 \$3,068,359	100% Operating Exp.	\$1,665,255 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



**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2018-2019**

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 FY2019	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	\$244,146	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	\$13,131	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
<b>INTERGOVERNMENTAL AGREEMENTS</b>									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07 thru 06/30/19	FY18-19 \$15,638,295	100% of Operating Cost	\$15,638,295 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 06/30/19	FY18-19 \$15,638,295	100% of Operating Cost	\$15,638,295 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 06/30/19	FY18-19 \$15,638,295	100% of Operating Cost	\$15,638,295 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 2018-2019**

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 FY2019	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 - \$115,901 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$80,901	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	\$539,130	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	06/10/18 thru 06/30/19	\$11,469 COF \$68,491 SJC	CJTA-Salary COF-benefits 100% - reimb by City of Farmington / SJC	\$11,469 COF \$68,491 SJC	City of Farmington / San Juan County	City of Farmington / San Juan County	All Parties
Central Consolidated School District (MOU)	San Juan County	Provide SJCSD 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 \$55,452	One-half annual salary and benefits	\$27,873	Both Parties	San Juan County	Both Parties
City of Farmington San Juan Regional Medical Center Presbyterian Medical Center	Presbyterian Medical Center	Behavioral health services (joint intervention and sobering program)	11/17/15  Automatic Renewal	Unknown	\$321,679	\$321,679	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	07/01/18 thru 06/30/19 Renewing each year	\$150,639	None.	None	Both Parties	San Juan County	Both Parties

PHA NM066 SAN JUAN COUNTY HSG AUTHORITY  
FDS Submission 06/30/2019 Audited/Single Audit  
Financial Statement HCV Program Balance Sheet and Income Statement

FDS Line Item	Description	14.871
111	Cash - Unrestricted	\$119,687
112	Cash - Restricted - Modernization and Development	
113-010	HAP Funds	\$25,557
113-020	FSS Escrow Deposits	
113-030	All Other Funds	
113	<b>Cash - Other Restricted</b>	<b>\$25,557</b>
114	Cash - Tenant Security Deposits	
115-010	HAP Funds	
115-020	FSS Escrow Deposits	
115-030	All Other Funds	
115	<b>Cash - Restricted for Payment of Current Liabilities</b>	<b>\$0</b>
100	Total Cash	\$145,244
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	\$35,598
128.1	Allowance for Doubtful Accounts - Fraud	\$0
129	Accrued Interest Receivable	
120	Total Receivables, Net of Allowances for Doubtful Accounts	\$35,598
131	Investments - Unrestricted	
132-010	HAP Funds	
132-020	FSS Escrow Deposits	
132-030	All Other Funds	
132	<b>Investments - Restricted</b>	<b>\$0</b>
135-010	HAP Funds	
135-020	FSS Escrow Deposits	
135-030	All Other Funds	
135	<b>Investments - Restricted for Payment of Current Liability</b>	<b>\$0</b>
142	Prepaid Expenses and Other Assets	\$269
143	Inventories	
143.1	Allowance for Obsolete Inventories	
144	Inter Program Due From	
145	Assets Held for Sale	
150	Total Current Assets	\$181,111
161	Land	
162	Buildings	
163	Furniture, Equipment & Machinery - Dwellings	
164	Furniture, Equipment & Machinery - Administration	\$19,150
165	Leasehold Improvements	
166	Accumulated Depreciation	-\$19,150
167	Construction in Progress	
168	Infrastructure	
160	Total Capital Assets, Net of Accumulated Depreciation	\$0

PHA NM066 SAN JUAN COUNTY HSG AUTHORITY  
FDS Submission 06/30/2019 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	\$181,111
200	Deferred Outflow of Resources	
290	Total Assets and Deferred Outflow of Resources	\$181,111
311	Bank Overdraft	
312	Accounts Payable <= 90 Days	\$146
313	Accounts Payable >90 Days Past Due	
321	Accrued Wage/Payroll Taxes Payable	\$6,532
322	Accrued Compensated Absences - Current Portion	\$8,169
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	\$14,847
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	\$4,667
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	\$4,667
300	Total Liabilities	\$19,514
400	Deferred Inflow of Resources	\$35,598
508.4	Net Investment in Capital Assets	
511.4	Restricted Net Position	\$25,557
512.4	Unrestricted Net Position	\$100,442
513	Total Equity - Net Position	\$125,999
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	\$181,111

PHA NM066 SAN JUAN COUNTY HSG AUTHORITY  
 FDS Submission 06/30/2019 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	\$3,596
<b>70500</b>	<b>Total Tenant Revenue</b>	<b>\$3,596</b>
70600-010	Housing Assistance Payments	\$1,080,642
70600-020	Ongoing Administrative Fees Earned	\$208,915
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	
<b>70600</b>	<b>HUD PHA Operating Grants</b>	<b>\$1,289,557</b>
70610	Capital Grants	
70710	Management Fee	
70720	Asset Management Fee	
70730	Book Keeping Fee	
70740	Front Line Service Fee	
70750	Other Fees	
<b>70700</b>	<b>Total Fee Revenue</b>	<b>\$0</b>
70800	Other Government Grants	
71100-010	Housing Assistance Payment	\$0
71100-020	Administrative Fee	\$34
<b>71100</b>	<b>Investment Income - Unrestricted</b>	<b>\$34</b>
71200	Mortgage Interest Income	
71300	Proceeds from Disposition of Assets Held for Sale	
71310	Cost of Sale of Assets	
71400-010	Housing Assistance Payment	\$748
71400-020	Administrative Fee	\$737
<b>71400</b>	<b>Fraud Recovery</b>	<b>\$1,485</b>
71500	Other Revenue	\$397
71600	Gain or Loss on Sale of Capital Assets	
72000-010	Housing Assistance Payment	\$0
72000-020	Administrative Fee	\$0
<b>72000</b>	<b>Investment Income - Restricted</b>	<b>\$0</b>
<b>70000</b>	<b>Total Revenue</b>	<b>\$1,295,069</b>
91100	Administrative Salaries	\$110,090
91200	Auditing Fees	\$0
91300-010	To PHA Administered Program (i.e., COCC)	\$0
91300-020	To a Third Party/Outside Entity	\$0
<b>91300</b>	<b>Management Fee</b>	<b>\$0</b>
91310	Book-keeping Fee	
91400	Advertising and Marketing	
91500	Employee Benefit contributions - Administrative	\$39,313
91600	Office Expenses	\$16,461
91700	Legal Expense	
91800	Travel	
91810	Allocated Overhead	
91900	Other	
<b>91000</b>	<b>Total Operating - Administrative</b>	<b>\$165,864</b>

PHA NM066 SAN JUAN COUNTY HSG AUTHORITY  
FDS Submission 06/30/2019 Audited/Single Audit  
Financial Statement HCV Program Balance Sheet and Income Statement

FDS Line Item	Description	14.871
<b>92000</b>	<b>Asset Management Fee</b>	
92100	Tenant Services - Salaries	
92200	Relocation Costs	
92300	Employee Benefit Contributions - Tenant Services	
92400	Tenant Services - Other	
<b>92500</b>	<b>Total Tenant Services</b>	<b>\$0</b>
93100	Water	
93200	Electricity	
93300	Gas	
93400	Fuel	
93500	Labor	
93600	Sewer	
93700	Employee Benefit Contributions - Utilities	
93800	Other Utilities Expense	
<b>93000</b>	<b>Total Utilities</b>	<b>\$0</b>
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	
<b>94000</b>	<b>Total Maintenance</b>	<b>\$0</b>
95100	Protective Services - Labor	
95200	Protective Services - Other Contract Costs	
95300	Protective Services - Other	
95500	Employee Benefit Contributions - Protective Services	
<b>95000</b>	<b>Total Protective Services</b>	<b>\$0</b>
96110	Property Insurance	
96120	Liability Insurance	
96130	Workmen's Compensation	
96140	All Other Insurance	
<b>96100</b>	<b>Total insurance Premiums</b>	<b>\$0</b>
96200	Other General Expenses	
96210	Compensated Absences	\$19,138
96300	Payments in Lieu of Taxes	
96400	Bad debt - Tenant Rents	
96500	Bad debt - Mortgages	
96600	Bad debt - Other	
96800	Severance Expense	
<b>96000</b>	<b>Total Other General Expenses</b>	<b>\$19,138</b>
96710	Interest of Mortgage (or Bonds) Payable	
96720	Interest on Notes Payable (Short and Long Term)	
96730	Amortization of Bond Issue Costs	
<b>96700</b>	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>
<b>96900</b>	<b>Total Operating Expenses</b>	<b>\$185,002</b>
<b>97000</b>	<b>Excess of Operating Revenue over Operating Expenses</b>	<b>\$1,110,067</b>

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2019 Audited/Single Audit
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
97100	Extraordinary Maintenance	
97200	Casualty Losses - Non-capitalized	
97300-010	Mainstream 1	\$0
97300-020	Home-Ownership	\$0
97300-025	Litigation	\$0
97300-030	Hope VI - Section 8	\$0
97300-040	Tenant Protection	\$6,426
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	\$1,121,837
<b>97300</b>	<b>Housing Assistance Payments</b>	<b>\$1,128,263</b>
97350	HAP Portability-In	\$0
97400	Depreciation Expense	
97500	Fraud Losses	
97600	Capital Outlays - Governmental Funds	
97700	Debt Principal Payment - Governmental Funds	
97800	Dwelling Units Rent Expense	
<b>90000</b>	<b>Total Expenses</b>	<b>\$1,313,265</b>
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	
<b>10100</b>	<b>Total Other financing Sources (Uses)</b>	<b>\$0</b>
<b>10000</b>	<b>Excess (Deficiency) of Total Revenue Over (Under) Total</b>	<b>-\$18,196</b>
11020	Required Annual Debt Principal Payments	\$0
11030	Beginning Equity	\$144,195
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	

PHA NM066 SAN JUAN COUNTY HSG AUTHORITY  
 FDS Submission 06/30/2019 Audited/Single Audit  
 Financial Statement HCV Program Balance Sheet and Income Statement

FDS Line Item	Description	14.871
11100	Changes in Allowance for Doubtful Accounts - Other	
11170-001	Administrative Fee Equity - Beginning Balance	\$75,361
11170-010	Administrative Fee Revenue	\$208,915
11170-020	Hard to House Fee Revenue	\$0
11170-021	FSS Coordinator Grant	\$0
11170-030	Audit Costs	\$0
11170-040	Investment Income	\$34
11170-045	Fraud Recovery Revenue	\$737
11170-050	Other Revenue	\$397
11170-051	Comment for Other Revenue	Donation
11170-060	Total Admin Fee Revenues	\$210,083
11170-080	Total Operating Expenses	\$185,002
11170-090	Depreciation	\$0
11170-095	Housing Assistance Payment Portability In	\$0
11170-100	Other Expenses	\$0
11170-101	Comment for Other Expense	
11170-110	Total Expenses	\$185,002
11170-002	Net Administrative Fee	\$25,081
11170-003	Administrative Fee Equity- Ending Balance	\$100,442
11170-005	Pre-2004 Administrative Reserves	\$3,403
11170-006	Post-2003 Administrative Reserves	\$97,039
<b>11170</b>	<b>Administrative Fee Equity- Ending Balance</b>	<b>\$100,442</b>
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$68,834
11180-010	Housing Assistance Payment Revenues	\$1,080,642
11180-015	Fraud Recovery Revenue	\$748
11180-020	Other Revenue	\$3,596
11180-021	Comments for Other Revenue	LANDLORD REFUNDS
11180-025	Investment Income	\$0
11180-030	Total Housing Assistance Payments Revenues	\$1,084,986
11180-080	Housing Assistance Payments	\$1,128,263
11180-090	Other Expenses	\$0
11180-091	Comments for Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	\$1,128,263
11180-002	Net Housing Assistance Payments	-\$43,277
11180-003	Housing Assistance Payments Equity - Ending	\$25,557
<b>11180</b>	<b>Housing Assistance Payments Equity</b>	<b>\$25,557</b>
11190-210	Total ACC Units	4,380
11190-220	Unfunded Units	
11190-230	Other Adjustments	
<b>11190</b>	<b>Unit Months Available</b>	<b>4,380</b>
11210	Number of Unit Months Leased	3,045
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, 2019**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Homeland Security		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2017-SS-00032 SAN JUAN COUNTY	97.067	\$ 92,537
Office of Emergency Management/ Grant #2018-SS-00056 SAN JUAN COUNTY	97.067	2,265
<b>Total Homeland Security</b>		<u>94,802</u>
Federal Emergency Management Agency		
Federal Emergency Management Agency SAFER EMW-2014-FF-00529	97.083	65,706
<b>Total Federal Emergency Management Agency</b>		<u>65,706</u>
Child Nutrition Cluster		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	24,925
National School Lunch Program (NSLP)	10.555	39,483
<b>Total Child Nutrition Cluster</b>		<u>64,408</u>
Child Nutrition		
Pass through State of New Mexico		
U.S. Department of Agriculture		
After School Snack Program (ASSP)	10.558	10,599
<b>Total Child Nutrition</b>		<u>10,599</u>
Highway Planning & Construction Cluster		
Pass through State of New Mexico		
U.S. Department of Transportation		
Kirtland Schools Walk Path System Project Control No. F100270	20.205	662,160
River Trails Project-Glade Run	20.219	22,729
<b>Total Highway Planning &amp; Construction Cluster</b>		<u>684,889</u>
U. S. Department of Housing and Urban Development		
Housing Choice Vouchers		
<b>Direct from HUD</b>	14.871	1,312,337
<b>Total U. S. Department of Housing and Urban Development</b>		<u>1,312,337</u>
U. S. Department of Transportation		
Pass through State of New Mexico		
Operation ENDWI/ Grant #18-AL-64-086	20.608	8,393
Operation ENDWI/ Grant #19-AL-64-086	20.608	9,328
<b>Total U. S. Department of Transportation</b>		<u>17,721</u>
U. S. Department of Interior		
Taylor Grazing	15.206	13,143
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L13PX00451/Mod0006	15.225	10,000
Bureau of Land Management/ Grant #140L2218C0002	15.225	60,000
<b>Total U. S. Department of Interior</b>		<u>83,143</u>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2019**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Justice		
Edward Byrne Memorial Justice Assistance Grant 2017-DJ-BX-0264	16.738	24,974
Edward Byrne Memorial Justice Assistance Grant 2018-DJ-BX-0284	16.738	34,170
Pass through State of New Mexico		
Edward Byrne Memorial Justice Assistance Grant 16-JAG-SWIFT-SFY19	16.738	<u>22,000</u>
<b>Total U. S. Department of Justice</b>		<u>81,144</u>
Federal Emergency Management Agency		
Pass through State of New Mexico		
EMPG Grant/Grant #2016-EP-00005-S01 SAN JUAN COUNTY	97.042	<u>101,288</u>
<b>Total Federal Emergency Management Agency</b>		<u>101,288</u>
<b>Total Expenditures of Federal Awards</b>		<u><u>\$ 2,516,037</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of San Juan County ("County") under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended and does not present the financial position or changes in net position of the County.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**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  
Brian S. Colòn, Esq.  
New Mexico State Auditor

We have audited, 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of San Juan County (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 7, 2019.

**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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant

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NEW MEXICO | Albuquerque



deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

### Compliance and Other Matters

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

### County's Response to Findings

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

### Purpose of this Report

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



Pattillo, Brown & Hill, L.L.P.  
Albuquerque, New Mexico  
November 7, 2019

#### OFFICE LOCATIONS

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NEW MEXICO | Albuquerque



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## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the County Commission  
San Juan County  
and  
Brian S. Colòn, Esq.  
New Mexico State Auditor

### Report on Compliance for Each Major Federal Program

We have audited San Juan County's (the "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, 2019. 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 Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for 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 [Entity Name]'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.

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## 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, 2019.

## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 were not 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.



Pattillo, Brown & Hill, L.L.P.  
Albuquerque, New Mexico  
November 7, 2019

## OFFICE LOCATIONS

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NEW MEXICO | Albuquerque

**STATE OF NEW MEXICO  
 SAN JUAN COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2019**

**A. SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

***Federal Awards***

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	None
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 Uniform Guidance?	No
Identification of major programs: Section 8 Housing Choice Vouchers – CFDA #14.871	
Dollar threshold used to distinguish Between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes



**STATE OF NEW MEXICO  
SAN JUAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2019**

**B. FINANCIAL STATEMENT FINDINGS**

**2019-001 Prior Period Adjustment (Significant Deficiency)**

**CONDITION:** The County understated inventory and unrestricted net position on the statement of net position by \$1,206,921 in the 2018 financial statements. Additionally, the inventory and the non-spendable fund balance on the balance sheet were understated in the 2018 financial statements. These understatements resulted in a prior period adjustment in the current year.

**CRITERIA:** In accordance with generally accepted accounting principles, all inventory transactions should be properly recorded and recognized.

**EFFECT:** The County's under recognized inventory resulted in a material misstatement in the financial statements.

**CAUSE:** In prior years the County erroneously did not include certain Road Department and Fire Operation inventories on the inventory listing. These amounts should have been recorded as inventory which caused an understatement of inventory.

**RECOMMENDATION:** We recommend that the County review all inventory transactions prior to posting to ensure that they are valid. We recommend that the County reconcile inventory counts at year end to the financial statements to ensure transactions are properly recorded.

**MANAGEMENT RESPONSE:** The 2019 fiscal year was the year of final implementation of the facilities and fleet management module of the County's ERP system. Through the detailed process of working with the affected departments, it was identified that there was \$509,809 in certain inventoriable items within the public works yard that were previously expended in prior years but were held for future projects/emergencies. Additionally, it was identified that the Public Works department expended monies to crush gravel for future road maintenance with a total estimated value of \$671,186. Furthermore, the upon identifying these inventoriable items the County worked diligently to identify any other inventory identifying approximately \$25,926 in fire apparatus repair equipment. All identified inventories were purchased via County funds. Upon identification of these variances the County choose to restate its 2018 fund balance to record these inventories in accordance with Generally Accepted Accounting Principles. See Note 18 to the financial statements for further details.

**RESPONSIBLE PARTY / TIMELINE TO CORRECT:** The County Finance, Public Works and Fire departments took the appropriate steps to value the existing inventories allowing them to be accurately entered within the subsidiary ledger of the County's ERP system effective July 1, 2019. The County has implemented procedures to reconcile the inventory subsidiary ledger to the general ledger monthly with physical inventories completed mid-year and at year end. Physical inventory will be conducted annually thereafter. The County's gravel pits will be surveyed quarterly in house utilizing a drone flyover. The County has satisfactorily corrected this issue within the first and second quarters of the 2020 fiscal year.

**STATE OF NEW MEXICO  
SAN JUAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2019**

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

No matters were reported.

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

No matters were reported.

**STATE OF NEW MEXICO  
SAN JUAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2019**

**STATUS OF PRIOR YEAR FINDINGS**

**Description**  
None

**Status**

**SAN JUAN COUNTY, NEW MEXICO  
EXIT CONFERENCE  
Year Ended June 30, 2019**

An exit conference was held on November 12, 2019 and attended by the following:

San Juan County:

Jack L. Fortner, Commission Chair  
Jim Crowley, Commission Chair Pro-Tem  
Mike Stark, County Manager  
Fran Fillerup, County Administrative Officer  
Jim Cox, Chief Financial & Strategy Officer  
Kim Martin, Deputy Chief Financial Officer  
Mike Sofka, Financial Manager  
Travis Sisco, Financial Manager  
Mark Duncan, Treasurer  
Carol Taulbee, Chief Deputy Treasurer  
Faye Anderson, Executive Housing Director

Communications Authority:

David Ripley, Communications Director

San Juan Water Commission:

Doug Echols, Legal Representative

Pattillo, Brown & Hill, L.L.P. Certified Public Accountants and Business Consultants:

Chris Garner, Partner