



SAN JUAN COUNTY NEW MEXICO

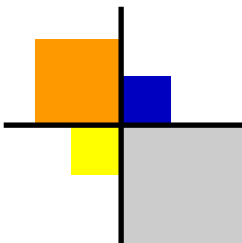
COMPREHENSIVE ANNUAL FINANCIAL REPORT



Farmington Lake

photo by W. Dean Howard Photography

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**





**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2020**

*Prepared by:
San Juan County Finance Department*

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Angel Peak



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

Jim Cox
Deputy County Manager

100 South Oliver Drive
Aztec, New Mexico 87410
Phone: (505) 334-4271 Fax: (505) 334-3168
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October 30, 2020

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 1st each year for the fiscal year ending June 30th. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2020.

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, 2020, 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, 2020 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 278.

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.

Profile of San Juan County

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,538 square miles and a 2019 estimated population according to the U.S. Census Bureau of 123,958. The population decreased by 4.7% from the 2010 population of 130,045. 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, 2020 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, 207 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 1st and a final approved budget by July 31st to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The 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.

Factors Affecting Financial Condition

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. Enchant Energy continues to move forward with the carbon capture project for San Juan Generating Station. Cindy Crane, CEO of Enchant Energy, said the company submitted a bid as part of the Public Service Company of New Mexico 2020 request for proposals for electricity. Crane said the rest of the year Enchant Energy will be focused on raising equity for development, initiating permitting, expanding the management team, negotiating agreements for carbon capture sales, transportation and storage, negotiating power purchase agreements and continuing negotiations of transferring ownership. Enchant hopes to get permission to begin construction of the carbon capture island in 2021. "We believe that the construction can begin without any impacts to the operations of the plant," Crane said. She said the company aims to have it fully operational by the end of 2024.

San Juan County applied for and was subsequently awarded \$2 million of federal funding for a railroad planning study. The economic development represented by a freight system means numerous jobs for San Juan County and Navajo Nation residents as well as a secure future of economic diversity.

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. Actual revenues for FY20 were \$3,524,854 which is a decrease of 31.95% over FY19 revenue of \$5,179,616. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.

The Farmington Metropolitan Statistical Areas (MSA) (San Juan County) total nonagricultural employment was down 7,000 jobs or 14.7%. The private sector lost 4,300 jobs, or 11.7%. San Juan County had an unemployment rate of 11.3% in June 2020 which is an increase from the 10.3% rate reported in May 2020. New Mexico's seasonally adjusted unemployment rate was 8.3% in June 2020 which is a slight decrease from 9.1% in May 2020. The national unemployment rate in June was 11.1% which is a slight decrease from 13.3% 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 three capital improvement projects in place as of the June 30, 2020 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	2,370,000
<i>Radio Infrastructure Upgrades and Replacements</i>	2,000,000	1,100,000
<i>Decommission Bridge #8118 (5-mile Bridge) and Chip Seal CR 4990</i>	2,000,000	0

The County received \$2,000,000 in appropriations from the State of New Mexico for the East Culpepper Flats Water system. San Juan County was also appropriated \$1,100,000 in FY21 for the Radio Infrastructure upgrades and replacements. The County continues to seek funding for completion of its top capital improvement 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 1/12th (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state’s cash reserve requirements. The General Fund (sub-fund) cash reserve at June 30, 2020 was \$14,685,455 or 48.44% 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, 2020 was \$514,488 or 8.4% of the Road Fund’s final expenditure budget, meeting the 1/12th 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 \$19,326,566 at the end of the fiscal year is 29.02% 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, 2019. 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 14th 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 FY20 Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents. This is the 12th year that the County has received this GFOA budget award.

San Juan County also received its first Popular Annual Financial Report (PAFR) award from GFOA. The PAFR extracts information from our comprehensive annual financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

The National Association of Counties (NACO) awarded San Juan County with a National Achievement Award for our Clean Up San Juan County Application. This app was developed internally by the GIS Manager to provide citizens an easy method for reporting illegal dump sites to the County for clean-up by the Solid Waste Division of Public Works. This marks the 11th NACO achievement award that San Juan County has been awarded.

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 15 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 & 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, 2019

Christopher P. Morill

Executive Director/CEO

SAN JUAN COUNTY



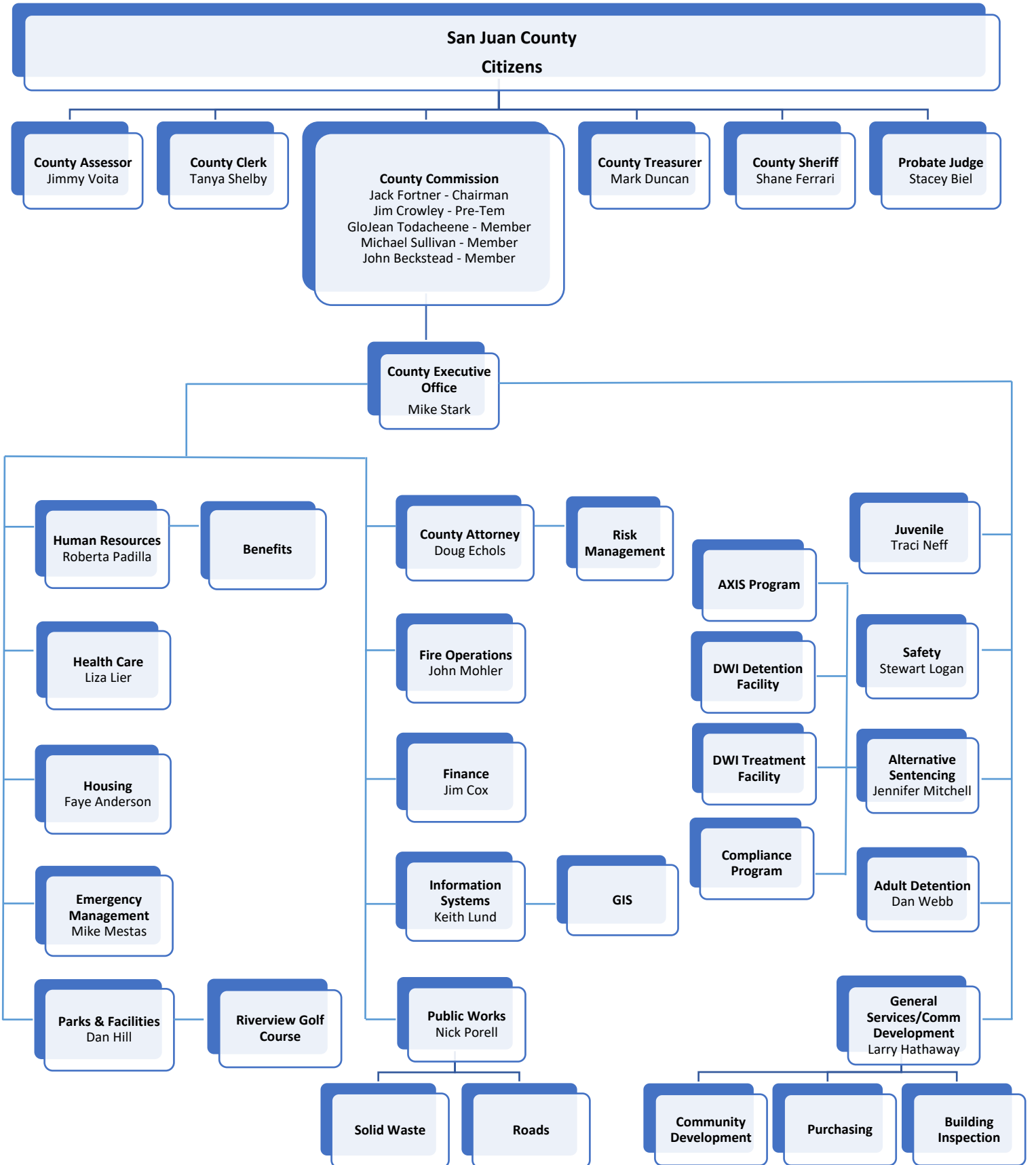
MISSION STATEMENT:

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, 2020

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 Administrator	Daniel Webb
Alternative Sentencing Director	Jennifer Mitchell
Chief Human Resources Officer	Roberta Padilla
Chief Information Officer	Keith Lund
County Attorney	Doug Echols
Emergency Manager	Mike Mestas
Executive Housing Director	Faye Anderson
Fire Chief	John Mohler
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. Colón, 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, 2020, 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 presentation of the financial statements.

OFFICE LOCATIONS

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

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, 2020, 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 103 to 118 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.

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 October 30, 2020 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
October 30, 2020

Bisti Badlands



photo by W. Dean Howard Photography



**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

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, 2020. 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.

Financial Highlights

- ❖ The assets and deferred outflows of San Juan County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$117,964,855 (*net position*). Of this amount, \$83,887,321 was reported as deficit *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- ❖ Total net position decreased by \$11,733,815 from the prior year as a result of several capital projects spending down within the Hospital Construction, 2015 GRT Bond, ERP Project and Capital Replacement/Reserve Fund monies. The County additionally experienced increased costs of its pension and other post-employment benefit obligations totaling \$4 million in a reduction to net position.
- ❖ As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$54,511,909, decreasing \$7,743,582 from the prior year. Approximately 49.2% of this total fund balance amount, \$26,795,268, is available for spending at the government's discretion (*unrestricted fund balance*).
- ❖ At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$19,326,566, or 37.5% of total general fund expenditures.

Overview of the Financial Statements

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Government-wide financial statements

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

The *Statement of Net Position* presents information on all of San Juan County's assets, 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

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. San Juan County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of San Juan County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. The County has no proprietary funds.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Governmental Funds

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

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

San Juan County maintains 35 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Corrections, Intergovernmental Grants, Water Reserve, 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

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.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

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

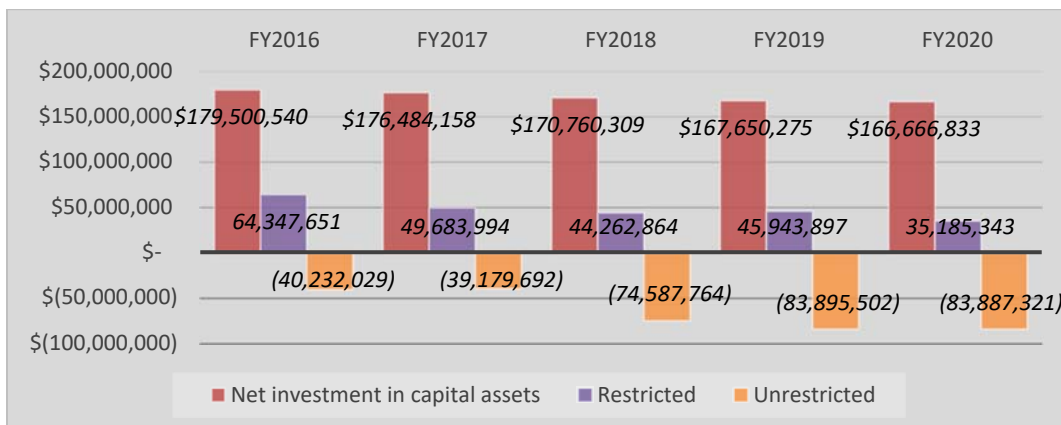
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 50-102 of this report.

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 \$117,964,855 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 FY20, 141% 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 \$86.6 million at June 30, 2020. Although San Juan County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

San Juan County's Net Position

	Governmental Activities	
	FY 2020	FY 2019
<i>Current and other assets</i>	\$ 66,110,315	71,080,675
<i>Capital assets</i>	200,350,409	203,215,848
Total assets	266,460,724	274,296,523
<i>Deferred outflow – pension related</i>	12,344,132	19,050,178
<i>Deferred outflow – OPEB related</i>	2,788,548	3,376,207
<i>Deferred outflow – charge on refunding</i>	497,474	611,756
Total deferred outflow	15,630,154	23,038,141
<i>Long-term liabilities outstanding</i>	132,144,344	147,805,322
<i>Other liabilities</i>	5,975,488	5,986,304
Total liabilities	138,119,832	153,791,626
<i>Deferred inflow – pension related</i>	5,425,253	4,800,517
<i>Deferred inflow – OPEB related</i>	16,661,065	8,475,947
<i>Deferred inflow – deferred revenue HUD & Grants</i>	3,919,873	567,904
Total deferred inflow	26,006,191	13,844,368
<i>Net Investment in capital assets</i>	166,666,833	167,650,275
<i>Restricted</i>	35,185,343	45,943,897
<i>Unrestricted (Deficit)</i>	(83,887,321)	(83,895,502)
Total net position	\$ 117,964,855	129,698,670

An additional portion of San Juan County's net position, \$35,185,343, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(83,887,321) represents deficit *unrestricted net position*.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Net position decreased by \$11,733,815 representing a 1.76% decrease from the prior fiscal year's reduction of \$11,943,660. The decrease over last years reduction of net position is attributable to the change in 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, 2020.

San Juan County's Changes in Net Position

	Governmental Activities	
	FY 2020	FY 2019
<u>Revenues</u>		
<i>Program revenues:</i>		
Charges for services	\$ 11,921,716	11,462,207
Operating grants & Contributions	15,490,557	13,286,915
Capital grants & Contributions	94,878	369,967
<i>General Revenues:</i>		
Property taxes	25,405,070	25,876,869
Gross Receipts taxes	38,336,166	36,362,657
Gas/Motor Veh. Taxes	1,899,410	2,098,919
Oil & Gas taxes	3,524,854	5,179,616
Payment in Lieu of taxes	2,481,752	2,368,930
Other taxes	1,536,885	1,462,145
Investment earnings	1,712,551	872,636
Other	643,167	2,108,843
Total revenues	103,047,006	101,449,704
<u>Expenses</u>		
General government	20,184,947	20,056,981
Public safety	56,254,541	55,892,654
Public works	7,183,578	7,069,365
Health and welfare	19,582,744	18,934,598
Culture and recreation	5,829,357	5,997,726
Environmental	3,906,585	3,474,369
Interest on long-term debt	1,839,069	1,967,671
Total expenses	114,780,821	113,393,364
Change in net position	(11,733,815)	(11,943,660)
Net position, Beginning	129,698,670	140,435,409
Restatement	-	1,206,921
Net position, Beginning, as restated	-	141,642,330
Net position, Ending	\$ 117,964,855	129,698,670

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Governmental activities decreased San Juan County's net position by \$11,733,815. Key elements of this decrease are as follows:

Revenues: Revenues in FY20 increased from FY19 by 1.57%.

- ❖ The charges for services revenues in FY20 increased by \$459,509 or 4%. This increase occurred primarily in Health and Welfare due to an accrued receivable for a one-time payment due from stop loss for our health insurance.
- ❖ The Operating Grants and Contributions revenues in FY20 have increased 16.6%, or an increase of \$2,203,642. San Juan County received State appropriations for several capital outlay projects contributed to this increase.
- ❖ Gross Receipts Tax Revenue increased by \$1,973,509 or 5.4%. The cause is primarily due to the County receiving more equalization payment from the State as well as State payments related to the introduction of internet gross receipts tax.
- ❖ Revenue from oil and gas production and equipment decreased by \$1,654,762 or 31.9% from the prior year, mainly due to the lack of production within the basin and low market prices for natural gas.
- ❖ Payments in Lieu of Taxes (PILT) was reauthorized in FY20 under the Department of Interior. The actual PILT revenue received for FY20 was \$2,481,752 approximating that of FY19.
- ❖ The County received more in investment earnings during FY20 as compared to FY19 in the amount of \$839,915 or 96%. This was largely the result of gain on the market value of the County's investment portfolio at the conclusion of the fiscal year coupled with investments that had high yield that had matured during the 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 were sufficient to operate the FY20 budget and provide services to the County's constituents.

Expenses: Expenses increased by 1.2% from the prior fiscal year.

- ❖ The County strives to remain competitive amongst local employers and across the region in regard 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 workforce and the Commission authorized, during the budget process for FY20, a 1% merit increase for eligible employees.
- ❖ There were no increases in premiums and no changes to the County health insurance plan for FY20.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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- ❖ The General Government expenses increased by \$127,966 from FY19. This increase is the result of the County attempting to reduce operating costs in an inflationary market. Such cost decreases are offset by the increase in contractual costs.
- ❖ The Health and Welfare expenses increased by \$648,146 primarily resulting from more costly health plan claims being processed.
- ❖ The Environmental expenses for FY20 increased by \$432,216 over the FY19 expenses. The primary increase is due to the increase in operating expenditures for the Water Reserve fund as the result of a planned one-time payment on a water project.

Financial Analysis of the Government's Funds

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

Governmental funds

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

As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$54,511,909, a decrease of \$7,743,582 in comparison with the prior fiscal year's fund balance. The decrease is attributable to a \$1.5 million in GRT Revenue Bond fund monies as the fund 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. Finally, there was \$3 million in planned capital projects that were funded by the previously generated fund balance.

Approximately 49.2% of this total amount, or \$26,795,268 constitutes unrestricted fund balance (consisting of \$7,054,213 committed, \$10,795,664 assigned, and \$8,945,391 unassigned) which is available for spending at the government's discretion. \$2,824,761 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 (\$10,813,852), healthcare expenditures (\$6,232,768), GRT Bond Series 2015 (\$3,966,424),

**SAN JUAN COUNTY, NEW MEXICO
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JUNE 30, 2020**

grant funded (\$636,505), GRT reserve (\$937,003), and other purposes (\$2,305,328). 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 \$19,326,566, while total fund balance reached \$29,570,086. 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 37.5% of total General Fund expenditures, while total fund balance represents 57.4% of that same amount.

The fund balance for the General Fund increased by \$1,020,215 primarily due to the increased revenue sources in the form of State Equalization payments in conjunction with managing the County's expenditures considering an uncertain economy within the County.

Major funds

Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, intergovernmental grants fund, the Water Reserve 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 FY20, the per-diem rate increased from \$82.29 to \$86.45 due to continued increase in the cost of inmate medical healthcare.

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, 2020, the County was in compliance with all requirements of its grant projects. State grants in the form of state appropriations are detailed within Note 16 while federal grants are detailed within the Schedule of Expenditures of Federal Awards on page 275 and 276.

The ***Water Reserve Fund*** accounts 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 ley for this purpose

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.

**SAN JUAN COUNTY, NEW MEXICO
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There as a slight increase in gross receipts tax collection; however, the cost to operate the Communications Center and Ambulance services increased \$173,152 in the current fiscal year.

General Fund Budgetary Highlights

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 \$647,483 more than the original estimates and the expenditure budget was \$1,406,741 more than the original expenditure budget. The main budgetary highlights can be summarized as follows:

- ❖ The revenues received within the General Fund were within budget by \$87,020. This was largely the result of management evaluating regularly the revenue streams coming in and adjusting as needed due to the current economic state of the County at June 30.
- ❖ Public Safety's actual expenditures were \$1,141,911 below budget. These departments continued to experience personnel vacancies causing planned budget to be unused for portions of the year. This in addition to the attempt to reduce operating expenditures resulted in the overall actual expenditures coming in below budget.
- ❖ Road Fund saw actual expenditures under budget by \$908,304 primarily due to lower fuel costs, less maintenance and repair costs than anticipated for reduced activity towards the end of FY20 and budget savings on personnel vacancies.
- ❖ The Healthcare Assistance fund saw a decrease of \$1,029,192 from it's final budget largely due to contractual expenditures, County Supported Medicaid and Safety Net Care Pool payments having been less than anticipated for the year.
- ❖ The Risk Management fund saw a decrease of \$216,809 in expenditures from what was anticipated during the budget process due to actual worker's compensation deductibles and insurance premiums coming in under budget. Reduced insurance premiums are the result of the County actively looking for the best insurance carrier.

**SAN JUAN COUNTY, NEW MEXICO
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Capital Asset and Debt Administration

Capital assets

San Juan County's investment in capital assets for its governmental activities as of June 30, 2020 amounts to \$200,350,409 (net of accumulated depreciation) as compared to \$203,215,848 in the prior fiscal year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, roads, bridges and construction in progress.

Major capital asset events during the current fiscal year included the following:

- ❖ Construction was completed this year on the emergency room renovations; total construction costs as of the close of the fiscal year was \$3,238,407.
- ❖ Construction continued on the Kirtland Walk path; construction-in-progress as of the close of the fiscal year was \$1,229,355.
- ❖ Construction was completed on the McGee Park electrical upgrade; construction costs as of the close of the fiscal year was \$2,417,906.
- ❖ Construction continued on Bridge 8130 (CR 5000); construction-in-progress as of the close of the fiscal year was \$747,742.

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

	Governmental Activities	
	FY 2020	FY 2019
<i>Land and Works of Art</i>	\$ 8,064,241	8,083,788
<i>Buildings and improvements</i>	96,973,354	97,929,056
<i>Machinery and equipment</i>	21,209,193	21,149,167
<i>Infrastructure</i>	65,933,802	67,463,908
<i>Construction in progress</i>	8,169,819	8,589,929
Total	\$ 200,350,409	203,215,848

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.

Long-term debt

At the end of the current fiscal year, San Juan County had total debt outstanding of \$38,251,519. All of the County's current outstanding debt is secured by specified gross receipts taxes.

**SAN JUAN COUNTY, NEW MEXICO
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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, 2020 deadline.

San Juan County’s Outstanding Debt

	Governmental Activities	
	FY 2020	FY 2019
<i>GRT Revenue Bonds</i>	\$ 26,425,000	28,065,000
<i>NMFA Loan</i>	11,225,000	13,005,000
<i>NMED Loan</i>	601,519	631,300
Total Outstanding Debt	\$ 38,251,519	41,701,300

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 \$3,621,318,780. Thus, San Juan County’s legal debt limit is \$144,852,751. 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 11.3%. It stands higher than the State of New Mexico’s rate of 8.3% and slightly higher than the nationwide rate of 11.1%.
- ❖ 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, 2020 to December 31, 2020 remained at 6.5625%.
- ❖ Payments in Lieu of Taxes (PILT) – The FY21 budgeted revenues from PILT are estimated at a full funding level of \$2,300,000.

**SAN JUAN COUNTY, NEW MEXICO
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- ❖ Oil and gas production and equipment revenues FY21 budget included a planned reduction of 15% over FY20 actual collections (34% reduction from the FY20 original budget) due to continued decline of this industry in the area. The County is optimistic that revenues might increase should the price of natural gas continue at the higher market rate; however, the County continues to be conservative in its estimates to ensure sufficient revenue is generated to provide services during the upcoming fiscal year.
- ❖ During a review of a 10-year trend of the health plan, it was determined that based on the current information and forecasting, the County would need to increase the total premium by 4% and reallocate the 21% employee/79% employer to a 22/78% split. These increases, effective January 1, 2021, will ensure that the major medical fund is solvent to cover future claims. This marks the first year in the prior seven years in which the County had not increased premiums.
- ❖ 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. Enchant continues to finish their study to ensure that this will be a viable venture and continues to move forward with the carbon capture project. Currently, the direct County impact on property tax revenue if San Juan Generating Station shuts down is estimated at a loss of \$1.5 million.

All of these factors were considered in preparing San Juan County's operating budget for the 2020 fiscal year as well as planning for the FY21 budget process.

Requests for information

This financial report is designed to provide a general overview of San Juan County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the San Juan County Chief Financial Officer, 100 South Oliver Drive, Aztec, NM 87410.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET POSITION (DEFICIT)
June 30, 2020

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
ASSETS			
Cash and investments	\$ 48,200,033	814,896	500,949
Cash and investments, restricted	4,811,039	-	-
Receivables, net of allowance for uncollectable	10,274,482	45,516	532
Inventories	1,422,387	-	-
Prepaid expenses	1,402,374	102,739	10,520
Capital assets, not depreciated	55,172,221	-	-
Capital assets, net of accumulated depreciation	145,178,188	2,325,380	40,537
Total assets	266,460,724	3,288,531	552,538
DEFERRED OUTFLOWS			
Pension related	12,344,132	633,296	106,315
Other post employment benefit related	2,788,548	117,450	21,410
Refunding of debt	497,474	-	-
Total deferred outflows	15,630,154	750,746	127,725
LIABILITIES			
Accounts payable	3,364,817	24,495	1,676
Accrued payroll	1,924,450	122,608	20,944
Accrued claims	612,626	-	-
Accrued interest	73,595	-	-
Long-term liabilities, due in one year	6,810,968	177,008	32,019
Long-term liabilities, due in more than one year			
Noncurrent liabilities	38,745,978	-	10,607
Net pension liability	65,088,739	3,465,319	481,246
Net other post employment benefit liability	21,498,659	1,290,795	179,304
Total liabilities	138,119,832	5,080,225	725,796
DEFERRED INFLOWS			
Pension related	5,425,253	300,497	12,432
Other post employment benefit related	16,661,065	1,095,566	113,664
Deferred revenue - HUD & Grants	3,919,873	-	-
Total deferred inflows	26,006,191	1,396,063	126,096
NET POSITION			
Net investment in capital assets	166,666,833	2,325,380	40,537
Restricted for:			
Debt service	210,314	-	-
Special projects	33,764,419	502,101	-
Capital Outlay	1,210,610	313,947	-
Unrestricted (deficit)	(83,887,321)	(5,578,439)	(212,166)
Total net position (deficit)	\$ 117,964,855	(2,437,011)	(171,629)

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2020

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	Component Units	
					Governmental Activities	Communications Authority	San Juan Water Commission
Primary government							
Governmental activities							
General government	\$ 20,184,947	2,003,414	6,423,957	-	(11,757,576)		
Public safety	56,254,541	4,078,943	4,635,574	-	(47,540,024)		
Public works	7,183,578	974,802	22,817	94,878	(6,091,081)		
Health and welfare	19,582,744	2,885,264	1,378,398	-	(15,319,082)		
Culture and recreation	5,829,357	1,181,431	16,083	-	(4,631,843)		
Environmental	3,906,585	797,862	3,013,728	-	(94,995)		
Interest on long-term debt	1,839,069	-	-	-	(1,839,069)		
Total governmental activities	114,780,821	11,921,716	15,490,557	94,878	(87,273,670)		
Component Units							
Communications Authority							
Public safety	4,355,849	-	3,995,435	-	(360,414)		-
San Juan Water Commission							
Environmental	1,722,315	64,445	1,611,345	-	-		(46,525)
Total component units	\$ 6,078,164	64,445	5,606,780	-	(360,414)		(46,525)
General Revenues							
Property taxes				\$ 25,405,070	-		-
Gross receipts taxes				38,336,166	-		-
Gas/Motor Vehicle Taxes				1,899,410	-		-
Franchise taxes				1,536,885	-		-
Oil & Gas taxes				3,524,854	-		-
Payments in lieu of taxes				2,481,752	-		-
Unrestricted investment earnings				1,712,551	16,192		9,987
Miscellaneous revenues				643,167	18,605		-
Total general revenues				75,539,855	34,797		9,987
Change in net position				(11,733,815)	(325,617)		(36,538)
Net position (deficit), beginning				129,698,670	(2,111,394)		(135,091)
Net position (deficit), ending				\$ 117,964,855	(2,437,011)		(171,629)

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
June 30, 2020

	General	Corrections	Inter-Governmental Grants	Water Reserve Fund
ASSETS				
Pooled cash and investments	\$ 23,480,772	2,000	362,573	7,009,997
Pooled cash - Restricted	927,884	-	3,843,680	-
Receivables, net				
Taxes	5,950,233	-	-	93,786
Intergovernmental	168,646	68,950	639,209	-
Interest	141,138	-	-	-
Other	811,219	3,261	-	-
Prepaid expenditures	1,359,109	951	-	-
Inventory	1,180,709	-	-	-
Total assets	\$ 34,019,710	75,162	4,845,462	7,103,783
LIABILITIES				
Accounts payable	\$ 1,613,454	599,056	347,254	-
Accrued payroll	1,195,569	354,713	-	-
Accrued claims	612,626	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	3,421,649	953,769	347,254	-
DEFERRED INFLOWS				
Property taxes	995,638	-	-	-
Deferred revenue	32,337	247	18,023	86,926
Deferred revenue - HUD & grants	-	-	3,843,680	-
Total deferred inflows	1,027,975	247	3,861,703	86,926
FUND BALANCES				
Nonspendable	2,539,818	951	-	-
Restricted	7,703,702	-	636,505	-
Committed	-	-	-	7,016,857
Assigned	9,369,742	-	-	-
Unassigned (deficit)	9,956,824	(879,805)	-	-
Total fund balances (deficit)	29,570,086	(878,854)	636,505	7,016,857
Total liabilities, deferred inflows, and fund balances	\$ 34,019,710	75,162	4,845,462	7,103,783

See Notes to Financial Statements.

Gross Receipts Tax Comm. / EMS	Nonmajor Governmental Funds	Total Governmental Funds
6,136,788	11,207,903	48,200,033
-	39,475	4,811,039
917,335	316,851	7,278,205
-	423,916	1,300,721
-	-	141,138
-	116,015	930,495
-	42,314	1,402,374
-	241,678	1,422,387
<u>7,054,123</u>	<u>12,388,152</u>	<u>65,486,392</u>
115,805	667,972	3,343,541
14,567	359,601	1,924,450
-	-	612,626
-	21,276	21,276
<u>130,372</u>	<u>1,048,849</u>	<u>5,901,893</u>
-	-	995,638
-	19,546	157,079
-	76,193	3,919,873
-	95,739	5,072,590
-	283,992	2,824,761
6,923,751	9,627,922	24,891,880
-	37,356	7,054,213
-	1,425,922	10,795,664
-	(131,628)	8,945,391
<u>6,923,751</u>	<u>11,243,564</u>	<u>54,511,909</u>
<u>7,054,123</u>	<u>12,388,152</u>	<u>65,486,392</u>

Chokecherry Canyon



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, 2020

	<u>Governmental Activities</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance Governmental Funds	\$ 54,511,909
Refunding of debt	497,474
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources and, therefore, are not reported in the funds.	15,132,680
Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,152,717
Long term receivables that are not financial resources and, therefore, are not reported in the funds.	623,923
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.	(22,086,318)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	200,350,409
Accrued interest payable	(73,595)
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	(41,644,015)
Net pension liability	(65,088,739)
Other post employment benefit liability	(21,498,659)
Net affect of compensated absences	(3,912,931)
Subtotal	<u>(132,144,344)</u>
	<u>(132,144,344)</u>
Net position of governmental activities	\$ <u><u>117,964,855</u></u>

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, 2020

	General	Corrections	Inter-Governmental Grants	Water Reserve Fund
Revenues				
Taxes	\$ 52,673,175	3,297,858	-	1,762,354
Intergovernmental - Federal	2,481,752	-	768,375	-
Intergovernmental - State	-	-	5,572,276	-
Intergovernmental - Other	226,435	1,721,306	31,332	-
Interest and investment income	1,140,495	-	-	130,871
Fees	9,673,859	525,205	-	-
Sale of assets	24,705	-	-	-
Miscellaneous	379,794	26,142	-	-
Total revenues	66,600,215	5,570,511	6,371,983	1,893,225
Expenditures				
Current				
General government	11,805,915	-	2,620,951	-
Public safety	15,451,757	15,699,995	-	-
Public works	5,182,863	-	-	-
Health and welfare	15,340,471	-	-	-
Culture and recreation	3,653,302	-	-	-
Environmental	-	-	-	1,695,088
Capital outlay	84,080	136,952	4,036,184	-
Debt service-principal	-	-	-	-
Debt service-interest expense	-	-	-	-
Total expenditures	51,518,388	15,836,947	6,657,135	1,695,088
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	15,081,827	(10,266,436)	(285,152)	198,137
Other Financing Sources (Uses)				
Transfers, in	6,472,197	9,471,531	573,391	-
Transfers, out	(20,533,809)	-	(373,741)	(182,000)
Total other financing sources (uses)	(14,061,612)	9,471,531	199,650	(182,000)
Net changes in fund balances	1,020,215	(794,905)	(85,502)	16,137
Fund balances (deficit), beginning of year	28,549,871	(83,949)	722,007	7,000,720
Fund balances (deficit), end of year	\$ 29,570,086	(878,854)	636,505	7,016,857

See Notes to Financial Statements.

Gross Receipts Tax Comm. / EMS	Nonmajor Governmental Funds	Total Governmental Funds
5,864,217	7,328,736	70,926,340
-	1,395,774	4,645,901
-	5,062,708	10,634,984
-	808,230	2,787,303
132,637	308,548	1,712,551
-	2,034,749	12,233,813
-	5,211	29,916
-	244,831	650,767
<u>5,996,854</u>	<u>17,188,787</u>	<u>103,621,575</u>
-	105,373	14,532,239
7,269,533	11,934,172	50,355,457
-	-	5,182,863
-	1,329,837	16,670,308
-	995,664	4,648,966
-	2,170,848	3,865,936
169,053	6,417,548	10,843,817
-	3,420,000	3,420,000
-	1,845,571	1,845,571
<u>7,438,586</u>	<u>28,219,013</u>	<u>111,365,157</u>
<u>(1,441,732)</u>	<u>(11,030,226)</u>	<u>(7,743,582)</u>
3,050,234	10,054,869	29,622,222
(3,071,332)	(5,461,340)	(29,622,222)
<u>(21,098)</u>	<u>4,593,529</u>	<u>-</u>
(1,462,830)	(6,436,697)	(7,743,582)
<u>8,386,581</u>	<u>17,680,261</u>	<u>62,255,491</u>
<u>6,923,751</u>	<u>11,243,564</u>	<u>54,511,909</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, 2020

	<u>Primary Governmental Activities</u>
Net changes in fund balances total governmental fund	\$ (7,743,582)
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 (\$9,842,245) exceed depreciation (\$11,992,889) and net loss on assets disposed of (\$714,795) in the current period.	(2,865,439)
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 (\$995,638) exceeds the deferred inflow on property taxes from the beginning of the year (\$1,219,594).	(223,956)
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 (\$157,079) exceeded the deferred inflow on accounts receivable from the beginning of the year (\$469,175). Includes \$8,600 in long term receivables	(320,696)
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	\$3,420,000
Change in bond premium	440,005
Change in refunding of debt	(114,282)
Change in compensated absences	123,992
Change in claims and judgements	26,206
Change in accrued interest	6,502
Net pension activity	(7,015,118)
Net other post employment benefit activity	2,532,553
	(580,142)
	(580,142)
Change in net position governmental activities	\$ (11,733,815)

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 50,551,364	51,118,633	50,989,937	(128,696)
Intergovernmental - Federal	2,305,967	2,305,967	2,481,752	175,785
Intergovernmental - Other	492,455	549,830	531,625	(18,205)
Investment earnings	166,300	226,795	419,894	193,099
Fees	9,432,000	9,579,745	9,358,732	(221,013)
Sale of Assets	50,000	50,000	24,705	(25,295)
Miscellaneous	470,000	284,599	257,192	(27,407)
Total revenues	<u>63,468,086</u>	<u>64,115,569</u>	<u>64,063,837</u>	<u>(51,732)</u>
Prior year cash balance budget	24,490,613	24,490,613		
Total budgeted revenues	<u>87,958,699</u>	<u>88,606,182</u>		
Expenditures				
General Government				
County Commission	359,157	359,339	347,096	12,243
Administration	1,106,481	1,106,481	1,009,932	96,549
General Government	3,138,307	3,445,229	2,822,356	622,873
Information Technology	984,293	984,293	972,133	12,160
Geographic Information Systems	195,579	196,074	194,732	1,342
Finance	1,215,170	1,215,170	1,156,098	59,072
County Clerk	630,403	630,403	555,865	74,538
Bureau of Elections	655,941	655,941	460,401	195,540
Property Assessments	940,670	940,670	862,869	77,801
Treasurer	611,238	665,417	641,745	23,672
Probate Judge	62,890	62,890	58,506	4,384
County Attorney	566,809	662,135	629,999	32,136
Human Resources	707,063	707,063	573,446	133,617
Central Purchasing	414,018	414,018	393,173	20,845
Total general government	<u>11,588,019</u>	<u>12,045,123</u>	<u>10,678,351</u>	<u>1,366,772</u>
Public Safety				
Fire Prevention	-	-	-	-
Law Enforcement	12,695,077	12,554,958	11,494,166	1,060,792
Community Development	448,498	448,498	402,854	45,644
Building Inspection	320,624	321,019	307,849	13,170
Emergency Management	404,414	406,223	389,377	16,846
Safety	152,511	175,902	170,443	5,459
Total public safety	<u>14,021,124</u>	<u>13,906,600</u>	<u>12,764,689</u>	<u>1,141,911</u>
Health and Welfare	486,224	486,224	408,685	77,539
Culture and Recreation	3,877,060	3,881,737	3,634,312	247,425
Appraisals	1,063,843	1,063,843	991,196	72,647
Health Care Assistance Fund	6,377,160	6,384,160	5,354,968	1,029,192
Road Fund	6,086,207	6,108,641	5,200,337	908,304
Risk Management	3,178,621	3,008,671	2,791,862	216,809
Major Medical Fund	8,044,858	9,244,858	9,215,564	29,294
Total expenditures	<u>54,723,116</u>	<u>56,129,857</u>	<u>51,039,964</u>	<u>5,089,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,235,583</u>	<u>32,476,325</u>	<u>13,023,873</u>	<u>5,038,161</u>
Other financing sources (uses)				
Transfers in	7,668,438	7,796,505	6,472,197	(1,324,308)
Transfers out	(24,532,677)	(24,566,839)	(20,533,809)	4,033,030
Total other financing sources (uses)	<u>(16,864,239)</u>	<u>(16,770,334)</u>	<u>(14,061,612)</u>	<u>2,708,722</u>
Net change in fund balances	<u>\$ 16,371,344</u>	<u>15,705,991</u>	<u>(1,037,739)</u>	<u>7,746,883</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,037,739)
Change in FMV investments	515,956
Change in accounts receivable	1,859,166
Change in prepaid expenses	(53,111)
Change in accounts payable	(385,362)
Change in accrued liabilities	(29,462)
Change in deferred balances	150,767
Change in fund balance (GAAP basis)	<u>1,020,215</u>
GAAP Fund balance, beginning	<u>28,549,871</u>
GAAP Fund balance, ending	<u>\$ 29,570,086</u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,970,048	3,970,048	3,903,571	(66,477)
Intergovernmental - Other	1,340,000	1,437,000	1,949,115	512,115
Investment income	-	-	1	1
Fees	552,500	563,500	495,007	(68,493)
Miscellaneous	-	-	26,142	26,142
Total revenues	5,862,548	5,970,548	6,373,836	403,288
Prior year cash balance budget	-	-		
Total budgeted revenues	5,862,548	5,970,548		
Expenditures				
Public Safety				
Salaries and benefits	9,281,774	9,281,774	8,594,017	687,757
Operating expenses	7,384,229	7,384,229	7,114,398	269,831
Capital outlay	155,000	155,000	136,952	18,048
Total expenditures	16,821,003	16,821,003	15,845,367	975,636
Excess (deficiency) of revenues over (under) expenditures	(10,958,455)	(10,850,455)	(9,471,531)	1,378,924
Other Financing Sources (Uses)				
Transfers in	10,958,455	10,850,455	9,471,531	(1,378,924)
Transfers out	-	-	-	-
Net change in fund balance	\$ -	-	-	-

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ -
Change in accounts receivable	(803,326)
Change in prepaid expense	(76)
Change in accounts payable	5,527
Change in accrued liabilities	2,970
Change in fund balance (GAAP basis)	(794,905)
GAAP Fund balance (deficit), beginning	(83,949)
GAAP Fund balance (deficit), ending	\$ (878,854)

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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,218,368	2,871,450	651,638	(2,219,812)
Intergovernmental - State	12,091,965	18,353,113	6,700,372	(11,652,741)
Intergovernmental - Local	22,264	52,984	34,971	(18,013)
Miscellaneous	-	-	-	-
Total revenues	<u>13,332,597</u>	<u>21,277,547</u>	<u>7,386,981</u>	<u>(13,890,566)</u>
Prior year cash balance budget	<u>1,661,642</u>	<u>1,661,642</u>		
Total budgeted revenues	<u>14,994,239</u>	<u>22,939,189</u>		
Expenditures				
Health and welfare				
Operating expenses	12,509,362	20,694,204	8,353,394	12,340,810
Capital outlay	-	-	-	-
Total expenditures	<u>12,509,362</u>	<u>20,694,204</u>	<u>8,353,394</u>	<u>12,340,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,484,877</u>	<u>2,244,985</u>	<u>(966,413)</u>	<u>(1,549,756)</u>
Other Financing Sources (Uses)				
Transfers in	7,198	586,557	573,391	(13,166)
Transfers out	-	(375,019)	(373,741)	1,278
Total other financing sources (uses)	<u>7,198</u>	<u>211,538</u>	<u>199,650</u>	<u>(11,888)</u>
Net change in fund balances	\$ <u>2,492,075</u>	<u>2,456,523</u>	<u>(766,763)</u>	<u>(1,561,644)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (766,763)
Change in accounts receivable	(326,167)
Change in accounts payable	701,383
Change in deferred balances	<u>306,045</u>
Change in fund balance (GAAP basis)	<u>(85,502)</u>
GAAP Fund balance, beginning	<u>722,007</u>
GAAP Fund balance, ending	<u>\$ 636,505</u>

See Notes to Financial Statements.

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,577,293	1,577,293	1,565,255	(12,038)
Taxes - State Shared	275,629	193,881	207,336	13,455
Investment Income	40,000	70,000	130,872	60,872
Total revenues	<u>1,892,922</u>	<u>1,841,174</u>	<u>1,903,463</u>	<u>62,289</u>
Prior year cash balance budget	<u>6,983,622</u>	<u>6,983,622</u>		
Total budgeted revenues	<u>8,876,544</u>	<u>8,824,796</u>		
Expenditures				
Current				
Environmental				
Operating expenses	<u>2,739,242</u>	<u>2,777,919</u>	<u>1,872,088</u>	<u>905,831</u>
Total expenditures	<u>2,739,242</u>	<u>2,777,919</u>	<u>1,872,088</u>	<u>905,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,137,302</u>	<u>6,046,877</u>	<u>31,375</u>	<u>968,120</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 6,132,302</u>	<u>6,041,877</u>	<u>26,375</u>	<u>968,120</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 26,375
Change in accounts receivable	(4,302)
Change in deferred balances	<u>(5,936)</u>
Change in fund balance (GAAP basis)	16,137
GAAP Fund balance, beginning	<u>7,000,720</u>
GAAP Fund balance, ending	<u>\$7,016,857</u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,947,931	5,947,931	5,855,420	(92,511)
Investment income	74,000	74,000	132,637	58,637
Miscellaneous	-	-	-	-
Total revenues	6,021,931	6,021,931	5,988,057	(33,874)
Prior year cash balance budget	7,511,999	7,511,999		
Total budgeted revenues	13,533,930	13,533,930		
Expenditures				
Public Safety				
Salaries and benefits	425,902	474,664	474,663	1
Operating expenses	6,851,566	7,079,566	6,509,487	570,079
Capital outlay	735,963	757,320	190,410	566,910
Total Expenditures	8,013,431	8,311,550	7,174,560	1,136,990
Excess (deficiency) of revenues over (under) expenditures	5,520,499	5,222,380	(1,186,503)	1,103,116
Other Financing Sources (Uses)				
Transfers in	3,502,490	3,800,609	3,050,234	(750,375)
Transfers out	(3,723,402)	(4,021,521)	(3,238,942)	782,579
Total other financing sources (uses)	(220,912)	(220,912)	(188,708)	32,204
Net change in fund balance	\$ <u>5,299,587</u>	<u>5,001,468</u>	(1,375,211)	<u>1,135,320</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,375,211)
Change in accounts receivable	8,796
Change in accounts payable	(94,448)
Change in accrued liabilities	(1,967)
Change in fund balance (GAAP basis)	<u>(1,462,830)</u>
Fund balance, beginning	<u>8,386,581</u>
Fund balance, ending	<u>\$ 6,923,751</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
June 30, 2020

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 1,302,521
Property taxes receivable	<u>3,448,404</u>
Total Assets	\$ <u><u>4,750,925</u></u>
LIABILITIES	
Due to clerk refunds	\$ 955
Due to other taxing districts	<u>4,749,970</u>
Total Liabilities	\$ <u><u>4,750,925</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Discretely Presented Component Units:

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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, 2020**

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.

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-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, 2020**

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, 2020**

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, 2020**

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 30th of that year).

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

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

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

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

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

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020**

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. 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.

Postemployment Benefits Other Than Pensions (OPEB). For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments 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, 2020**

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^{ths} of the General Fund’s (sub-fund) budgeted expenditures (\$7,408,647) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12th of the Road Fund budgeted expenditures be reserved (\$464,759). 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, 2020 were as follows:

	General	Corrections	Inter- Governmental Grants	Water Reserve Fund	GRT Comm/EMS	Major Fund Sub-Total
Fund Balance – San Juan County						
<u>Nonspendable</u>						
Prepaid expenditures	\$ 1,359,109	951	-	-	-	1,360,060
Inventory	1,180,709	-	-	-	-	1,180,709
<u>Restricted</u>						
Grant projects	-	-	636,505	-	-	636,505

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

	General	Corrections	Inter-Governmental Grants	Water Reserve Fund	GRT Comm/EMS	Major Fund Sub-Total
Fund Balance – San Juan County						
<u>Restricted (Continued)</u>						
Debt service	927,884	-	-	-	-	927,884
1% appraisal fee	543,050	-	-	-	-	543,050
Healthcare	6,232,768	-	-	-	-	6,232,768
Public safety						
Communications/EMS	-	-	-	-	6,923,751	6,923,751
<u>Committed</u>						
Corrections	-	-	-	-	-	-
Water reserve	-	-	-	7,016,857	-	7,016,857
<u>Assigned</u>						
Subsequent years expenditures	7,873,406	-	-	-	-	7,873,406
Risk management/roads	1,496,336	-	-	-	-	1,496,336
<u>Unassigned</u>						
Unassigned balance (deficit)	9,956,824	(879,805)	-	-	-	9,077,019
	\$ 29,570,086	(878,854)	636,505	7,016,857	6,923,751	43,268,345

	Major Fund Sub-Total	Other Governmental Funds	Total
Fund Balance – San Juan County (Continued)			
<u>Nonspendable</u>			
Prepaid expenditures	\$ 1,360,060	42,314	1,402,374
Inventory	1,180,709	241,678	1,422,387
<u>Restricted</u>			
DWI program funds (grant)	-	857,320	857,320
Federal and state grant projects	636,505	-	636,505
Housing (grant)	-	125,756	125,756
Debt service	927,884	-	927,884
1% appraisal fee	543,050	-	543,050
Healthcare	6,232,768	-	6,232,768
GRT bond series 2015	-	3,966,424	3,966,424
Gross receipts tax reserve	-	937,003	937,003
Public safety			
Juvenile	-	-	-
Fire protection	-	2,814,092	2,814,092
Law enforcement	-	193,784	193,784
Communications/EMS	6,923,751	-	6,923,751
Emergency medical services	-	24,905	24,905
Environmental services	-	49,661	49,661
Clerks recording	-	460,077	460,077
Roads	-	-	-
Other purposes	-	198,900	198,900
<u>Committed</u>			
Corrections	-	-	-
Harper Valley reserve requirement	-	37,356	37,356
Water Reserve	7,016,857	-	7,016,857

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

	Major Fund Sub-Total	Other Governmental Funds	Total
Fund Balance – San Juan County (Continued)			
<u>Assigned</u>			
Subsequent years expenditures	7,873,406	-	7,873,406
Encumbrances (1)	-	420,424	420,424
Debt service	-	210,314	210,314
Risk Management/Roads	1,496,336	-	1,496,336
Capital replacement	-	795,184	795,184
<u>Unassigned</u>			
Unassigned balance (deficit)	9,077,019	(131,628)	8,945,391
	<u>\$ 43,268,345</u>	<u>11,243,564</u>	<u>54,511,909</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, 2020 were as follows:

	Communications Authority	Communications Authority Capital	Total
Fund Balance – San Juan County Communications Authority			
<u>Nonspendable</u>			
Prepaid expenditures	\$ 102,739	-	102,739
<u>Committed</u>			
Public safety	399,362	313,947	713,309
	<u>\$ 502,101</u>	<u>313,947</u>	<u>816,048</u>
	San Juan Water Commission		
Fund Balance – San Juan Water Commission			
<u>Nonspendable</u>			
Prepaid expenditures	\$ 10,520		
<u>Restricted: Water Use</u>			
	478,861		
	<u>\$ 489,381</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, 2020**

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, 2020**

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, 2020

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	29,088,068
Excess of collateral over insured and collateralized	<u>(8,359,567)</u>
Total deposits	<u>\$21,978,501</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure, insolvency, or breach by the bank, and the bank shall have three days to cure such failure, insolvency, or breach. In the event the bank fails to cure such failure, insolvency, or breach, the County may demand the bank to surrender the above described collateral to the County. According to the Investment Policy, collateral shall be held by an independent third party financial institution acceptable to the County. Securities eligible as collateral are those defined under New Mexico State Law (6-10-16 NMSA 1978). As of June 30, 2020, \$20,728,501 of the County's bank balance of \$21,978,501 was exposed to custodial credit risk as follows:

Excess of collateral over insured and collateralized	\$(8,359,567)
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>29,088,068</u>
Total	<u>\$20,728,501</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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	-	\$ 19,978,501	17,823,857
Certificates of deposit	<u>0.02</u>	<u>2,000,000</u>	<u>2,000,000</u>
Total deposits	<u>0.02</u>	<u>\$ 21,978,501</u>	<u>19,823,857</u>
US Bank	-	\$ 1,826	1,826
LGIP	-	2,117,382	2,117,382
New Mexico Finance Auth.	-	927,884	927,884
Money Market	-	724,991	724,991
Money Market in Transit	-	2,541,816	2,541,816
Treasury Notes	1.07	19,460,000	19,898,661
Mortgage Pass-through	16.30	103,232	105,018
Discount Notes/Coupon Securities	<u>1.87</u>	<u>9,250,000</u>	<u>9,477,893</u>
Total investments	<u>1.38</u>	<u>\$ 35,127,131</u>	<u>35,795,471</u>
Total cash and investments			55,619,328
Cash on hand			<u>10,110</u>
			<u>\$ 55,629,438</u>
Cash is reconciled to the financial statements as follows:			
Cash in governmental funds			\$ 53,011,072
Cash in agency funds			1,302,521
Cash in Communications Authority			814,896
Cash in San Juan Water Commission			<u>500,949</u>
			<u>\$ 55,629,438</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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, 2020, investments measured and reported at fair value are classified according to the hierarchy, in accordance with GASB Statement 72 – Fair Value Measurement and Application:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments by fair value level				
US Bank	\$ 1,826	-	-	1,826
LGIP (1)	-	-	2,117,382	2,117,382
NM Finance Authority	-	-	927,884	927,884
Money Market	3,266,807	-	-	3,266,807
Treasury Notes	19,898,661	-	-	19,898,661
Mortgage Pass-through	105,018	-	-	105,018
Discount Note/Coupon(2)	-	9,477,893	-	9,477,893
	<u>\$ 23,272,312</u>	<u>9,477,893</u>	<u>3,045,266</u>	<u>35,795,471</u>

- (1) As of June 30, 2020, the New Mexico LGIP AAAM Rated \$2,117,382 [25] day WAM (R); [77] 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.
- (2) Value based on quoted prices for similar assets or liabilities in active markets

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.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

issuer is 5% or more of the investment portfolio. The investment in LGIP, money market, treasury notes and discount notes/coupon securities were 5.91%, 9.13%, 55.59% and 26.48% 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. The contract was terminated in May and as of June 30 all assets were transferred and held with Moreton Capital as custodian. The County Treasurers office will continue its authority to buy, sell, exchange, convert, and otherwise trade the County's securities.

NOTE 4. PROPERTY TAXES

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

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

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

Due to Other Agencies	\$ <u>3,448,404</u>
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SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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	\$ 5,659,930	-	5,659,930
Property taxes	1,412,598	-	1,412,598
Other taxes	205,677	-	205,677
Subtotal	7,278,205	-	7,278,205
Intergovernmental			
Grants	786,874	-	786,874
Services	513,847	-	513,847
Subtotal	1,300,721	-	1,300,721
Interest	141,138	-	141,138
DWI facilities	6,076,789	(6,046,757)	30,032
Other	900,463	-	900,463
Total	<u>\$ 15,697,316</u>	<u>(6,046,757)</u>	<u>9,650,559</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 \$601,519 at June 30, 2020 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, 2020, the balance of the loan receivable was \$22,404. A reconciliation of the governmental funds receivable as of June 30, 2020 follows:

Receivables – governmental funds	\$ 9,650,559
Harper Valley CWSRF balance	601,519
Lower Valley CWSRF balance	22,404
Receivables – governmental activities	<u>\$ 10,274,482</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 30, 2019	Additions	Reclasses/ Deletions	Balance June 30, 2020
Capital assets, not depreciated				
Land	\$ 8,055,939	70,296	89,843	8,036,392
Works of art	27,849	-	-	27,849
Right of Way	38,990,692	16,100	68,631	38,938,161
Construction in progress	8,589,929	6,222,835	6,642,945	8,169,819
Total, not depreciated	<u>\$ 55,664,409</u>	<u>6,309,231</u>	<u>6,801,419</u>	<u>55,172,221</u>
Capital assets, depreciated				
Buildings	\$ 146,017,075	6,813,415	827,988	152,002,502
Improvements	52,057,333	-	-	52,057,333
Machinery and equipment	60,066,489	3,521,018	514,216	63,073,291
Infrastructure	75,835,367	-	53,376	75,781,991
Total depreciated	<u>333,976,264</u>	<u>10,334,433</u>	<u>1,395,580</u>	<u>342,915,117</u>
Accumulated depreciated for				
Buildings	77,151,983	4,668,601	54,081	81,766,503
Improvements	22,993,369	2,326,609	-	25,319,978
Machinery and equipment	38,917,322	3,537,247	590,471	41,864,098
Infrastructure	47,362,151	1,460,432	36,233	48,786,350
Total accumulated depreciation	<u>186,424,825</u>	<u>11,992,889</u>	<u>680,785</u>	<u>197,736,929</u>
Total capital assets, depreciated net	<u>\$ 147,551,439</u>	<u>(1,658,456)</u>	<u>(714,795)</u>	<u>145,178,188</u>

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

General government	\$ 808,386
Public Safety	5,369,619
Public Works	1,946,220
Health and Welfare	2,737,155
Culture and recreation	<u>1,131,509</u>
Total depreciation expense	<u>\$ 11,992,889</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6. CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units:

Consolidated Communications Authority

	Balance June 30, 2019	Additions	Reclasses/ Deletions	Balance June 30, 2020
Capital assets, depreciated				
Buildings	\$ 1,488,184	-	-	1,488,184
Improvements	40,023	-	-	40,023
Machinery and equipment	3,118,861	-	-	3,118,861
Total depreciated	<u>4,647,068</u>	-	-	<u>4,647,068</u>
Accumulated depreciate for				
Buildings	\$ 930,026	35,415	-	965,441
Improvements	31,484	1,601	-	33,085
Machinery and equipment	1,133,427	189,735	-	1,323,162
Total accumulated depreciation	<u>2,094,937</u>	<u>226,751</u>	-	<u>2,321,688</u>
Total capital assets, depreciated net	<u>\$ 2,552,131</u>	<u>(226,751)</u>	-	<u>2,325,380</u>

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

Public Safety \$ 226,751

	Balance June 30, 2019	Additions	Reclasses/ Deletions	Balance June 30, 2020
<u>San Juan Water Commission</u>				
Capital assets, depreciated				
Machinery and equipment	\$ 116,187	-	-	116,187
Accumulated depreciation for				
Machinery and equipment	<u>\$ 62,884</u>	<u>12,766</u>	-	<u>75,650</u>
Total capital assets, depreciated net	<u>\$ 53,303</u>	<u>(12,766)</u>	-	<u>40,537</u>

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

Environmental \$ 12,766

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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, 2020 the County had no unused lines of credit.

Revenue bonds and loans outstanding as of June 30, 2020 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>Loans – 1st and 3rd 1/8th GRT Increments and County Reserve Fund – Direct Borrowing</u>			
NMFA Loan 2012 (Matures June 1, 2024)	.82 – 2.83%	\$ 2,820,000	Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds
<u>Loans – 1st & 3rd 1/8th GRT Increments – Direct Borrowing</u>			
NMFA Loan 2017 (Matures June 15, 2027)	4.95% Blended	8,405,000	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%	601,519	Plan, design, engineer and construct Harper Valley wastewater plant
<u>GRT Refunding Revenue Bonds – 1st and 3rd 1/8th GRT Increments – Direct Placement</u>			
GRT Refunding Revenue Bond Series 2015A (Matures June 15, 2026)	3.0 – 5.0%	9,605,000	Refund 2005 GRT Revenue Bonds
<u>GRT Refunding Bonds – 1st and 2nd 1/8th Hold Harmless and 1st and 3rd 1/8th GRT Increments Combined Pledge – Direct Placement</u>			
GRT Revenue Bond Series 2015B (Matures June 15, 2037)	3.0 – 5.0%	16,820,000	Administration Facilities, Fire Department, Fiber Optic Improvements
Total		<u><u>\$ 38,251,519</u></u>	

Gross Receipts Tax. The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The County portion is determined by the County Commission. The county rate can go as high as 1.75%. The County’s current rate as of June 30, 2020 is 1.4375%.

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2020, 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, 2020**

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>
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	3,181,611	1,078,758	4,260,369
2026-2030	9,728,838	3,401,008	13,129,846
2031-2035	8,158,907	1,614,151	9,773,058
2036-2038	<u>2,989,423</u>	<u>176,447</u>	<u>3,165,870</u>
Total	<u>\$38,251,519</u>	<u>12,175,489</u>	<u>50,427,008</u>

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

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, 2020**

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, 2020, the following changes occurred in liabilities as follows:

Primary Government:

	Balance June 30, 2019	Additions	Adjustments/ Deletions	Balance June 30, 2020	Due Within One Year
Revenue bonds	\$ 28,065,000	-	(1,640,000)	26,425,000	1,700,000
Loans payable	13,636,300	-	(1,809,781)	11,826,519	1,875,138
Bond premium	3,646,619	-	(440,005)	3,206,614	440,005
Compensated absences	4,036,923	3,063,517	(3,187,509)	3,912,931	2,609,943
Claims and judgments	212,088	55,118	(81,324)	185,882	185,882
Total	\$ 49,596,930	3,118,635	(7,158,619)	45,556,946	6,810,968

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, 2020**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Discretely Presented Component Units:

	Balance <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2020</u>	Due Within <u>One Year</u>
Consolidated Comm. Authority					
Compensated absences	\$ 170,301	181,740	(175,033)	<u>177,008</u>	<u>177,008</u>
San Juan Water Commission					
Compensated absences	\$ 59,214	49,571	(66,159)	<u>42,626</u>	<u>32,019</u>

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended June 30, 2020 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 9,471,531
Debt Service Fund	2,881,075
Risk Management Fund	2,628,955
Road Fund	2,207,923
Fire Excise Tax	1,269,477
Juvenile Services Fund	853,696
Golf Course Fund	484,661
Intergovernmental Grants Fund	312,548
Solid Waste Fund	277,779
Capital Replacement Reserve Fund	68,000
Capital Replacement Fund	<u>1,639</u>
Total transfers from General Fund	20,457,284
Transfers from GRT-Communications/EMS Fund to	
Ambulance Fund	3,050,234
Transfers from Juvenile Services Fund to	
Debt Service Fund	1,898,572
Intergovernmental Grants Fund	<u>29,051</u>
Total transfers from Juvenile Services Fund	1,927,623

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Capital Replacement Reserve Fund to	
Capital Replacement Fund	1,155,646
GRT Revenue Bond Series 2015	<u>250,765</u>
Total transfers from Capital Replacement Reserve Fund	1,406,411
Transfers from Gross Receipts Tax Reserve Fund to	
General Fund	937,095
Transfers from Fire Excise Tax Fund to	
Debt Service Fund	485,794
General Fund	<u>345,489</u>
Total transfers from Fire Excise Tax Fund	831,283
Transfers from Intergovernmental Grants Fund to	
Capital Replacement Reserve Fund	250,765
General Fund	<u>122,976</u>
Total transfers from Intergovernmental Grants Fund	373,741
Transfers from Fire Districts Fund to	
Intergovernmental Grants Fund	197,329
Transfers from Water Reserve Fund to	
Capital Replacement Fund	177,000
General Fund	<u>5,000</u>
Total transfers from Water Reserve Fund	182,000
Transfers from GRT Revenue Bond Series 2015 to	
General Fund	120,802
Transfers from Health Care Assistance Fund to	
General Fund	42,061
Transfers from Hospital Construction Fund to	
General Fund	40,797
Transfers from Road Fund to	
Intergovernmental Grants Fund	34,464
Transfers from Ambulance Fund to	
General Fund	<u>21,098</u>
Total Primary Government Transfers	<u><u>\$29,622,222</u></u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

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, 2020 consisted of the following:

Communications Authority expenditures	
General Fund revenues	\$ 191,769
San Juan Water Commission expenditures	
General Fund revenues	83,743
GRT-Communications/EMS Fund expenditures	
Communications Authority revenues	4,134,708
Water Reserve Fund expenditures	
San Juan Water Commission revenues	1,695,088

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, 2019 through June 30, 2020 was \$645,920.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9. RISK MANAGEMENT (CONTINUED)

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>2018</u>	<u>2019</u>	<u>2020</u>
Unpaid claims, beginning	\$ 932,517	834,969	852,712
Incurred claims and changes in estimates	6,705,852	6,992,483	8,155,429
Claims payments	<u>(6,803,400)</u>	<u>(6,974,740)</u>	<u>(8,209,633)</u>
Unpaid claims, ending	<u>\$ 834,969</u>	<u>852,712</u>	<u>798,508</u>

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: San Juan County’s individually significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2020 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>	<u>Nonmajor Funds</u>
Multi-use trial grant construction	\$ 525,000	-
Fire stations construction and remodel	480,000	-
Grant projects: County road chip seal	231,952	-
Grant projects: East Culpepper	206,683	-
New fire station construction	-	465,934
Pinon Hills boulevard project	-	424,108
Ambulance purchase	-	420,424
Public Works building renovation	-	412,124
Fire apparatus	-	356,434
Fire station remodel	-	219,358
Total significant encumbrances	<u>\$ 1,443,635</u>	<u>2,298,382</u>

San Juan County Communications Authority had no individually significant encumbrances, those greater than \$200,000 for fiscal year ended June 30, 2020. The San Juan Water Commission had one encumbrance for professional services at June 30, 2020 amounting to \$251,318.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

The Second five-year review of the Lee Acres Landfill Superfund Site was completed in September of 2014. The results of the second five-year review indicate that the remedy actions performed at the site are considered protective of human health and the environment in the short term. Because manganese levels are not decreasing, the long-term protectiveness of human health and the environment will be achieved when manganese levels decrease, and satisfy the cleanup level established in the ROD. Due to the documentation that all six contaminants of concern regulated by the SDWA have remained below cleanup levels since 2000, and the attainment of the manganese 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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

BLM will consult with the EPA and NMED to determine if continued monitoring of the six contaminants of concern regulated by the SDWA is warranted. If manganese levels do not achieve cleanup levels in all monitoring wells, BLM will consult the EPA and NMED to determine if an appropriate regulatory process should be pursued.

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

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

NOTE 11. PENSION PLAN – Public Employees Retirement Association

Plan Description. The Public Employees Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Audit Correction Officers, 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 (10-12C-1 to 10-12C-18, NMSA), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund, unless specifically excluded.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Benefits Provided. Benefits are generally available at age 65 with five or benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

Tier II. The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit equals at least 85 or at age 67 with 8 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee contributions increased 1.5 percent and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Contributions. See PERA’s compressive annual financial report for contribution provided description.

PERA Contribution Rates and Pension Factors in effect during FY19						
	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	
Coverage Plan						
STATE PLAN						
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2020, the County and component units reported a liability for their proportionate share of net pension liability as follows:

San Juan County – municipal general	\$	42,459,018
San Juan County – municipal police		19,676,664
San Juan County – municipal firefighters		2,953,057
Total liability – San Juan County	\$	<u>65,088,739</u>
Component Unit - Communications Authority	\$	3,465,319
Component Unit - Water Commission	\$	481,246

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2019. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2019. The County, Communications Authority and Water Commission proportion of the net pension liability was based on a projection of the County, Communications Authority and Water Commission’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

PERA Fund Municipal General - San Juan County, at June 30, 2019, the County’s proportion was 0.66% which was a decrease of 0.05% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized a PERA Fund Municipal General - San Juan County pension expense of \$6,885,288. At June 30, 2020, the County reported PERA Fund Municipal General - San Juan County deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	1,273,001	459,312
Changes of assumptions		1,893,225	104,575

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	1,430,753	-
Changes in proportion and differences between County contributions and proportionate share of contributions	1,197,907	3,117,964
County contributions subsequent to the measurement date	<u>2,192,423</u>	<u>-</u>
Total	<u>\$ 7,987,309</u>	<u>3,681,851</u>

\$2,192,423 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date 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
2021	\$ 1,570
2022	536
2023	(229)
2024	236
2025	<u>-</u>
Total	<u>\$ 2,113</u>

For PERA Fund Municipal General - Communications Authority, at June 30, 2019, the Communication Authority’s proportion was 0.05% which was a decrease of 0.01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Communications Authority recognized a PERA Fund Municipal General – Communications Authority pension expense of \$561,947. At June 30, 2020, the Communications Authority reported PERA Fund Municipal General – Communications Authority deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 103,897	37,487
Changes of assumptions	154,517	8,535
Net difference between projected and actual earnings on pension plan investments	116,772	-
Changes in proportion and differences between Component Units contributions and proportionate share of contributions	97,768	254,475
Component Units contributions subsequent to the measurement date	<u>160,342</u>	<u>-</u>
Total	<u>\$ 633,296</u>	<u>300,497</u>

\$160,342 reported as deferred outflows of resources related to pensions resulting from the Communication Authority’s contributions subsequent to the measurement date 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
2021	\$ 128
2022	44
2023	(18)
2024	18
2025	<u>-</u>
Total	<u>\$ 172</u>

For PERA Fund Municipal General - Water Commission, at June 30, 2019, the Water Commission’s proportion was 0.007% which remained unchanged from its proportion measured as of June 30, 2018.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

For the year ended June 30, 2020, the Water Commission recognized a PERA Fund Municipal General – Water Commission pension expense of \$41,246. At June 30, 2020, the Water Commission reported PERA Fund Municipal General – Water Commission deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,429	5,206
Changes of assumptions	21,458	1,185
Net difference between projected and actual earnings on pension plan investments	16,217	-
Changes in proportion and differences between Component Units contributions and proportionate share of contributions	27,359	6,041
Component Units contributions subsequent to the measurement date	<u>26,852</u>	<u>-</u>
Total	<u>\$ 106,315</u>	<u>12,432</u>

\$26,852 reported as deferred outflows of resources related to pensions resulting from the Water Commission’s contributions subsequent to the measurement date 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
2021	\$ 41
2022	16
2023	7
2024	3
2025	<u>-</u>
Total	<u>\$ 67</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

For PERA Fund Municipal Police, at June 30, 2019, the County’s Municipal Police proportion was 0.30% which was a decrease of 0.01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized a PERA Fund Municipal Police pension expense of \$2,069,041. At June 30, 2020, the County reported PERA Fund Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 822,034	838,194
Changes of assumptions	1,116,111	50,061
Net difference between projected and actual earnings on pension plan investments	614,444	-
Changes in proportion and differences County contributions and proportionate share of contributions	363,931	622,617
County contributions subsequent to the measurement date	<u>1,107,974</u>	<u>-</u>
Total	<u>\$ 4,024,494</u>	<u>1,510,872</u>

\$1,107,974 reported as deferred outflows of resources related to pensions resulting from the County’s Police contributions subsequent to the measurement date 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
2021	\$ 452
2022	692
2023	161
2024	101
2025	<u>-</u>
Total	<u>\$ 1,406</u>

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

For PERA Fund Municipal Fire, at June 30, 2019, the County’s Municipal Fire proportion was 0.05% which remained unchanged from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized a PERA Fund Municipal Fire pension expense of \$184,152. At June 30, 2020, the County reported PERA Fund Municipal Fire deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,154	93,319
Changes of assumptions	81,021	4,672
Net difference between projected and actual earnings on pension plan investments	47,225	-
Changes in proportion and differences between County contributions and proportionate share of contributions	27,252	134,539
County contributions subsequent to the measurement date	<u>126,677</u>	<u>-</u>
Total	\$ <u>332,329</u>	<u>232,530</u>

\$126,677 reported as deferred outflows of resources related to pensions resulting from the County’s Fire contributions subsequent to the measurement date 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
2021	\$ (21)
2022	(12)
2023	(1)
2024	7
2025	<u>-</u>
Total	\$ <u>(27)</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Actuarial Assumptions. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement.

Actuarial valuation date	June 30, 2018
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	The mortality assumptions are based on the 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 groups.
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2019. These assumptions were adopted by the Board use in the June 30, 2018 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method 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 allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	42.33%	7.48%
Risk Reduction & Mitigation	21.37	2.37
Credit Oriented Fixed Income	15.00	5.47
Real Assets to include Real Estate Equity	20.00	6.48
Multi-Risk Allocation	1.30	
Total	100.0%	

Discount Rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2019. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

PERA Fund Municipal General - San Juan County	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County’s proportionate share of net pension liability	\$ 64,213,726	42,459,018	24,456,314

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

PERA Fund Municipal General - Communications Authority	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Component Unit's proportionate share of net pension liability	\$ 5,244,064	3,465,319	1,997,244
PERA Fund Municipal General - Water Commission	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Component Unit's proportionate share of net pension liability	\$ 727,855	481,246	277,209
PERA Fund Municipal Police	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of net pension liability	\$ 29,777,043	19,676,664	11,436,658
PERA Fund Municipal Fire	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of net pension liability	\$ 3,913,721	2,953,057	2,165,770

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

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

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

Payables to the Pension Plan. At June 30, 2020, the County had the following payable to the pension plan:

	Payable Contributions
San Juan County-General	\$ 171,543
San Juan County-Police	\$ 83,348
San Juan County-Fire	\$ 8,796
Communications Authority	\$ 12,744
Water Commission	\$ 2,166

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, 2019, the Fund’s measurement date, the following employees were covered by the benefit terms:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Plan Membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	91,082
Total	<u>154,177</u>
Active Membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal FIRE	1,966
Educational Retirement Board	49,492
Total	<u>91,082</u>

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, 2020 were:

<u>San Juan County</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
\$ 911,473	49,185	8,235

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

San Juan County - at June 30, 2020, the County reported a liability of \$21,498,659 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2019, the County’s proportion was 0.663 percent.

For the year ended June 30, 2020, the County recognized OPEB income of \$1,947,042. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	5,410,154
Changes of assumptions	-	6,938,727
Net difference between projected and actual earnings on OPEB plan investments	-	199,884
Changes in proportion and differences between County contributions and proportionate share of contributions	2,180,895	4,112,300
County contributions subsequent to the measurement date	<u>607,653</u>	<u>-</u>
Total	\$ <u>2,788,548</u>	<u>16,661,065</u>

Deferred outflows of resources totaling \$607,653 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, 2021. 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
2021	\$ (3,698)
2022	(3,698)
2023	(3,267)
2024	(2,279)
2025	<u>(1,538)</u>
Total	\$ <u>(14,480)</u>

Communications Authority - at June 30, 2020, the Communications Authority reported a liability of \$1,290,795 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Communications Authority’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2019, the Communications Authority’s proportion was 0.040 percent.

For the year ended June 30, 2020, the Communications Authority recognized OPEB income of \$149,866. At June 30, 2020, the Communications Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	324,830
Changes of assumptions	-	416,606
Net difference between projected and actual earnings on OPEB plan investments	-	12,001
Changes in proportion and differences between Component contributions and proportionate share of contributions	84,660	342,129
Component contributions subsequent to the measurement date	<u>32,790</u>	<u>-</u>
Total	<u>\$ 117,450</u>	<u>1,095,566</u>

Deferred outflows of resources totaling \$32,790 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Year ended June 30:	\$ (000)'s	
2021	\$	(255)
2022		(255)
2023		(229)
2024		(166)
2025		<u>(106)</u>
Total	\$	<u>(1,011)</u>

San Juan Water Commission - at June 30, 2020, the San Juan Water Commission (Commission) reported a liability of \$179,304 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The Commission's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2019, the Commission's proportion was 0.006 percent.

For the year ended June 30, 2020, the Commission recognized OPEB income of \$11,399. At June 30, 2020 the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	45,122
Changes of assumptions	-	57,871
Net difference between projected and actual earnings on OPEB plan investments	-	1,667
Changes in proportion and differences between Component contributions and proportionate share of contributions	15,920	9,004
Component contributions subsequent to the measurement date	<u>5,490</u>	<u>-</u>
Total	<u>\$ 21,410</u>	<u>113,664</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Deferred outflows of resources totaling \$5,490 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, 2021. 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
2021	\$ (26)
2022	(26)
2023	(23)
2024	(14)
2025	(9)
Total	\$ <u>(98)</u>

Actuarial Assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB; 2.50% for PERA members
Projected payroll increases	3.25% to 13.50%, 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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

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.

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

ALL FUNDS - Asset Class	Long-Term Expected Real Rate of Return
U.S. Core Fixed Income	2.1%
U.S. Equity – Large cap	7.1
Non-U.S. – emerging markets	10.2
Non-U.S. – developed markets	7.8
Private Equity	11.8
Credit and Structured Finance	5.3
Real Estate	4.9
Absolute Return	4.1
U.S. Equity – small/mid cap	7.1

Discount Rate: The discount rate used to measure the Fund’s total OPEB liability is 4.16% as of June 30, 2019. 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, 2039. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2039.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

The index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2039, resulting in a blended discount rate of 4.16%.

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 it were calculated using a discount rate that is 1-percentage-point lower (3.16 percent) or 1-percentage-point higher (5.16 percent) than the current discount rate:

San Juan County	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
County’s Net OPEB Liability	\$ 26,298,041	21,498,659	17,725,893
Communications Authority	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
Component Unit’s Net OPEB Liability	\$ 1,578,953	1,290,795	1,064,275
Water Commission	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
Component Unit’s Net OPEB liability	\$ 219,332	179,304	147,838

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:

San Juan County	1% Decrease	Current Trend Rate	1% Increase
County’s Net OPEB Liability	\$ 17,899,019	21,498,659	24,380,680

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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

<u>Communications Authority</u>	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Component Unit's Net OPEB Liability	\$ 1,074,670	1,290,795	1,463,834

<u>Water Commission</u>	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Component Unit's Net OPEB liability	\$ 149,282	179,304	203,341

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, 2019.

Payable Changes in the Net OPEB Liability: At June 30, 2020, the County and Component Unit's reported a payable for outstanding contributions due to NMRHCA for the year ended June 30, 2020:

	<u>Payable Contributions</u>
San Juan County	\$ 34,463
Communications Authority	\$ 1,870
Water Commission	\$ 318

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, 2020, 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.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION

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

UNA & RNA - Housing Choice Voucher & HCC Cares Act	\$ 113,868
Reduction of capital assets	(19,150)
Accumulated depreciation	19,150
Compensated absences	<u>11,939</u>
Total Fund Balance – Housing Authority Fund	<u><u>\$ 125,807</u></u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,316,809
Adjustments	<u>-</u>
Revenues - Housing Authority Fund	<u><u>\$ 1,316,809</u></u>

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,328,940
Change in compensated absences	897
Depreciation expense	<u>-</u>
Expenses - Housing Authority Fund	<u><u>\$ 1,329,837</u></u>

NOTE 15. RACETRACK LEASE

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate racetrack 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 was to receive 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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 15. RACETRACK LEASE (CONTINUED)

Racing Act and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2020 the County received a total of \$750,000 from SunRay under this agreement.

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

As of June 30, 2020, 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	9/20/17-6/30/22*	\$ 3,000,000	2,696,613	206,683	96,704
Parking Lot – Blanco Senior	11/21/17-6/30/21	55,700	54,602	-	1,098
Improvements – Blanco	10/09/19-6/30/23	115,000	69,695	-	45,305
Dump Truck and Trailer	10/22/18-6/30/20	114,759	113,611	-	1,148
Regional Film Studio	5/21/19-6/30/23	1,000,000	355,846	75,001	569,153
LV Senior Center Vehicle	10/09/19-6/30/21	100,177	98,040	-	2,137
SJRMC Pediatric Unit	6/12/19-6/30/23	1,900,000	114,577	73,748	1,711,675
SJRMC Infrastructure	6/12/19-6/30/23	1,400,000	973,030	26,273	400,697
Behavioral Health Service	7/01/19-6/30/20	50,000	50,000	-	-
Total Appropriated		\$ 7,735,636	4,526,014	381,705	2,827,917

*\$838,112 was re-appropriated during FY20 hereby changing the expiring appropriation period from June 30, 2020 to June 30, 2022.

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, 2020:

Corrections	\$ 878,854
Juvenile Services	13,593
Capital Replacement	42,354
	<u>\$ 934,801</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.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18. RECENT ACCOUNTING PRONOUNCEMENTS

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This Statement provided temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain Statements by one year including:

- Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 90, *Majority Equity Interests*, Statement No. 91, *Conduit Debt Obligations*, Statement No. 92, *Omnibus 2020*, Statement No. 93, *Replacement of Interbank Offered Rates*.

The statement further postponed the effective date for Statement No. 87, *Leases*, by 18 months.

NOTE 19. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2020.

- GASB Statement No. 84, *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2018 (December 15, 2019 by Statement No. 95).
- GASB Statement No. 87, *Leases*. Effective for fiscal years beginning after December 15, 2019 (June 15, 2021 by Statement No. 95).
- 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. (December 15, 2020 by Statement No. 95).
- 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. (December 15, 2019 by Statement No. 95).
- GASB Statement No. 91, *Conduit Debt Obligations*. Effective for reporting periods beginning after December 15, 2020. (December 15, 2021 by Statement No. 95).

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

NOTE 20. COVID-19

In early March 2020, the COVID-19 virus was declared a global pandemic and it continues to cause market fluctuations. Business continuity and financial markets, including supply chains and consumer demand across a broad range of industries and counties, could be severely impacted for months or more as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time.

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2020

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
County's Proportion of the Net Pension Liability (Asset)	0.987%	1.004%	1.061%	0.992%	1.060%	1.004%	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	65,089	-	-	-	-
County's Covered Payroll	\$ 27,807	28,266	28,574	28,287	28,368	28,838	-	-	-	-
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%	225.71%	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%	70.52%	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 PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2020

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%	0.053%	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	3,465	-	-	-	-
Component's Covered Payroll	\$ 1,831	1,831	1,817	1,937	1,881	1,840	-	-	-	-
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%	188.32%	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%	70.52%	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, 2020

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)	0.008%	0.009%	0.005%	0.007%	0.007%	0.007%	0.000%	0.000%	0.000%	0.000%
Component's Proportionate Share of Net Pension Liability (Asset)	\$ 261	386	324	356	446	481	-	-	-	-
Component's Covered Payroll	\$ 314	314	174	227	227	254	-	-	-	-
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%	189.37%	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%	70.52%	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, 2020

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)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 3,244	3,308	3,280	3,302	3,376	3,427	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	3,244	3,308	3,280	3,302	3,376	3,427	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	28,266	28,574	28,287	28,368	28,838	28,787				
Contributions as a percentage of covered payroll*	11.48%	11.58%	11.60%	11.64%	11.71%	11.90%				

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SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2020

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	\$ 2,150	2,152	2,127	2,120	2,134	2,192	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	2,150	2,152	2,127	2,120	2,134	2,192	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 22,547	22,534	22,278	22,199	22,352	22,416				
Contributions as a percentage of covered payroll*	9.54%	9.55%	9.55%	9.55%	9.55%	9.78%				

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SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2020

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	1,108	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	984	1,044	1,031	1,063	1,119	1,108	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 5,212	5,523	5,445	5,619	5,918	5,792				
Contributions as a percentage of covered payroll*	18.88%	18.90%	18.93%	18.92%	18.90%	19.13%				

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SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2020

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	127	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	110	112	122	119	123	127	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 507	517	564	550	568	579				
Contributions as a percentage of covered payroll*	21.69%	21.66%	21.63%	21.64%	21.65%	21.90%				

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SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2020

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	160	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	175	174	185	180	176	160	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 1,831	1,817	1,937	1,881	1,840	1,639				
Contributions as a percentage of covered payroll*	9.56%	9.58%	9.55%	9.57%	9.56%	9.76%				

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SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2020

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	27	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	30	17	22	22	25	27	-	-	-	-
Contribution Deficiency (Excess)* \$	-	-	-	-	-	-	-	-	-	-
Component's covered payroll* \$	314	174	227	227	254	275				
Contributions as a percentage of covered payroll*	9.55%	9.77%	9.69%	9.69%	9.84%	9.82%				

* *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, 2020

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
County's Proportion of the Net OPEB Liability (Asset)	0.694%	0.754%	0.663%	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	21,499	-	-	-	-	-	-	-
County's Covered Payroll	\$ 28,287	28,378	28,838	-	-	-	-	-	-	-
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	110.84%	115.60%	74.55%	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%	18.92%	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, 2020

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%	0.040%	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	1,291	-	-	-	-	-	-	-
Component's Covered Payroll	\$ 1,936	1,882	1,840	-	-	-	-	-	-	-
Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	108.50%	109.56%	70.16%	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%	18.92%	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, 2020

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)	0.005%	0.006%	0.006%	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	179	-	-	-	-	-	-	-
Component's Covered Payroll	\$ 227	227	254	-	-	-	-	-	-	-
Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	105.73%	109.69%	70.47%	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%	18.92%	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, 2020

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	\$ 598	609	608	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	598	609	608	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's covered payroll*	\$ 28,378	28,838	28,789							
Contributions as a percentage of covered payroll*	2.11%	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, 2020

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	33	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	38	37	33	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 1,882	1,840	1,639							
Contributions as a percentage of covered payroll*	2.02%	2.01%	2.01%							

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SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2020

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	5	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	5	5	5	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
Component's covered payroll*	\$ 227	254	275							
Contributions as a percentage of covered payroll*	2.20%	1.97%	1.82%							

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**SAN JUAN COUNTY, NEW MEXICO
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of benefit terms. The Public Employees Retirement Association PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA's CAFR available at <https://saonm.org/>.

Assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2019 report is available at <https://saonm.org/>.

New Mexico Retiree Healthcare Authority. In June 30, 2019 actuarial valuation, changes in assumptions and differences between expected and actual experience include adjustments resulting from an increase in the discount rate from 4.08% to 4.16%, decrease in expected participation rates for future retirees from 75% to 60%, and a decrease in the spousal coverage rate for future male retirees from 55% to 35%.

RZR-Chokecherry Canyon



photo by W. Dean Howard Photography



SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2020

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, 2020

	General Sub	Appraisal	Road	Healthcare Assistance
ASSETS				
Pooled cash and investments	\$ 14,685,455	581,932	514,488	5,290,570
Pooled cash - Restricted	927,884	-	-	-
Receivables				
Taxes	5,236,815	-	132,866	580,552
Intergovernmental	53,929	-	114,717	-
Interest	141,138	-	-	-
Other	158,313	-	45,772	-
Due from other funds	-	-	-	-
Prepaid expenditures	174,421	2,655	7,374	-
Inventory	81,695	-	1,099,014	-
Total assets	\$ 21,459,650	584,587	1,914,231	5,871,122
LIABILITIES				
Accounts payable	\$ 443,670	2,613	120,864	287,289
Accrued payroll	975,728	36,269	158,885	9,383
Accrued claims	-	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	1,419,398	38,882	279,749	296,672
DEFERRED INFLOWS				
Property taxes	995,638	-	-	-
Deferred revenue	30,384	-	1,953	-
Total deferred inflows	1,026,022	-	1,953	-
FUND BALANCES				
Nonspendable	256,116	2,655	1,106,388	-
Restricted	927,884	543,050	-	5,574,450
Committed	-	-	-	-
Assigned	7,873,406	-	526,141	-
Unassigned	9,956,824	-	-	-
Total fund balances	19,014,230	545,705	1,632,529	5,574,450
Total liabilities, deferred inflows, and fund balances	\$ 21,459,650	584,587	1,914,231	5,871,122

Risk Management	Major Medical	Total
1,001,897	1,406,430	23,480,772
-	-	927,884
-	-	5,950,233
-	-	168,646
-	-	141,138
14,600	592,534	811,219
-	-	-
1,174,659	-	1,359,109
-	-	1,180,709
<u>2,191,156</u>	<u>1,998,964</u>	<u>34,019,710</u>
40,545	718,473	1,613,454
5,757	9,547	1,195,569
-	612,626	612,626
-	-	-
-	-	-
<u>46,302</u>	<u>1,340,646</u>	<u>3,421,649</u>
-	-	995,638
-	-	32,337
-	-	<u>1,027,975</u>
1,174,659	-	2,539,818
-	658,318	7,703,702
-	-	-
970,195	-	9,369,742
-	-	9,956,824
<u>2,144,854</u>	<u>658,318</u>	<u>29,570,086</u>
<u>2,191,156</u>	<u>1,998,964</u>	<u>34,019,710</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2020

	General Sub	Appraisal	Road	Healthcare Assistance
Revenues				
Taxes	\$ 43,837,281	800,950	2,678,785	5,356,159
Intergovernmental - Federal	2,481,752	-	-	-
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	226,435	-	-	-
Interest and investment income	948,889	9,253	12,041	107,857
Fees	1,743,735	-	35,331	-
Sale of assets	24,705	-	-	-
Miscellaneous	357,234	3,199	6,909	230
Total revenues	49,620,031	813,402	2,733,066	5,464,246
Expenditures				
Current				
General government	7,953,630	994,702	-	-
Public safety	15,451,757	-	-	-
Public works	-	-	5,182,863	-
Health and welfare	430,946	-	-	5,644,777
Culture and recreation	3,653,302	-	-	-
Capital outlay	-	-	82,517	1,563
Total expenditures	27,489,635	994,702	5,265,380	5,646,340
Excess (deficiency) of revenues over (under) expenditures	22,130,396	(181,300)	(2,532,314)	(182,094)
Other Financing Sources (Uses)				
Transfers, in	1,635,319	-	2,207,923	-
Transfers, out	(20,457,284)	-	(34,464)	(42,061)
Total other financing sources (uses)	(18,821,965)	-	2,173,459	(42,061)
Net changes in fund balances	3,308,431	(181,300)	(358,855)	(224,155)
Fund balances, beginning of year	15,705,799	727,005	1,991,384	5,798,605
Fund balances, end of year	\$ 19,014,230	545,705	1,632,529	5,574,450

Risk Management	Major Medical	Total
-	-	52,673,175
-	-	2,481,752
-	-	-
-	-	226,435
15,329	47,126	1,140,495
-	7,894,793	9,673,859
-	-	24,705
12,136	86	379,794
27,465	7,942,005	66,600,215
2,857,583	-	11,805,915
-	-	15,451,757
-	-	5,182,863
-	9,264,748	15,340,471
-	-	3,653,302
-	-	84,080
2,857,583	9,264,748	51,518,388
(2,830,118)	(1,322,743)	15,081,827
2,628,955	-	6,472,197
-	-	(20,533,809)
2,628,955	-	(14,061,612)
(201,163)	(1,322,743)	1,020,215
2,346,017	1,981,061	28,549,871
2,144,854	658,318	29,570,086

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 41,411,902	41,979,171	41,856,541	(122,630)
Intergovernmental - Federal	2,305,967	2,305,967	2,481,752	175,785
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	492,455	549,830	531,625	(18,205)
Investment income	75,000	135,495	228,288	92,793
Fees	1,814,000	1,776,500	1,696,295	(80,205)
Sale of assets	50,000	50,000	24,705	(25,295)
Miscellaneous	315,000	35,000	99,777	64,777
Total revenues	46,464,324	46,831,963	46,918,983	87,020
Prior year cash balance budget	14,286,210	14,286,210		
Total budgeted revenues	60,750,534	61,118,173		
Expenditures				
General Government				
County Commission				
Salaries and benefits	259,157	259,339	258,920	419
Operating expenses	100,000	100,000	88,176	11,824
Total County Commission	359,157	359,339	347,096	12,243
Administration				
Salaries and benefits	628,802	628,802	599,409	29,393
Operating expenses	477,679	477,679	410,523	67,156
Total Administration	1,106,481	1,106,481	1,009,932	96,549
General Government				
Salaries and benefits	797,413	1,019,413	717,608	301,805
Operating expenses	2,340,894	2,425,816	2,104,748	321,068
Total General Government	3,138,307	3,445,229	2,822,356	622,873
Information Systems				
Salaries and benefits	727,529	727,529	718,365	9,164
Operating expenses	256,764	256,764	253,768	2,996
Total Information Systems	984,293	984,293	972,133	12,160
Geographic Information Systems				
Salaries and benefits	85,460	85,955	85,955	-
Operating expenses	110,119	110,119	108,777	1,342
Total Geographic Information Systems	195,579	196,074	194,732	1,342

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, 2020

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Finance				
Salaries and benefits	\$ 1,088,852	1,088,852	1,060,776	28,076
Operating expenses	126,318	126,318	95,322	30,996
Total Finance	1,215,170	1,215,170	1,156,098	59,072
County Clerk				
Salaries and benefits	587,878	587,878	522,429	65,449
Operating expenses	42,525	42,525	33,436	9,089
Total County Clerk	630,403	630,403	555,865	74,538
Bureau of Elections				
Salaries and benefits	378,376	378,376	221,658	156,718
Operating expenses	277,565	277,565	238,743	38,822
Total Bureau of Elections	655,941	655,941	460,401	195,540
Property Assessments				
Salaries and benefits	885,322	885,322	822,302	63,020
Operating expenses	55,348	55,348	40,567	14,781
Total Property Assessments	940,670	940,670	862,869	77,801
Treasurer				
Salaries and benefits	482,727	482,727	477,176	5,551
Operating expenses	128,511	182,690	164,569	18,121
Total Treasurer	611,238	665,417	641,745	23,672
Probate Judge				
Salaries and benefits	57,290	57,290	57,198	92
Operating expenses	5,600	5,600	1,308	4,292
Total Probate Judge	62,890	62,890	58,506	4,384
County Attorney				
Salaries and benefits	441,048	441,374	441,374	-
Operating expenses	125,761	220,761	188,625	32,136
Total County Attorney	566,809	662,135	629,999	32,136
Human Resources				
Salaries and benefits	588,011	588,011	469,627	118,384
Operating expenses	119,052	119,052	103,819	15,233
Total Human Resources	707,063	707,063	573,446	133,617

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, 2020

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Central Purchasing				
Salaries and benefits	\$ 390,015	390,015	374,503	15,512
Operating expenses	24,003	24,003	18,670	5,333
Total Central Purchasing	414,018	414,018	393,173	20,845
Total General Government	11,588,019	12,045,123	10,678,351	1,366,772
Public Safety				
Fire Prevention				
Salaries and benefits	-	-	-	-
Operating expenses	-	-	-	-
Total Fire Prevention	-	-	-	-
Law Enforcement				
Salaries and benefits	11,356,145	11,222,817	10,446,069	776,748
Operating expenses	1,338,932	1,332,141	1,048,097	284,044
Total Law Enforcement	12,695,077	12,554,958	11,494,166	1,060,792
Community Development				
Salaries and benefits	425,616	425,616	384,399	41,217
Operating expenses	22,882	22,882	18,455	4,427
Total Community Development	448,498	448,498	402,854	45,644
Building Inspection				
Salaries and benefits	295,153	295,548	295,547	1
Operating expenses	25,471	25,471	12,302	13,169
Total Building Inspection	320,624	321,019	307,849	13,170
Emergency Management				
Salaries and benefits	348,814	350,623	354,298	(3,675)
Operating expenses	55,600	55,600	35,079	20,521
Total Emergency Management	404,414	406,223	389,377	16,846
Safety				
Salaries and benefits	101,258	101,334	101,334	-
Operating expenses	51,253	74,568	69,109	5,459
Total Safety	152,511	175,902	170,443	5,459
Total Public Safety	14,021,124	13,906,600	12,764,689	1,141,911

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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Health and Welfare				
Social Services				
Operating expenses	\$ 442,920	442,920	375,907	67,013
Youth Employment				
Salaries and benefits	43,304	43,304	32,778	10,526
Total Health and Welfare	486,224	486,224	408,685	77,539
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,280,310	3,280,310	3,062,721	217,589
Operating expenses	596,750	601,427	571,591	29,836
Total Parks and Facilities	3,877,060	3,881,737	3,634,312	247,425
Total Culture and Recreation	3,877,060	3,881,737	3,634,312	247,425
Total expenditures	29,972,427	30,319,684	27,486,037	2,833,647
Excess (deficiency) of revenues over (under) expenditures	30,778,107	30,798,489	19,432,946	2,920,667
Other Financing Sources (Uses)				
Transfers in	1,309,597	1,640,794	1,635,319	(5,475)
Transfers out	(24,490,616)	(24,524,778)	(20,457,284)	4,067,494
Total other financing sources (uses)	(23,181,019)	(22,883,984)	(18,821,965)	4,062,019
Net change in fund balance	\$ 7,597,088	7,914,505	610,981	6,982,686

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 610,981
Change in FMV investments	515,956
Change in accounts receivable	2,050,147
Change in prepaid expenses	45,283
Change in accounts payable	(24,283)
Change in accrued liabilities	(14,840)
Change in deferred balances	125,187
Change in fund balance (GAAP basis)	3,308,431
GAAP Fund balance, beginning	15,705,799
GAAP Fund balance, ending	\$ 19,014,230

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 700,000	700,000	800,950	100,950
Investment income	6,300	6,300	9,253	2,953
Miscellaneous	-	-	3,200	3,200
Total revenues	<u>706,300</u>	<u>706,300</u>	<u>813,403</u>	<u>107,103</u>
Prior year cash balance budget	759,725	759,725		
Total budgeted revenues	<u>1,466,025</u>	<u>1,466,025</u>		
Expenditures				
Salaries and benefits	922,023	922,023	864,674	57,349
Operating expenses	141,820	141,820	126,522	15,298
Total expenditures	<u>1,063,843</u>	<u>1,063,843</u>	<u>991,196</u>	<u>72,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 402,182</u>	<u>402,182</u>	<u>(177,793)</u>	<u>179,750</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (177,793)
Change in prepaid expenses	1,385
Change in accrued liabilities	(3,244)
Change in accounts payable	<u>(1,648)</u>
Change in fund balance (GAAP basis)	<u>(181,300)</u>
GAAP fund balance, beginning	<u>727,005</u>
GAAP fund balance, ending	<u><u>\$ 545,705</u></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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 2,645,000	2,645,000	2,675,222	30,222
Intergovernmental - State	-	-	-	-
Investment income	5,000	5,000	12,041	7,041
Sale of assets	-	-	-	-
Fees	30,000	30,000	34,878	4,878
Miscellaneous	101,000	101,000	6,940	(94,060)
Total revenues	2,781,000	2,781,000	2,729,081	(51,919)
Prior year cash balance budget	572,651	572,651		
Total budgeted revenues	3,353,651	3,353,651		
Expenditures				
Salaries and benefits	3,601,730	3,601,730	3,420,176	181,554
Operating expenses	2,334,477	2,310,793	1,697,644	613,149
Capital outlay	150,000	196,118	82,517	113,601
Total expenditures	6,086,207	6,108,641	5,200,337	908,304
Excess (deficiency) of revenues over (under) expenditures	(2,732,556)	(2,754,990)	(2,471,256)	856,385
Other Financing Sources (Uses)				
Transfers in	3,239,960	3,301,379	2,207,923	(1,093,456)
Transfers out	-	(34,464)	(34,464)	-
Total other financing sources (uses)	3,239,960	3,266,915	2,173,459	(1,093,456)
Net change in fund balance	\$ 507,404	511,925	(297,797)	(237,071)
RECONCILIATION FROM BUDGETARY BASIS TO GAAP:				
Change in fund balance (budgetary basis)			\$ (297,797)	
Change in accounts receivable			3,987	
Change in prepaid expenses			1,837	
Change in accounts payable			(35,638)	
Change in accrued liabilities			(31,244)	
Change in fund balance (GAAP basis)			(358,855)	
GAAP Fund balance, beginning			1,991,384	
GAAP Fund balance, ending			\$1,632,529	

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,794,462	5,794,462	5,657,224	(137,238)
Investment income	45,000	45,000	107,857	62,857
Miscellaneous	2,000	2,000	454	(1,546)
Total revenues	<u>5,841,462</u>	<u>5,841,462</u>	<u>5,765,535</u>	<u>(75,927)</u>
Prior year cash balance budget	<u>4,922,064</u>	<u>4,922,064</u>		
Total budgeted revenues	<u>10,763,526</u>	<u>10,763,526</u>		
Expenditures				
Health and welfare				
Salaries and benefits	209,544	209,544	175,925	33,619
Operating expenses	6,167,616	6,174,616	5,179,043	995,573
Total expenditures	<u>6,377,160</u>	<u>6,384,160</u>	<u>5,354,968</u>	<u>1,029,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,386,366</u>	<u>4,379,366</u>	<u>410,567</u>	<u>953,265</u>
Other Financing Sources (Uses)				
Transfers out	<u>(42,061)</u>	<u>(42,061)</u>	<u>(42,061)</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,344,305</u>	<u>4,337,305</u>	<u>368,506</u>	<u>953,265</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 368,506
Change in accounts receivable	(301,289)
Change in accounts payable	(286,184)
Change in accrued liabilities	<u>(5,188)</u>
Change in fund balance (GAAP basis)	<u>(224,155)</u>
GAAP Fund balance, beginning	<u>5,798,605</u>
GAAP Fund balance, ending	<u><u>\$5,574,450</u></u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ 5,000	5,000	15,329	10,329
Miscellaneous	52,000	146,599	146,735	136
Total revenues	57,000	151,599	162,064	10,465
Prior year cash balance budget	1,002,740	1,002,740		
Total budgeted revenues	1,059,740	1,154,339		
Expenditures				
Current				
Salaries and benefits	130,572	130,622	130,622	-
Operating expenses	3,048,049	2,878,049	2,661,240	216,809
Total expenditures	3,178,621	3,008,671	2,791,862	216,809
Excess (deficiency) of revenues over (under) expenditures	(2,118,881)	(1,854,332)	(2,629,798)	227,274
Other Financing Sources (Uses)				
Transfers in	3,118,881	2,854,332	2,628,955	(225,377)
Net change in fund balance	\$ <u>1,000,000</u>	<u>1,000,000</u>	(843)	<u>1,897</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (843)
Change in accounts receivable	(134,799)
Change in prepaid expenses	(101,616)
Change in accounts payable	36,870
Change in accrued liabilities	(775)
Change in fund balance (GAAP basis)	(201,163)
GAAP Fund balance, beginning of year	<u>2,346,017</u>
GAAP Fund balance, end of year	<u><u>\$2,144,854</u></u>

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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,588,000	7,773,245	7,627,559	(145,686)
Investment income	30,000	30,000	47,126	17,126
Miscellaneous	-	-	86	86
Total revenues	<u>7,618,000</u>	<u>7,803,245</u>	<u>7,674,771</u>	<u>(128,474)</u>
Prior year cash balance budget	2,947,223	2,947,223		
Total budgeted revenues	<u>10,565,223</u>	<u>10,750,468</u>		
Expenditures				
Salaries and benefits	167,756	167,756	165,211	2,545
Employee health claims and prescriptions	7,596,782	8,796,782	8,785,594	11,188
Contractual services	280,320	280,320	264,759	15,561
Total expenditures	<u>8,044,858</u>	<u>9,244,858</u>	<u>9,215,564</u>	<u>29,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,520,365</u>	<u>1,505,610</u>	<u>(1,540,793)</u>	<u>(99,180)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,540,793)
Change in accounts receivable	241,120
Change in accounts payable	(74,479)
Change in deferred revenue	25,580
Change in accrued liabilities	25,829
Change in fund balance (GAAP basis)	<u>(1,322,743)</u>
GAAP Fund balance, beginning of year	<u>1,981,061</u>
GAAP Fund balance, end of year	<u>\$ 658,318</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

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, 2020

	Gross Receipts Tax		
	Comm. / EMS	Ambulance	Total
ASSETS			
Pooled cash and investments	\$ 5,635,840	500,948	6,136,788
Receivables			
Taxes	917,335	-	917,335
Total assets	\$ 6,553,175	500,948	7,054,123
LIABILITIES			
Accounts payable	\$ 25,378	90,427	115,805
Accrued payroll	-	14,567	14,567
Total liabilities	25,378	104,994	130,372
FUND BALANCES			
Nonspendable	-	-	-
Restricted	6,527,797	395,954	6,923,751
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	6,527,797	395,954	6,923,751
Total liabilities and fund balances	\$ 6,553,175	500,948	7,054,123

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2020**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 5,864,217	-	5,864,217
Investment income	122,342	10,295	132,637
Miscellaneous	-	-	-
Total revenues	5,986,559	10,295	5,996,854
Expenditures			
Current			
Public safety	4,327,696	2,941,837	7,269,533
Capital outlay	-	169,053	169,053
Total expenditures	4,327,696	3,110,890	7,438,586
Excess (deficiency) of revenues over (under) expenditures	1,658,863	(3,100,595)	(1,441,732)
Other Financing Sources (Uses)			
Transfers, in	-	3,050,234	3,050,234
Transfers, out	(3,050,234)	(21,098)	(3,071,332)
Total other financing sources (uses)	(3,050,234)	3,029,136	(21,098)
Net changes in fund balances	(1,391,371)	(71,459)	(1,462,830)
Fund balances, beginning of year	7,919,168	467,413	8,386,581
Fund balances, end of year	\$ 6,527,797	395,954	6,923,751

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,947,931	5,947,931	5,855,420	(92,511)
Investment income	70,000	70,000	122,343	52,343
Total revenues	6,017,931	6,017,931	5,977,763	(40,168)
Prior year cash balance budget	7,010,629	7,010,629		
Total budgeted revenues	13,028,560	13,028,560		
Expenditures				
Public safety				
Operating expenses	4,526,669	4,526,669	4,134,708	391,961
Total expenditures	4,526,669	4,526,669	4,134,708	391,961
Excess (deficiency) of revenues over (under) expenditures	8,501,891	8,501,891	1,843,055	351,793
Other Financing Sources (Uses)				
Transfers out	(3,702,304)	(4,000,423)	(3,217,844)	782,579
Net change in fund balance	\$ <u>4,799,587</u>	<u>4,501,468</u>	(1,374,789)	<u>1,134,372</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,374,789)
Change in accounts receivable	8,796
Change in accounts payable	(25,378)
Change in fund balance (GAAP basis)	<u>(1,391,371)</u>
GAAP Fund balance, beginning	<u>7,919,168</u>
GAAP Fund balance, ending	<u>\$ 6,527,797</u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 4,000	4,000	10,294	6,294
Miscellaneous	-	-	-	-
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>10,294</u>	<u>6,294</u>
Prior year cash balance budget	<u>501,370</u>	<u>501,370</u>		
Total budgeted revenues	<u>505,370</u>	<u>505,370</u>		
Expenditures				
Public safety				
Salaries and benefits	425,902	474,664	474,663	1
Operating expenses	2,324,897	2,552,897	2,374,779	178,118
Capital outlay	735,963	757,320	190,410	566,910
Total expenditures	<u>3,486,762</u>	<u>3,784,881</u>	<u>3,039,852</u>	<u>745,029</u>
Excess (deficiency) of revenues over (under) expenditures	(2,981,392)	(3,279,511)	(3,029,558)	751,323
Other Financing Sources (Uses)				
Transfers in	3,502,490	3,800,609	3,050,234	(750,375)
Transfers out	(21,098)	(21,098)	(21,098)	-
Total other financing sources (uses)	<u>3,481,392</u>	<u>3,779,511</u>	<u>3,029,136</u>	<u>(750,375)</u>
Net change in fund balance	\$ <u>500,000</u>	<u>500,000</u>	(422)	<u>948</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (422)
Change in accounts payable	(69,070)
Change in accrued liabilities	<u>(1,967)</u>
Change in fund balance (GAAP basis)	<u>(71,459)</u>
GAAP Fund balance, beginning	<u>467,413</u>
GAAP Fund balance, ending	<u>\$ 395,954</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

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).

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.

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 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).

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

SPECIAL REVENUE FUNDS (CONTINUED)

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.

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

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

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

CAPITAL PROJECTS FUNDS (CONTINUED)

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.

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.

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

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, 2020

	Special Revenue		
	Solid Waste	Emergency Medical Services	Farm and Range
ASSETS			
Pooled cash and investments	\$ 1,540	26,509	198,900
Pooled cash - restricted	-	-	-
Receivables			
Taxes	-	-	-
Intergovernmental	153,012	-	-
Interest	-	-	-
Other	18,930	-	-
Prepaid expenditures	2,253	-	-
Inventory	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	\$ 175,735	26,509	198,900
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES			
Accounts payable	\$ 53,019	1,604	-
Accrued payroll	58,483	-	-
Due to other funds	-	-	-
Other current liabilities	-	-	-
Total liabilities	111,502	1,604	-
	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS			
Property taxes	-	-	-
Deferred revenue	12,319	-	-
Deferred revenue - HUD	-	-	-
Total deferred inflows	12,319	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCES			
Nonspendable	2,253	-	-
Restricted	49,661	24,905	198,900
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
Total fund balances (deficit)	51,914	24,905	198,900
	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows, and fund balances	\$ 175,735	26,509	198,900
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Special Revenue

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Fire Excise Tax	County Clerk's Recording Fees	Fire Districts
1,001	195,659	1,450	1,074,571	460,077	1,576,603
-	-	-	-	-	-
-	-	-	316,851	-	-
-	1,900	-	4,681	-	-
-	-	-	-	-	-
-	-	12,261	11,924	-	3,231
-	125	-	4,717	-	28,852
-	-	101,697	139,981	-	-
1,001	197,684	115,408	1,552,725	460,077	1,608,686
-	429	22,510	81,452	-	43,447
-	2,447	37,572	45,312	-	-
-	-	-	-	-	-
-	-	21,276	-	-	-
-	2,876	81,358	126,764	-	43,447
-	-	-	-	-	-
-	1,900	1,769	502	-	3,056
-	-	-	-	-	-
-	1,900	1,769	502	-	3,056
-	125	101,697	144,698	-	28,852
1,001	192,783	-	1,280,761	460,077	1,533,331
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(69,416)	-	-	-
1,001	192,908	32,281	1,425,459	460,077	1,562,183
1,001	197,684	115,408	1,552,725	460,077	1,608,686

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2020

	Special Revenue		
	Housing Authority	D.W.I. Facilities	Gross Receipts Tax Reserve
ASSETS			
Pooled cash and investments	\$ 134,379	805,654	937,003
Pooled cash - restricted	39,475	-	-
Receivables			
Taxes	-	-	-
Intergovernmental	-	147,665	-
Interest	-	-	-
Other	39,510	30,032	-
Prepaid expenditures	51	51	-
Inventory	-	-	-
	<hr/>		
Total assets	\$ 213,415	983,402	937,003
	<hr/> <hr/>		
LIABILITIES			
Accounts payable	\$ 3,869	24,404	-
Accrued payroll	7,546	101,627	-
Due to other funds	-	-	-
Other current liabilities	-	-	-
Total liabilities	11,415	126,031	-
	<hr/> <hr/>		
DEFERRED INFLOWS			
Property taxes	-	-	-
Deferred revenue	-	-	-
Deferred revenue - HUD	76,193	-	-
Total deferred inflows	76,193	-	-
	<hr/> <hr/>		
FUND BALANCES			
Nonspendable	51	51	-
Restricted	125,756	857,320	937,003
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
Total fund balances (deficit)	125,807	857,371	937,003
	<hr/> <hr/>		
Total liabilities, deferred inflows, and fund balances	\$ 213,415	983,402	937,003
	<hr/> <hr/>		

Special Revenue	Capital Projects				
Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction
-	-	-	-	1,252,964	-
-	-	-	-	-	-
-	-	-	-	-	-
116,658	-	-	-	-	-
-	-	-	-	-	-
127	-	-	-	-	-
6,265	-	-	-	-	-
-	-	-	-	-	-
<u>123,050</u>	-	-	-	1,252,964	-
30,029	-	-	42,354	-	-
106,614	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>136,643</u>	-	-	42,354	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,265	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	37,356	-
-	-	-	-	1,215,608	-
(19,858)	-	-	(42,354)	-	-
(13,593)	-	-	(42,354)	1,252,964	-
<u>123,050</u>	-	-	-	1,252,964	-

Sunset-Chokecherry Canyon



photo by W. Dean Howard Photography



SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2020

	Capital Projects		Debt Service	Total Nonmajor Funds
	GRT Revenue	ERP Project	Debt Service	
	Bond Series 2015			
ASSETS				
Pooled cash and investments	\$ 4,331,279	-	210,314	11,207,903
Pooled cash - restricted	-	-	-	39,475
Receivables				
Taxes	-	-	-	316,851
Intergovernmental	-	-	-	423,916
Interest	-	-	-	-
Other	-	-	-	116,015
Prepaid expenditures	-	-	-	42,314
Inventory	-	-	-	241,678
Total assets	\$ 4,331,279	-	210,314	12,388,152
LIABILITIES				
Accounts payable	\$ 364,855	-	-	667,972
Accrued payroll	-	-	-	359,601
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	21,276
Total liabilities	364,855	-	-	1,048,849
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Deferred revenue	-	-	-	19,546
Deferred revenue - HUD	-	-	-	76,193
Total deferred inflows	-	-	-	95,739
FUND BALANCES				
Nonspendable	-	-	-	283,992
Restricted	3,966,424	-	-	9,627,922
Committed	-	-	-	37,356
Assigned	-	-	210,314	1,425,922
Unassigned (deficit)	-	-	-	(131,628)
Total fund balances (deficit)	3,966,424	-	210,314	11,243,564
Total liabilities, deferred inflows, and fund balances	\$ 4,331,279	-	210,314	12,388,152

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2020

	Special Revenue		
	Solid Waste	Emergency Medical Services	Farm and Range
Revenues			
Taxes	\$ 978,365	-	-
Intergovernmental - Federal	-	-	-
Intergovernmental - State	-	89,453	139,369
Intergovernmental - Other	180,830	-	-
Investment income	147	-	3,005
Fees	797,862	-	-
Sale of assets	-	-	-
Miscellaneous	25,366	-	-
Total revenues	1,982,570	89,453	142,374
Expenditures			
Current			
General government	-	-	-
Public Safety	-	123,897	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental	2,031,340	-	139,508
Capital outlay	222,616	2,917	-
Debt Service-Principal	-	-	-
Debt Service-Interest Expense	-	-	-
Total expenditures	2,253,956	126,814	139,508
Excess (Deficiency) of revenues over (under) expenditures	(271,386)	(37,361)	2,866
Other Financing Sources (Uses)			
Transfers, in	277,779	-	-
Transfers, out	-	-	-
Total other financing sources (uses)	277,779	-	-
Net changes in fund balances	6,393	(37,361)	2,866
Fund balances, beginning of year	45,521	62,266	196,034
Fund balances (deficit), end of year	\$ 51,914	24,905	198,900

Special Revenue

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Fire Excise Tax	County Clerks Recording Fees	Fire Districts
-	-	-	2,273,607	-	-
-	-	-	-	-	-
90,000	-	-	-	-	1,981,549
-	154,000	-	32,400	-	-
-	-	-	11,544	8,667	-
-	116,757	494,312	129,877	95,032	-
-	-	-	5,211	-	-
-	686	141,712	17,417	-	851
90,000	271,443	636,024	2,470,056	103,699	1,982,400
-	-	-	-	77,527	-
55,630	240,641	-	2,720,006	-	2,341,107
-	-	-	-	-	-
-	-	-	-	-	-
-	-	995,664	-	-	-
-	-	-	-	-	-
33,369	1,700	135,984	17,708	-	128,112
-	-	-	-	-	-
-	-	-	-	-	-
88,999	242,341	1,131,648	2,737,714	77,527	2,469,219
1,001	29,102	(495,624)	(267,658)	26,172	(486,819)
-	-	484,661	1,269,477	-	-
-	-	-	(831,283)	-	(197,329)
-	-	484,661	438,194	-	(197,329)
1,001	29,102	(10,963)	170,536	26,172	(684,148)
-	163,806	43,244	1,254,923	433,905	2,246,331
1,001	192,908	32,281	1,425,459	460,077	1,562,183

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, 2020

	Special Revenue		
	Housing Authority	D.W.I. Facilities	Gross Receipts Tax Reserve
Revenues			
Taxes	\$ -	-	815,353
Intergovernmental - Federal	1,310,863	-	-
Intergovernmental - State	-	2,253,529	-
Intergovernmental - Other	1,000	440,000	-
Investment income	33	-	-
Fees	-	216,792	-
Sale of assets	-	-	-
Miscellaneous	4,913	25,560	-
Total revenues	1,316,809	2,935,881	815,353
Expenditures			
Current			
General government	-	-	27,846
Public Safety	-	3,025,159	-
Public works	-	-	-
Health and welfare	1,329,837	-	-
Culture and recreation	-	-	-
Environmental	-	-	-
Capital outlay	-	-	-
Debt Service-Principal	-	-	-
Debt Service-Interest Expense	-	-	-
Total expenditures	1,329,837	3,025,159	27,846
Excess (Deficiency) of revenues over (under) expenditures	(13,028)	(89,278)	787,507
Other Financing Sources (Uses)			
Transfers, in	-	-	-
Transfers, out	-	-	(937,095)
Total other financing sources (uses)	-	-	(937,095)
Net changes in fund balances	(13,028)	(89,278)	(149,588)
Fund balances, beginning of year	138,835	946,649	1,086,591
Fund balances (deficit), end of year	\$ 125,807	857,371	937,003

Special Revenue	Capital Projects				
Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction
3,261,411	-	-	-	-	-
-	-	-	-	-	84,911
498,841	-	-	-	-	9,967
-	-	-	-	-	-
-	-	-	-	32,490	-
184,117	-	-	-	-	-
-	-	-	-	-	-
28,326	-	-	-	-	-
<u>3,972,695</u>	-	-	-	32,490	94,878
-	-	-	-	-	-
3,427,732	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,385	-	928,301	2,273,706	-	315,085
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,440,117</u>	-	928,301	2,273,706	-	315,085
<u>532,578</u>	-	(928,301)	(2,273,706)	32,490	(220,207)
853,696	-	-	1,334,285	318,765	-
(1,927,623)	-	(40,797)	-	(1,406,411)	-
<u>(1,073,927)</u>	-	(40,797)	1,334,285	(1,087,646)	-
(541,349)	-	(969,098)	(939,421)	(1,055,156)	(220,207)
527,756	-	969,098	897,067	2,308,120	220,207
<u>(13,593)</u>	-	-	(42,354)	1,252,964	-

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, 2020

	Capital Projects		Debt Service	Total Nonmajor Funds
	GRT Revenue		Debt Service	
	Bond Series 2015	ERP Project		
Revenues				
Taxes	\$ -	-	-	7,328,736
Intergovernmental - Federal	-	-	-	1,395,774
Intergovernmental - State	-	-	-	5,062,708
Intergovernmental - Other	-	-	-	808,230
Investment income	196,008	2,207	54,447	308,548
Fees	-	-	-	2,034,749
Sale of assets	-	-	-	5,211
Miscellaneous	-	-	-	244,831
Total revenues	196,008	2,207	54,447	17,188,787
Expenditures				
Current				
General government	-	-	-	105,373
Public Safety	-	-	-	11,934,172
Public works	-	-	-	-
Health and welfare	-	-	-	1,329,837
Culture and recreation	-	-	-	995,664
Environmental	-	-	-	2,170,848
Capital outlay	1,863,974	481,691	-	6,417,548
Debt Service-principal	-	-	3,420,000	3,420,000
Debt Service-interest expense	-	-	1,845,571	1,845,571
Total expenditures	1,863,974	481,691	5,265,571	28,219,013
Excess (Deficiency) of revenues over (under) expenditures	(1,667,966)	(479,484)	(5,211,124)	(11,030,226)
Other Financing Sources (Uses)				
Transfers, in	250,765	-	5,265,441	10,054,869
Transfers, out	(120,802)	-	-	(5,461,340)
Total other financing sources (uses)	129,963	-	5,265,441	4,593,529
Net changes in fund balances	(1,538,003)	(479,484)	54,317	(6,436,697)
Fund balances, beginning of year	5,504,427	479,484	155,997	17,680,261
Fund balances (deficit), end of year	\$ 3,966,424	-	210,314	11,243,564

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,093,580	1,093,580	1,100,168	6,588
Intergovernmental - other	300,000	300,000	27,818	(272,182)
Investment income	1,500	1,500	147	(1,353)
Charges for service	505,000	505,000	797,525	292,525
Miscellaneous	-	-	26,314	26,314
Total revenues	1,900,080	1,900,080	1,951,972	51,892
Prior year cash balance budget	9,672	9,672		
Total budgeted revenues	1,909,752	1,909,752		
Expenditures				
Environmental				
Salaries and benefits	1,417,859	1,417,859	1,310,494	107,365
Operating expenses	822,905	822,905	705,473	117,432
Capital outlay	242,251	242,251	222,616	19,635
Total expenditures	2,483,015	2,483,015	2,238,583	244,432
Excess (deficiency) of revenues over (under) expenditures	(573,263)	(573,263)	(286,611)	296,324
Other Financing Sources (Uses)				
Transfers in	573,263	573,263	277,779	(295,484)
Net change in fund balance	\$ -	-	(8,832)	840

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (8,832)
Change in accounts receivable	33,519
Change in prepaid expenses	58
Change in accounts payable	(9,168)
Change in deferred balances	(2,921)
Change in accrued liabilities	(6,263)
Change in fund balance (GAAP basis)	6,393
GAAP Fund balance, beginning	45,521
GAAP Fund balance, ending	\$ 51,914

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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 93,453	89,453	89,453	-
Total revenues	<u>93,453</u>	<u>89,453</u>	<u>89,453</u>	-
Prior year cash balance budget	63,088	63,088		
Total budgeted revenues	<u>156,541</u>	<u>152,541</u>		
Expenditures				
Public Safety				
Operating expenses	71,905	132,541	123,115	9,426
Capital outlay	2,917	20,000	2,917	17,083
Total expenditures	<u>74,822</u>	<u>152,541</u>	<u>126,032</u>	<u>26,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 81,719</u>	<u>-</u>	<u>(36,579)</u>	<u>26,509</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (36,579)
Change in accounts payable	<u>(782)</u>
Change in fund balance (GAAP basis)	<u>(37,361)</u>
GAAP Fund balance, beginning	<u>62,266</u>
GAAP Fund balance, ending	<u>\$ 24,905</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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 15,593	141,447	280,816	139,369
Investment income	-	-	3,005	3,005
Total revenues	<u>15,593</u>	<u>141,447</u>	<u>283,821</u>	<u>142,374</u>
Prior year cash balance budget	54,826	54,826		
Total budgeted revenues	<u>70,419</u>	<u>196,273</u>		
Expenditures				
Environmental				
Operating expenses	15,000	141,447	139,747	1,700
Total expenditures	<u>15,000</u>	<u>141,447</u>	<u>139,747</u>	<u>1,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 55,419</u>	<u>54,826</u>	144,074	<u>144,074</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 144,074
Change in accounts receivable	(141,447)
Change in accounts payable	239
Change in fund balance (GAAP basis)	<u>2,866</u>
GAAP Fund balance, beginning	<u>196,034</u>
GAAP Fund balance, ending	<u>\$ 198,900</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 90,000	90,000	90,000	-
Miscellaneous	-	-	-	-
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	-
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>90,000</u>	<u>90,000</u>		
Expenditures				
Public safety				
Operating expenses	56,821	56,821	55,630	1,191
Capital outlay	33,179	33,179	33,369	(190)
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>88,999</u>	<u>1,001</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>1,001</u>	<u>1,001</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 1,001
Change in fund balance (GAAP basis)	<u>1,001</u>
GAAP Fund balance, beginning	<u>-</u>
GAAP Fund balance, ending	<u>\$ 1,001</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Other	\$ 154,000	154,000	154,000	-
Investment income	-	-	-	-
Charges for service	121,920	121,920	120,332	(1,588)
Miscellaneous	-	-	707	707
Total revenues	<u>275,920</u>	<u>275,920</u>	<u>275,039</u>	<u>(881)</u>
Prior year cash balance budget	163,406	163,406		
Total budgeted revenues	<u>439,326</u>	<u>439,326</u>		
Expenditures				
Public safety				
Salaries and benefits	142,423	142,423	134,872	7,551
Operating expenses	127,226	128,026	106,700	21,326
Capital outlay	7,500	7,500	1,700	5,800
Total expenditures	<u>277,149</u>	<u>277,949</u>	<u>243,272</u>	<u>34,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 162,177</u>	<u>161,377</u>	31,767	<u>33,796</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 31,767
Change in accounts receivable	(2,700)
Change in prepaid expenses	125
Change in accounts payable	1,122
Change in deferred balances	(875)
Change in accrued liabilities	(337)
Change in fund balance (GAAP basis)	<u>29,102</u>
GAAP Fund balance, beginning	<u>163,806</u>
GAAP Fund balance, ending	<u>\$ 192,908</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, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for service	\$ 550,000	550,000	494,312	(55,688)
Investment income	-	-	-	-
Miscellaneous	139,005	139,005	154,790	15,785
Total revenues	<u>689,005</u>	<u>689,005</u>	<u>649,102</u>	<u>(39,903)</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>689,005</u>	<u>689,005</u>		
Expenditures				
Cultural and Recreation				
Salaries and benefits	735,785	735,785	682,315	53,470
Operating expenses	366,098	366,098	304,786	61,312
Capital outlay	144,500	144,500	135,984	8,516
Total expenditures	<u>1,246,383</u>	<u>1,246,383</u>	<u>1,123,085</u>	<u>123,298</u>
Excess (deficiency) of revenues over (under) expenditures	(557,378)	(557,378)	(473,983)	83,395
Other Financing Sources (Uses)				
Transfers in	557,378	557,378	484,661	(72,717)
Net change in fund balance	\$ <u>-</u>	<u>-</u>	10,678	<u>10,678</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 10,678
Change in accounts receivable	(20,974)
Change in prepaid expenses	(183)
Change in accounts payable	(4,634)
Change in accrued liabilities	(4,587)
Change in deferred balances	7,881
Change in other liabilities	856
Change in fund balance (GAAP basis)	<u>(10,963)</u>
GAAP Fund balance, beginning	<u>43,244</u>
GAAP Fund balance, ending	<u>\$ 32,281</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,174,539	2,174,539	2,200,366	25,827
Investment income	15,000	15,000	11,544	(3,456)
Charges for service	32,000	32,000	159,379	127,379
Sale of assets	10,000	10,000	161	(9,839)
Miscellaneous	75,000	75,000	61,759	(13,241)
Total revenues	2,306,539	2,306,539	2,433,209	126,670
Prior year cash balance budget	822,738	822,738		
Total budgeted revenues	3,129,277	3,129,277		
Expenditures				
Public Safety				
Operating expenses	3,264,443	3,279,901	2,619,129	660,772
Capital outlay	340,000	283,396	17,549	265,847
Total expenditures	3,604,443	3,563,297	2,636,678	926,619
Excess (deficiency) of revenues over (under) expenditures	(475,166)	(434,020)	(203,469)	1,053,289
Other Financing Sources (Uses)				
Transfers in	1,269,477	1,269,477	1,269,477	-
Transfers out	(790,137)	(831,283)	(831,283)	-
Total other financing sources (uses)	479,340	438,194	438,194	-
Net change in fund balances	\$ <u>4,174</u>	<u>4,174</u>	234,725	<u>1,053,289</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 234,725
Change in accounts receivable	37,350
Change in prepaid expenses	(209)
Change in accounts payable	(55,516)
Change in accrued liabilities	(45,312)
Change in deferred balances	(502)
Change in fund balance (GAAP basis)	<u>170,536</u>
GAAP Fund balance, beginning	<u>1,254,923</u>
GAAP Fund balance, ending	<u>\$ 1,425,459</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 92,000	92,000	95,032	3,032
Investment income	3,000	3,000	8,667	5,667
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>103,699</u>	<u>8,699</u>
Prior year cash balance budget	433,905	433,905		
Total budgeted revenues	<u>528,905</u>	<u>528,905</u>		
Expenditures				
General Government				
Operating expenses	112,900	112,900	77,527	35,373
Capital outlay	-	-	-	-
Total expenditures	<u>112,900</u>	<u>112,900</u>	<u>77,527</u>	<u>35,373</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 416,005</u>	<u>416,005</u>	26,172	<u>44,072</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 26,172
Change in fund balance (GAAP basis)	<u>26,172</u>
GAAP Fund balance, beginning	<u>433,905</u>
GAAP Fund balance, ending	<u>\$ 460,077</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 1,981,549	1,981,549	1,981,549	-
Miscellaneous	-	-	675	675
Total revenues	<u>1,981,549</u>	<u>1,981,549</u>	<u>1,982,224</u>	<u>675</u>
Prior year cash balance budget	<u>2,283,798</u>	<u>2,283,798</u>		
Total budgeted revenues	<u>4,265,347</u>	<u>4,265,347</u>		
Expenditures				
Public Safety				
Operating expenses	2,979,486	2,800,178	2,363,206	436,972
Capital outlay	320,326	1,267,840	128,883	1,138,957
Total expenditures	<u>3,299,812</u>	<u>4,068,018</u>	<u>2,492,089</u>	<u>1,575,929</u>
Excess (deficiency) of revenues over (under) expenditures	965,535	197,329	(509,865)	1,576,604
Other Financing Sources (Uses)				
Transfers out	-	(197,329)	(197,329)	-
Net change in fund balance	<u>\$ 965,535</u>	<u>-</u>	<u>(707,194)</u>	<u>1,576,604</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (707,194)
Change in accounts receivable	3,231
Change in prepaid expenses	1,120
Change in accounts payable	21,751
Change in deferred balances	(3,056)
Change in fund balance (GAAP basis)	<u>(684,148)</u>
GAAP Fund balance, beginning	<u>2,246,331</u>
GAAP Fund balance, ending	<u>\$ 1,562,183</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,309,253	1,348,929	1,347,546	(1,383)
Investment Income	-	-	33	33
Miscellaneous	5,000	5,000	5,914	914
Total revenues	1,314,253	1,353,929	1,353,493	(436)
Prior year cash balance budget	145,244	145,244		
Total budgeted revenues	1,459,497	1,499,173		
Expenditures				
Health and welfare				
Salaries and benefits	171,338	171,367	171,367	-
Operating expenses	1,217,580	1,257,256	1,153,516	103,740
Capital outlay	-	-	-	-
Total expenditures	1,388,918	1,428,623	1,324,883	103,740
Excess (deficiency) of revenues over (under) expenditures	\$ 70,579	70,550	28,610	103,304

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 28,610
Change in accounts receivable	3,912
Change in prepaid expenses	(218)
Change in accounts payable	(3,723)
Change in accrued liabilities	(1,014)
Change in deferred balances	(40,595)
Change in fund balance (GAAP basis)	(13,028)
GAAP Fund balance, beginning	<u>138,835</u>
GAAP Fund balance, ending	<u>\$ 125,807</u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 2,078,413	2,102,238	2,236,847	134,609
Charges for service	220,077	220,077	215,627	(4,450)
Miscellaneous	440,000	440,000	465,560	25,560
Total revenues	2,738,490	2,762,315	2,918,034	155,719
Prior year cash balance budget	932,556	932,556		
Total budgeted revenues	3,671,046	3,694,871		
Expenditures				
Public Safety				
Salaries and benefits	2,759,359	2,648,805	2,335,522	313,283
Operating expenses	797,467	818,778	709,414	109,364
Capital outlay	-	-	-	-
Total expenditures	3,556,826	3,467,583	3,044,936	422,647
Excess (deficiency) of revenues over (under) expenditures	114,220	227,288	(126,902)	578,366
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balances	\$ 114,220	227,288	(126,902)	578,366

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (126,902)
Change in accounts receivable	(66,204)
Change in prepaid expenditures	(9)
Change in accounts payable	20,255
Change in deferred revenue	84,649
Change in accrued liabilities	(1,067)
Change in fund balance (GAAP basis)	<u>(89,278)</u>
GAAP Fund balance, beginning	<u>946,649</u>
GAAP Fund balance, ending	<u>\$ 857,371</u>

See Notes to Financial Statements.

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 978,632	978,632	964,849	(13,783)
Total revenues	<u>978,632</u>	<u>978,632</u>	<u>964,849</u>	<u>(13,783)</u>
Prior year cash balance budget	937,095	937,095		
Total budgeted revenues	<u>1,915,727</u>	<u>1,915,727</u>		
Expenditures - operating	<u>32,876</u>	<u>32,876</u>	27,846	5,030
Excess (deficiency) of revenues over (under) expenditures	1,882,851	1,882,851	937,003	(8,753)
Other Financing Sources (Uses)				
Transfers out	<u>(937,095)</u>	<u>(937,095)</u>	<u>(937,095)</u>	-
Net change in fund balance	<u>\$ 945,756</u>	<u>945,756</u>	(92)	<u>(8,753)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (92)
Change in accounts receivable	<u>(149,496)</u>
Change in fund balance (GAAP basis)	<u>(149,588)</u>
GAAP Fund balance, beginning	<u>1,086,591</u>
GAAP Fund balance, ending	<u><u>\$ 937,003</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,914,528	3,914,528	3,859,392	(55,136)
Intergovernmental - State	510,000	510,000	476,737	(33,263)
Investment income	-	-	1	1
Charges for service	85,000	85,000	159,241	74,241
Miscellaneous	4,000	4,000	30,897	26,897
Total revenues	4,513,528	4,513,528	4,526,268	12,740
Prior year cash balance budget	-	-		
Total budgeted revenues	4,513,528	4,513,528		
Expenditures				
Public safety				
Salaries and benefits	2,756,729	2,756,729	2,560,695	196,034
Operating expenses	1,020,155	948,242	879,775	68,467
Capital outlay	43,000	43,000	11,871	31,129
Total expenditures	3,819,884	3,747,971	3,452,341	295,630
Excess (deficiency) of revenues over (under) expenditures	693,644	765,557	1,073,927	308,370
Other Financing Sources (Uses)				
Transfers in	1,204,929	1,162,067	853,696	(308,371)
Transfers out	(1,898,573)	(1,927,624)	(1,927,623)	1
Total other financing sources (uses)	(693,644)	(765,557)	(1,073,927)	(308,370)
Net change in fund balance	\$ -	-	-	-

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ -
Change in accounts receivable	(553,573)
Change in prepaid expenses	6,100
Change in accounts payable	10,977
Change in accrued liabilities	(4,853)
Change in fund balance (GAAP basis)	(541,349)
GAAP Fund balance, beginning	527,756
GAAP Fund balance (deficit), ending	\$ (13,593)

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, 2020

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

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)	-
GAAP Fund balance, beginning	-
GAAP Fund balance, ending	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash balance budget	1,059,865	1,059,865		
Total budgeted revenues	<u>1,059,865</u>	<u>1,059,865</u>		
Expenditures				
Capital outlay	1,059,865	1,019,068	1,019,068	-
Total expenditures	<u>1,059,865</u>	<u>1,019,068</u>	<u>1,019,068</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	40,797	(1,019,068)	-
Other Financing Sources (Uses)				
Transfers out	-	(40,797)	(40,797)	-
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(1,059,865)</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,059,865)
Change in accounts payable	90,767
Change in fund balance (GAAP basis)	<u>(969,098)</u>
GAAP Fund balance, beginning	<u>969,098</u>
GAAP Fund balance, ending	<u>\$ -</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash balance budget	968,249	968,249		
Total budgeted revenues	<u>968,249</u>	<u>968,249</u>		
Expenditures				
Capital outlay	3,357,189	3,360,331	2,302,534	1,057,797
Total expenditures	<u>3,357,189</u>	<u>3,360,331</u>	<u>2,302,534</u>	<u>1,057,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,388,940)</u>	<u>(2,392,082)</u>	<u>(2,302,534)</u>	<u>1,057,797</u>
Other Financing Sources (Uses)				
Transfers in	2,388,940	2,392,082	1,334,285	(1,057,797)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,388,940</u>	<u>2,392,082</u>	<u>1,334,285</u>	<u>(1,057,797)</u>
Net change in fund balance	\$ <u>-</u>	<u>-</u>	<u>(968,249)</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (968,249)
Change in accounts payable	<u>28,828</u>
Change in fund balance (GAAP basis)	<u>(939,421)</u>
GAAP Fund balance, beginning	<u>897,067</u>
GAAP Fund balance (deficit), ending	<u><u>\$ (42,354)</u></u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 10,000	10,000	32,490	22,490
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>32,490</u>	<u>22,490</u>
Prior year cash balance budget	2,308,120	2,308,120		
Total budgeted revenues	<u>2,318,120</u>	<u>2,318,120</u>		
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>2,318,120</u>	<u>2,318,120</u>	<u>32,490</u>	<u>22,490</u>
Other Financing Sources (Uses)				
Transfers in	180,000	998,765	318,765	(680,000)
Transfers out	(2,211,940)	(2,464,208)	(1,406,411)	1,057,797
Total other financing sources (uses)	<u>(2,031,940)</u>	<u>(1,465,443)</u>	<u>(1,087,646)</u>	<u>377,797</u>
Net change in fund balance	\$ <u>286,180</u>	<u>852,677</u>	<u>(1,055,156)</u>	<u>400,287</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	<u>\$(1,055,156)</u>
Change in fund balance (GAAP basis)	<u>(1,055,156)</u>
GAAP Fund balance, beginning	<u>2,308,120</u>
GAAP Fund balance, ending	<u><u>\$ 1,252,964</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 85,331	85,331	84,911	(420)
Intergovernmental - State	9,547	9,547	9,967	420
Investment income	-	-	-	-
Total revenues	<u>94,878</u>	<u>94,878</u>	<u>94,878</u>	<u>-</u>
Prior year cash balance budget	<u>220,207</u>	<u>220,207</u>		
Total budgeted revenues	<u>315,085</u>	<u>315,085</u>		
Expenditures				
Road construction	815,085	315,085	315,085	-
Total expenditures	<u>815,085</u>	<u>315,085</u>	<u>315,085</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(500,000)	-	(220,207)	-
Other Financing Sources (Uses)				
Transfers in	500,000	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	<u>-</u>	(220,207)	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (220,207)
Change in fund balance (GAAP basis)	<u>(220,207)</u>
GAAP Fund balance (deficit), beginning	<u>220,207</u>
GAAP Fund balance, ending	<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 REVENUE BOND SERIES 2015 - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 35,000	35,000	196,009	161,009
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>196,009</u>	<u>161,009</u>
Prior year cash balance budget	5,539,737	5,539,737		
Total budgeted revenues	<u>5,574,737</u>	<u>5,574,737</u>		
Expenditures				
Capital outlay	4,726,210	4,601,210	1,534,428	3,066,782
Total expenditures	<u>4,726,210</u>	<u>4,601,210</u>	<u>1,534,428</u>	<u>3,066,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>848,527</u>	<u>973,527</u>	<u>(1,338,419)</u>	<u>3,227,791</u>
Other Financing Sources (Uses)				
Transfers in	-	250,765	250,765	-
Transfers out	-	(125,000)	(120,803)	4,197
Total other financing sources (uses)	<u>-</u>	<u>125,765</u>	<u>129,962</u>	<u>4,197</u>
Net change in fund balance	\$ <u>848,527</u>	<u>1,099,292</u>	<u>(1,208,457)</u>	<u>3,231,988</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,208,457)
Change in accounts payable	<u>(329,546)</u>
Change in fund balance (GAAP basis)	<u>(1,538,003)</u>
GAAP Fund balance, beginning	<u>5,504,427</u>
GAAP Fund balance, ending	<u>\$ 3,966,424</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	2,207	2,207	-
Total revenues	<u>-</u>	<u>2,207</u>	<u>2,207</u>	<u>-</u>
Prior year cash balance budget	577,163	577,163		
Total budgeted revenues	<u>577,163</u>	<u>579,370</u>		
Expenditures				
Capital outlay	577,163	579,370	579,370	-
Total expenditures	<u>577,163</u>	<u>579,370</u>	<u>579,370</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(577,163)</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (577,163)
Change in accounts payable	<u>97,679</u>
Change in fund balance (GAAP basis)	<u>(479,484)</u>
GAAP Fund balance, beginning	<u>479,484</u>
GAAP Fund balance, ending	<u>\$ -</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ -	-	-	-
Investment income	-	-	54,447	54,447
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>54,447</u>	<u>54,447</u>
Prior year cash balance budget	155,412	155,412		
Total Budgeted revenues	<u>155,412</u>	<u>155,412</u>		
Expenditures				
Debt Service				
Principal	3,420,000	3,420,000	3,420,000	-
Interest	1,845,572	1,845,572	1,845,572	-
Refunding bond issuance costs	-	-	-	-
Total expenditures	<u>5,265,572</u>	<u>5,265,572</u>	<u>5,265,572</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,110,160)</u>	<u>(5,110,160)</u>	<u>(5,211,125)</u>	<u>54,447</u>
Other Financing Sources (Uses)				
Transfers in	5,265,442	5,265,442	5,265,442	-
Total other financing sources (uses)	<u>5,265,442</u>	<u>5,265,442</u>	<u>5,265,442</u>	<u>-</u>
Net change in fund balances	\$ <u>155,282</u>	<u>155,282</u>	54,317	<u>54,447</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 54,317
Change in fund balance (GAAP basis)	54,317
GAAP Fund balance, beginning	<u>155,997</u>
GAAP Fund balance, ending	<u>\$ 210,314</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

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, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 905	75	25	955
LIABILITIES				
Due to clerk refunds	\$ 905	75	25	955
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	514,657	514,657	-
LIABILITIES				
Due to other taxing districts	\$ -	514,657	514,657	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,747,514	3,747,514	-
LIABILITIES				
Due to other taxing districts	\$ -	3,747,514	3,747,514	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	4,335,187	4,335,187	-
LIABILITIES				
Due to other taxing districts	\$ -	4,335,187	4,335,187	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	53,946,839	53,946,839	-
LIABILITIES				
Due to other taxing districts	\$ -	53,946,839	53,946,839	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
SUSPENSE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ 1,562,834	90,594,420	90,855,688	1,301,566
Property taxes receivable	3,651,815	80,718,480	80,921,891	3,448,404
Total assets	<u>\$ 5,214,649</u>	<u>171,312,900</u>	<u>171,777,579</u>	<u>4,749,970</u>
LIABILITIES				
Due to other taxing districts	5,214,649	51,738,388	52,203,067	4,749,970
Total Liabilities	<u>\$ 5,214,649</u>	<u>51,738,388</u>	<u>52,203,067</u>	<u>4,749,970</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 1,563,739	90,594,495	90,855,713	1,302,521
Property taxes receivable	3,651,815	80,718,480	80,921,891	3,448,404
Total Assets	<u>\$ 5,215,554</u>	<u>171,312,975</u>	<u>171,777,604</u>	<u>4,750,925</u>
LIABILITIES				
Due to clerk refunds	\$ 905	75	25	955
Due to other taxing districts	5,214,649	51,738,388	52,203,067	4,749,970
Total liabilities	<u>\$ 5,215,554</u>	<u>51,738,463</u>	<u>52,203,092</u>	<u>4,750,925</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

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, 2020**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 500,949	313,947	814,896
Receivables			
Intergovernmental	45,516	-	45,516
Other	-	-	-
Prepaid expenditures	102,739	-	102,739
	<hr/>		
Total assets	\$ 649,204	313,947	963,151
	<hr/>		
LIABILITIES			
Accounts payable	\$ 24,495	-	24,495
Accrued payroll	122,608	-	122,608
Total liabilities	147,103	-	147,103
	<hr/>		
FUND BALANCES			
Nonspendable	102,739	-	102,739
Restricted	-	-	-
Committed	399,362	313,947	713,309
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	502,101	313,947	816,048
	<hr/>		
Total liabilities, deferred inflows, and fund balances	\$ 649,204	313,947	963,151
	<hr/>		

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET POSITION
June 30, 2020

	<u>Component Unit</u>
	Total Communications Authority
Amounts reported for Communications Authority in the statement of net position are different because:	
Total Fund Balance Communications Authority	\$ 816,048
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds.	750,746
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,325,380
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	(3,465,319)
Net other post employment benefit liability	(1,290,795)
Net affect of compensated absences	<u>(177,008)</u>
	<u>(4,933,122)</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>(1,396,063)</u>
Net position (deficit) Communications Authority	\$ <u><u>(2,437,011)</u></u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
COMMUNICATIONS AUTHORITY
Fiscal Year Ended June 30, 2020

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - State	\$ 52,496	-	52,496
Intergovernmental - Other	3,942,939	-	3,942,939
Investment income	9,990	6,202	16,192
Miscellaneous	18,605	-	18,605
Total revenues	4,024,030	6,202	4,030,232
Expenditures			
Current			
Public Safety	3,931,061	-	3,931,061
Capital outlay	41,046	-	41,046
Total expenditures	3,972,107	-	3,972,107
Net changes in fund balances	51,923	6,202	58,125
Fund balances, beginning of year	450,178	307,745	757,923
Fund balances, end of year	\$ 502,101	313,947	816,048

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, 2020

	<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	\$ 58,125
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.	(226,751)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in compensated absences	(6,707)
Net pension activity	(331,367)
Net other post employment benefit activity	<u>181,083</u>
	(156,991)
	<u>(156,991)</u>
Change in net position Communications Authority	\$ <u><u>(325,617)</u></u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 5,000	5,000	11,170	6,170
Intergovernmental - Other	4,334,900	4,334,900	3,942,939	(391,961)
Investment income	4,000	4,000	9,990	5,990
Miscellaneous	14,800	14,800	18,821	4,021
Total revenues	4,358,700	4,358,700	3,982,920	(375,780)
Prior year cash balance budget	501,370	501,370		
Total budgeted revenues	4,860,070	4,860,070		
Expenditures				
Public Safety				
Salaries and benefits	3,154,919	3,154,919	2,812,399	342,520
Operating expenses	1,205,151	1,205,151	1,129,896	75,255
Capital outlay	-	-	41,046	(41,046)
Total expenditures	4,360,070	4,360,070	3,983,341	376,729
Excess (deficiency) of revenues over (under) expenditures	\$ 500,000	500,000	(421)	949

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (421)
Change in accounts receivable	41,111
Change in prepaid expenses	16,501
Change in accounts payable	7,469
Change in accrued liabilities	(12,737)
Change in fund balance (GAAP basis)	51,923
GAAP Fund balance, beginning	450,178
GAAP Fund balance, ending	\$ 502,101

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 2,500	2,500	6,202	3,702
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>6,202</u>	<u>3,702</u>
Prior year cash balance budget	307,745	307,745		
Total budgeted revenues	<u>310,245</u>	<u>310,245</u>		
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>310,245</u>	<u>310,245</u>	<u>6,202</u>	<u>3,702</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	\$ <u>310,245</u>	<u>310,245</u>	6,202	<u>3,702</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 6,202
Change in fund balance (GAAP basis)	<u>6,202</u>
GAAP Fund balance, beginning	<u>307,745</u>
GAAP Fund balance, ending	<u>\$ 313,947</u>

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2020**

	<u>San Juan Water Commission</u>
ASSETS	
Pooled cash and investments	\$ 500,949
Receivables	
Other	532
Prepaid expenditures	<u>10,520</u>
Total assets	\$ <u>512,001</u>
LIABILITIES	
Accounts payable	\$ 1,676
Accrued payroll	<u>20,944</u>
Total liabilities	<u>22,620</u>
FUND BALANCES	
Nonspendable	10,520
Restricted	478,861
Committed	-
Assigned	-
Unassigned	-
Total fund balance	<u>489,381</u>
Total liabilities and fund balances	\$ <u>512,001</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET POSITION
June 30, 2020

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	<u>San Juan Water Commission</u>
Total Fund Balance San Juan Water Commission	\$ 489,381
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds.	127,725
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,537
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	(481,246)
Net other post employment benefit liability	(179,304)
Net affect of compensated absences	<u>(42,626)</u>
	(703,176)
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>(126,096)</u>
Net position (deficit) San Juan Water Commission	\$ <u><u>(171,629)</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, 2020**

	<u>San Juan Water Commission</u>
Revenues	
Intergovernmental - Other	\$ 1,611,345
Investment income	9,987
Sale of assets	-
Fees	64,445
Miscellaneous	-
	<hr/>
Total revenues	1,685,777
	<hr/>
Expenditures	
Current	
Environmental	1,068,242
Capital outlay	631,789
	<hr/>
Total expenditures	1,700,031
	<hr/>
Excess (Deficiency) of revenues over (under) expenditures	<u>(14,254)</u>
Net changes in fund balances	(14,254)
Fund balance, beginning of year	<u>503,635</u>
Fund balance, end of year	\$ <u><u>489,381</u></u>

**SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2020**

	<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	\$ (14,254)
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.	(12,766)
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	16,588
Net pension activity	(42,835)
Net other post employment benefit activity	16,729
	<u>(9,518)</u>
Change in net position San Juan Water Commission	\$ <u><u>(36,538)</u></u>

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental other	\$ 2,478,499	2,517,176	1,611,345	(905,831)
Investment income	3,000	3,000	9,987	6,987
Fees	28,000	28,000	63,912	35,912
Miscellaneous	-	-	-	-
Total revenues	2,509,499	2,548,176	1,685,244	(862,932)
Prior year cash balance budget	501,370	501,370		
Total budgeted revenues	3,010,869	3,049,546		
Expenditures				
Current				
Environmental				
Salaries and benefits	553,394	592,071	592,190	(119)
Operating expenses	1,118,475	1,118,475	461,686	656,789
Capital outlay	839,000	839,000	631,789	207,211
Total expenditures	2,510,869	2,549,546	1,685,665	863,881
Excess (deficiency) of revenues over (under) expenditures	\$ 500,000	500,000	(421)	949

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (421)
Change in accounts receivable	532
Change in prepaid expenses	(12,962)
Change in accounts payable	2,425
Change in accrued liabilities	(3,828)
Change in fund balance (GAAP basis)	(14,254)
GAAP Fund balance, beginning	503,635
GAAP Fund balance, ending	\$ 489,381

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2020**

This part of San Juan County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue sources, property taxes and gross receipts taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Primary Government Governmental Activities				
Net investment in capital assets	161,240,728	171,338,386	175,555,180	175,548,986
Restricted	49,534,640	43,784,988	39,698,702	46,060,723
Unrestricted (deficit)	29,318,842	28,938,256	24,615,489	24,500,265
Total governmental activities net position	<u>240,094,210</u>	<u>244,061,630</u>	<u>239,869,371</u>	<u>246,109,974</u>
Discretely Presented Component Units				
<u>Communications Authority</u>				
Net investment in capital assets	1,498,884	1,292,689	1,099,407	919,538
Restricted	6,866,256	7,038,159	2,794,999	536,561
Unrestricted (deficit)	50,755	62,534	78,146	79,981
Total Communications Authority net position (deficit)	<u>8,415,895</u>	<u>8,393,382</u>	<u>3,972,552</u>	<u>1,536,080</u>
<u>San Juan Water Commission</u>				
Net investment in capital assets	21,408	20,665	40,644	32,000
Restricted	101,487	92,269	23,602	-
Unrestricted (deficit)	533	553	1,000	12,137
Total San Juan Water Commission net position (deficit)	<u>123,428</u>	<u>113,487</u>	<u>65,246</u>	<u>44,137</u>

SCHEDULE 1

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
158,073,975	179,500,540	176,484,158	170,760,309	167,650,275	166,666,833
57,555,249	64,347,651	49,683,994	44,262,864	45,943,897	35,185,343
(10,969,996)	(40,232,029)	(39,058,119)	(74,587,764)	(83,895,502)	(83,887,321)
<u>204,659,228</u>	<u>203,616,162</u>	<u>187,110,033</u>	<u>140,435,409</u>	<u>129,698,670</u>	<u>117,964,855</u>
2,663,889	3,013,891	2,899,577	2,759,949	2,552,131	2,325,380
1,025,147	906,019	876,905	736,062	757,923	816,048
(2,182,996)	(2,356,631)	(2,801,162)	(5,233,866)	(5,421,448)	(5,578,439)
<u>1,506,040</u>	<u>1,563,279</u>	<u>975,320</u>	<u>(1,737,855)</u>	<u>(2,111,394)</u>	<u>(2,437,011)</u>
33,350	25,160	19,937	66,599	53,303	40,537
-	-	-	-	-	-
(531,805)	(401,504)	119,128	(159,107)	(188,394)	(212,166)
<u>(498,455)</u>	<u>(376,344)</u>	<u>139,065</u>	<u>(92,508)</u>	<u>(135,091)</u>	<u>(171,629)</u>

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenses				
Governmental activities:				
General government	16,098,952	14,647,172	21,473,156	12,299,000
Public safety	48,168,541	49,229,236	45,636,411	46,700,182
Public works	8,153,552	8,182,539	8,384,588	7,570,696
Health and welfare	21,941,072	25,702,891	23,115,610	20,463,300
Culture and recreation	5,929,125	5,661,587	5,492,795	5,596,955
Environmental	6,038,756	4,401,860	4,619,678	4,722,692
Interest on long-term debt	2,916,646	2,512,177	1,957,436	2,505,359
Total governmental activities expenses	<u>109,246,644</u>	<u>110,337,462</u>	<u>110,679,674</u>	<u>99,858,184</u>
Program Revenues (see Schedule 3)				
Governmental activities:				
Charges for services:				
General government	859,637	969,361	1,021,700	914,970
Public Safety	1,226,359	1,111,097	1,081,830	1,104,044
Health and welfare	8,281,350	8,758,928	8,698,826	8,258,531
Culture and recreation	4,145,942	3,658,019	2,951,902	2,898,273
Other activities	246,033	686,164	551,384	602,979
Operating grants and contributions	16,703,739	19,487,601	17,007,211	12,542,884
Capital grants and contributions	6,128,672	2,270,397	3,455,946	4,683,445
Total governmental activities program revenues	<u>37,591,732</u>	<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>
Net (Expense)/Revenue	<u>(71,654,912)</u>	<u>(73,395,895)</u>	<u>(75,910,875)</u>	<u>(68,853,058)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes (see Schedule 4)				
Property taxes	22,437,794	23,254,261	23,076,380	23,393,993
Gross receipts taxes	34,451,419	37,453,608	35,368,570	35,174,676
Gas/Motor vehicle taxes	1,756,470	1,877,938	1,978,015	2,014,338
Franchise taxes	1,654,368	1,691,234	1,557,372	1,780,304
Oil & gas taxes	8,937,100	9,480,043	6,689,965	7,575,607
Cigarette taxes	1,583	15	-	-
Payments in lieu of taxes	2,070,333	2,114,692	2,062,957	2,208,656
Investment earnings	797,644	656,643	47,442	477,977
Sale of capital assets	-	114,410	-	-
Miscellaneous	906,754	720,471	937,915	2,468,110
Total governmental activities	<u>73,013,465</u>	<u>77,363,315</u>	<u>71,718,616</u>	<u>75,093,661</u>
Changes in Net Position				
Governmental activities	<u>1,358,553</u>	<u>3,967,420</u>	<u>(4,192,259)</u>	<u>6,240,603</u>

SCHEDULE 2

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
15,240,846	13,139,736	23,184,887	13,557,478	20,056,981	20,184,947
51,041,679	53,110,089	53,806,476	56,028,924	55,892,654	56,254,541
8,763,722	8,050,252	7,657,697	7,336,899	7,069,365	7,183,578
18,361,113	19,283,681	19,094,245	19,230,592	18,934,598	19,582,744
5,608,439	5,884,588	6,154,637	5,986,520	5,997,726	5,829,357
4,583,796	5,291,633	4,684,403	3,330,420	3,474,369	3,906,585
996,151	2,032,252	1,983,172	2,070,678	1,967,671	1,839,069
<u>104,595,746</u>	<u>106,792,231</u>	<u>116,565,517</u>	<u>107,541,511</u>	<u>113,393,364</u>	<u>114,780,821</u>
1,028,942	3,026,073	3,072,517	2,390,523	1,936,798	2,003,414
1,228,529	4,098,361	4,534,567	4,316,251	4,194,845	4,078,943
8,553,509	2,992,823	3,023,565	2,880,363	2,619,415	2,885,264
2,906,816	1,350,304	1,383,618	1,313,563	1,232,612	1,181,431
504,469	1,695,566	1,648,662	1,613,022	1,478,537	1,772,664
10,834,903	11,511,582	11,920,977	10,390,453	13,286,915	15,490,557
1,506,240	3,338,698	986,417	213,596	369,967	94,878
<u>26,563,408</u>	<u>28,013,407</u>	<u>26,570,323</u>	<u>23,117,771</u>	<u>25,119,089</u>	<u>27,507,151</u>
<u>(78,032,338)</u>	<u>(78,778,824)</u>	<u>(89,995,194)</u>	<u>(84,423,740)</u>	<u>(88,274,275)</u>	<u>(87,273,670)</u>
23,005,565	23,417,911	25,075,559	25,348,368	25,876,869	25,405,070
40,715,728	41,714,064	36,878,593	38,093,924	36,362,657	38,336,166
2,107,049	2,006,991	2,112,650	2,177,533	2,098,919	1,899,410
1,797,121	1,783,838	1,557,524	1,429,970	1,462,145	1,536,885
7,039,303	4,609,550	4,108,968	4,540,821	5,179,616	3,524,854
-	-	-	-	-	-
2,014,292	2,396,575	2,272,465	2,316,470	2,368,930	2,481,752
665,914	494,482	557,085	681,232	872,636	1,712,551
-	87,108	(177,432)	-	-	-
3,213,063	1,125,239	1,103,653	524,631	2,108,843	643,167
<u>80,558,035</u>	<u>77,635,758</u>	<u>73,489,065</u>	<u>75,112,949</u>	<u>76,330,615</u>	<u>75,539,855</u>
<u>2,525,697</u>	<u>(1,143,066)</u>	<u>(16,506,129)</u>	<u>(9,310,791)</u>	<u>(11,943,660)</u>	<u>(11,733,815)</u>

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenses				
Communications Authority:				
Public safety	4,290,191	4,387,653	4,525,396	4,481,059
Total Communications Authority	<u>4,290,191</u>	<u>4,387,653</u>	<u>4,525,396</u>	<u>4,481,059</u>
Program Revenues (see Schedule 3)				
Communications Authority:				
Charges for services				
Public safety	-	-	-	-
Operating grants and contributions	3,920,047	4,268,991	13,364	2,015,611
Capital grants and contributions	-	7,111	-	-
Total Communications Authority	<u>3,920,047</u>	<u>4,276,102</u>	<u>13,364</u>	<u>2,015,611</u>
Net (Expense)/Revenue	<u>(370,144)</u>	<u>(111,551)</u>	<u>(4,512,032)</u>	<u>(2,465,448)</u>
General Revenues and Other Changes in Net Position				
Communications Authority:				
Investment earnings	97,057	79,874	34,755	8,067
Miscellaneous	7,416	9,164	56,447	20,909
Total Communications Authority	<u>104,473</u>	<u>89,038</u>	<u>91,202</u>	<u>28,976</u>
Changes in Net Position				
Communications Authority activities	<u>(265,671)</u>	<u>(22,513)</u>	<u>(4,420,830)</u>	<u>(2,436,472)</u>

SCHEDULE 2-A

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
4,471,877	3,884,083	4,590,961	4,433,591	4,364,563	4,355,849
4,471,877	3,884,083	4,590,961	4,433,591	4,364,563	4,355,849
-	8,300	-	-	-	-
6,801,006	3,909,923	3,979,940	4,121,162	3,961,362	3,995,435
-	-	-	-	-	-
6,801,006	3,918,223	3,979,940	4,121,162	3,961,362	3,995,435
2,329,129	34,140	(611,021)	(312,429)	(403,201)	(360,414)
6,643	6,450	6,039	7,542	12,659	16,192
9,068	16,649	17,023	17,788	17,003	18,605
15,711	23,099	23,062	25,330	29,662	34,797
2,344,840	57,239	(587,959)	(287,099)	(373,539)	(325,617)

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenses				
San Juan Water Commission:				
Environmental	3,164,600	1,125,290	1,312,459	1,502,470
Total San Juan Water Commission	<u>3,164,600</u>	<u>1,125,290</u>	<u>1,312,459</u>	<u>1,502,470</u>
Program Revenues (see Schedule 3)				
San Juan Water Commission:				
Charges for services:				
Environmental	-	5,356	6,821	7,149
Operating grants and contributions	2,627,340	1,107,605	1,254,760	1,472,713
Capital grants and contributions	-	-	-	-
Total San Juan Water Commission	<u>2,627,340</u>	<u>1,112,961</u>	<u>1,261,581</u>	<u>1,479,862</u>
Net (Expense)/Revenue	<u>(537,260)</u>	<u>(12,329)</u>	<u>(50,878)</u>	<u>(22,608)</u>
General Revenues and Other Changes in Net Position				
San Juan Water Commission:				
Investment earnings	3,039	1,588	930	847
Sale of capital assets	-	-	210	-
Miscellaneous	653,510	800	1,497	652
Total San Juan Water Commission	<u>656,549</u>	<u>2,388</u>	<u>2,637</u>	<u>1,499</u>
Changes in Net Position				
San Juan Water Commission activities	<u>119,289</u>	<u>(9,941)</u>	<u>(48,241)</u>	<u>(21,109)</u>

SCHEDULE 2-B

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
1,789,046	1,848,163	1,058,579	981,130	1,147,499	1,722,315
1,789,046	1,848,163	1,058,579	981,130	1,147,499	1,722,315
8,461	7,052	10,201	24,993	33,965	64,445
1,583,510	1,962,000	1,560,104	1,005,220	1,063,163	1,611,345
-	-	-	-	-	-
1,591,971	1,969,052	1,570,305	1,030,213	1,097,128	1,675,790
(197,075)	120,889	511,726	49,083	(50,371)	(46,525)
880	1,035	2,810	4,096	7,788	9,987
2,121	-	-	-	-	-
3,304	187	873	-	-	-
6,305	1,222	3,683	4,096	7,788	9,987
(190,770)	122,111	515,409	53,179	(42,583)	(36,538)

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

Function/Program	Program Revenues			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Primary Government Governmental Activities:				
General government	859,637	969,361	1,021,700	914,970
Public safety	10,409,035	10,508,659	11,004,225	11,367,411
Public works	2,167,291	552,776	2,288,627	2,719,413
Health and welfare	18,367,222	19,966,819	16,425,338	12,048,384
Culture and recreation	5,168,256	3,879,538	3,145,565	2,926,192
Environmental	620,291	1,064,414	883,344	1,028,756
Total governmental activities	<u>37,591,732</u>	<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>
Discretely Presented Component Units				
<u>Communications Authority</u>				
Public safety	3,920,047	4,276,102	13,364	2,015,611
Total Communications Authority activities	<u>3,920,047</u>	<u>4,276,102</u>	<u>13,364</u>	<u>2,015,611</u>
<u>San Juan Water Commission</u>				
Environmental	2,627,340	1,112,961	1,261,581	1,479,862
Total San Juan Water Commission activities	<u>2,627,340</u>	<u>1,112,961</u>	<u>1,261,581</u>	<u>1,479,862</u>

SCHEDULE 3

Program Revenues					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
1,028,942	6,420,695	6,456,782	4,005,658	5,214,525	8,427,371
10,430,654	12,819,678	11,927,335	11,041,962	12,188,122	8,714,517
1,280,159	1,532,678	1,228,938	1,318,351	1,311,430	1,092,497
9,914,197	4,949,847	4,516,672	4,469,491	4,048,069	4,263,662
2,974,868	1,487,460	1,426,165	1,369,354	1,268,128	1,197,514
934,588	803,049	1,014,431	912,955	1,088,815	3,811,590
<u>26,563,408</u>	<u>28,013,407</u>	<u>26,570,323</u>	<u>23,117,771</u>	<u>25,119,089</u>	<u>27,507,151</u>
6,801,006	3,918,223	3,979,940	4,121,162	3,961,362	3,995,435
<u>6,801,006</u>	<u>3,918,223</u>	<u>3,979,940</u>	<u>4,121,162</u>	<u>3,961,362</u>	<u>3,995,435</u>
1,591,971	1,969,052	1,570,305	1,030,213	1,097,128	1,675,790
<u>1,591,971</u>	<u>1,969,052</u>	<u>1,570,305</u>	<u>1,030,213</u>	<u>1,097,128</u>	<u>1,675,790</u>

Downtown-Farmington

Downtown-Farmington



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

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
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
2020	25,405,070	38,336,166	1,899,410	1,536,885	3,524,854	-	70,702,385
Percent Change 2011-2020	13.22%	11.28%	8.14%	-7.10%	-60.56%	-100.00%	2.11%

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Primary Government:</u>				
<i>Pre GASB 54:</i>				
General fund				
Reserved	-	-	-	-
Unreserved	-	-	-	-
<i>Post GASB 54:</i>				
General Fund				
Nonspendable	996,734	1,027,272	904,632	915,633
Restricted	2,108,915	3,137,235	4,077,003	4,913,782
Committed	-	-	-	-
Assigned	11,225,622	9,826,683	9,746,747	9,865,718
Unassigned	9,864,003	10,031,624	5,852,290	5,721,766
Total general fund	<u>24,195,274</u>	<u>24,022,814</u>	<u>20,580,672</u>	<u>21,416,899</u>
<i>Pre GASB 54:</i>				
All other governmental funds				
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
<i>Post GASB 54:</i>				
All other governmental funds				
Nonspendable	84,791	74,549	409,674	415,293
Restricted	47,593,821	40,734,798	35,699,388	41,226,319
Committed	4,976,387	6,024,877	6,404,791	6,056,820
Assigned	5,015,230	4,648,477	4,280,505	5,603,424
Unassigned (deficit)	(453,583)	-	(40,879)	(43,281)
Total all other governmental funds	<u>57,216,646</u>	<u>51,482,701</u>	<u>46,753,479</u>	<u>53,258,575</u>
Total governmental funds fund balance	81,411,920	75,505,515	67,334,151	74,675,474
<u>Discretely Presented Component Units:</u>				
<i>Pre GASB 54:</i>				
Communications Authority				
Reserved	-	-	-	-
Unreserved	-	-	-	-
<i>Post GASB 54:</i>				
Communications Authority				
Nonspendable	50,755	62,534	78,146	79,981
Committed	7,034,922	7,228,745	2,990,828	719,977
Total Communications Authority	<u>7,085,677</u>	<u>7,291,279</u>	<u>3,068,974</u>	<u>799,958</u>
<i>Pre GASB 54:</i>				
San Juan Water Commission				
Reserved	-	-	-	-
Unreserved	-	-	-	-
<i>Post GASB 54:</i>				
San Juan Water Commission				
Nonspendable	533	553	1,000	17,497
Restricted	175,999	176,499	119,426	35,782
Unassigned (deficit)	-	-	-	-
Total San Juan Water Commission	<u>176,532</u>	<u>177,052</u>	<u>120,426</u>	<u>53,279</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

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,070,299	1,266,919	1,509,284	1,592,825	2,820,381	2,539,818
10,426,423	9,697,391	10,621,002	10,158,733	9,417,896	7,703,702
-	-	-	-	-	-
10,459,334	11,538,085	9,527,975	8,783,239	9,210,020	9,369,742
12,296,759	10,087,687	6,824,477	7,228,688	7,101,574	9,956,824
<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>	<u>29,570,086</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
249,148	112,421	122,041	122,258	284,665	284,943
47,570,397	40,391,783	33,470,943	30,225,740	22,712,501	17,188,178
6,136,040	5,802,846	7,570,371	7,671,577	7,517,560	7,054,213
5,458,221	7,636,274	6,741,276	3,753,658	3,323,828	1,425,922
(43,911)	(559,983)	(33,613)	(527,198)	(132,934)	(1,011,433)
<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>	<u>24,941,823</u>
93,622,710	85,973,423	76,353,756	69,009,520	62,255,491	54,511,909
-	-	-	-	-	-
-	-	-	-	-	-
90,675	71,347	72,432	85,844	86,238	102,739
1,211,419	834,672	804,473	650,218	671,685	713,309
<u>1,302,094</u>	<u>906,019</u>	<u>876,905</u>	<u>736,062</u>	<u>757,923</u>	<u>816,048</u>
-	-	-	-	-	-
-	-	-	-	-	-
16,935	16,559	17,469	23,386	23,482	10,520
-	-	479,611	476,140	480,153	478,861
(151,680)	(51,854)	-	-	-	-
<u>(134,745)</u>	<u>(35,295)</u>	<u>497,080</u>	<u>499,526</u>	<u>503,635</u>	<u>489,381</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues				
Taxes (see Schedule 7)	69,349,604	73,832,913	68,638,489	70,014,449
Licenses and permits and fees	14,759,321	15,183,569	14,305,642	13,778,797
Intergovernmental	24,735,821	23,804,477	22,434,344	18,691,985
Interest on investments	797,644	656,643	47,442	477,977
Sale of assets	154,725	131,755	163,947	387,157
Miscellaneous	923,611	720,471	1,022,522	2,468,110
Total revenues	<u>110,720,726</u>	<u>114,329,828</u>	<u>106,612,386</u>	<u>105,818,475</u>
Expenditures				
General government	15,265,627	13,508,973	13,540,518	13,152,474
Public safety	44,138,248	45,117,695	42,523,195	42,629,365
Health and welfare	19,644,475	23,072,994	20,578,136	17,969,851
Culture and recreation	4,768,514	4,674,020	4,505,456	4,543,416
Public works	6,180,379	5,865,413	5,992,248	5,810,051
Environmental	6,038,756	4,401,860	4,619,678	4,722,692
Capital outlay (1)	12,445,556	10,602,802	14,317,610	5,191,821
Debt service				
Principal	7,625,000	8,640,000	6,810,000	2,715,000
Interest	2,933,586	2,523,344	1,896,909	1,742,482
Issuance costs	-	158,958	-	-
Refunding	-	5,865,402	-	-
Total expenditures	<u>119,040,141</u>	<u>124,431,461</u>	<u>114,783,750</u>	<u>98,477,152</u>
Excess of revenues over (under) expenditures	(8,319,415)	(10,101,633)	(8,171,364)	7,341,323
Other Financing Sources (Uses)				
Bonds/debt issued/proceeds of refunding	-	8,925,000	-	-
Bond premium (discount)	-	-	-	-
Payment to refunding bond escrow agent	-	(4,729,772)	-	-
Transfers in	27,919,586	25,044,836	24,582,553	24,835,377
Transfers out	(27,919,586)	(25,044,836)	(24,582,553)	(24,835,377)
Total other financing sources (uses)	<u>-</u>	<u>4,195,228</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>(8,319,415)</u>	<u>(5,906,405)</u>	<u>(8,171,364)</u>	<u>7,341,323</u>
Debt service as a percentage of noncapital expenditures (2)	10.0%	9.8%	8.7%	5.3%

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

(2) The debt service as a percentage of noncapital expenditures formula for fiscal years 2006-2011 was updated to reflect only the capitalized capital outlay reported in the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

SCHEDULE 6

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
74,541,299	73,424,655	69,693,075	71,504,782	70,852,564	70,926,340
14,222,265	13,372,727	13,360,835	12,403,651	11,732,407	12,233,813
14,217,817	16,710,046	15,179,859	12,920,520	16,025,811	18,068,188
665,914	494,482	557,085	681,232	872,636	1,712,551
135,130	87,108	150,555	153,887	70,470	29,916
3,213,063	1,225,240	1,103,653	524,631	2,077,839	650,767
<u>106,995,488</u>	<u>105,314,258</u>	<u>100,045,062</u>	<u>98,188,703</u>	<u>101,631,727</u>	<u>103,621,575</u>
13,145,899	13,770,243	14,155,919	12,123,349	15,597,088	14,532,239
47,876,662	46,142,696	45,776,360	49,695,995	49,999,405	50,355,457
15,947,472	16,208,549	15,390,500	16,170,252	15,981,415	16,670,308
4,713,603	4,712,932	4,704,835	4,756,731	4,786,656	4,648,966
6,187,827	6,033,112	5,300,910	5,274,890	5,003,590	5,182,863
4,633,643	5,079,141	4,465,405	3,270,500	3,455,867	3,865,936
10,553,028	15,396,703	14,455,343	8,975,905	9,496,915	10,843,817
2,785,000	3,050,000	3,415,000	3,190,000	3,300,000	3,420,000
1,222,202	2,570,169	1,998,707	2,075,317	1,971,741	1,845,571
382,346	-	174,804	-	-	-
-	-	-	-	-	-
<u>107,447,682</u>	<u>112,963,545</u>	<u>109,837,783</u>	<u>105,532,939</u>	<u>109,592,677</u>	<u>111,365,157</u>
(452,194)	(7,649,287)	(9,792,721)	(7,344,236)	(7,960,950)	(7,743,582)
33,895,000	-	12,010,000	-	-	-
3,768,536	-	1,758,400	-	-	-
(18,264,106)	-	(13,595,346)	-	-	-
27,600,556	29,600,965	28,072,192	22,600,243	29,235,302	29,622,222
<u>(27,600,556)</u>	<u>(29,600,965)</u>	<u>(28,072,192)</u>	<u>(22,600,243)</u>	<u>(29,235,302)</u>	<u>(29,622,222)</u>
19,399,430	-	173,054	-	-	-
<u>18,947,236</u>	<u>(7,649,287)</u>	<u>(9,619,667)</u>	<u>(7,344,236)</u>	<u>(7,960,950)</u>	<u>(7,743,582)</u>
4.2%	5.6%	5.4%	5.4%	5.2%	5.2%

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

	Fiscal Year			
	2011	2012	2013	2014
<u>Communications Authority</u>				
Revenues				
Intergovernmental	3,920,047	4,276,102	13,364	2,015,611
Interest on investments	97,057	79,874	34,755	8,067
Sale of assets	-	46	2,351	-
Miscellaneous	7,416	9,164	56,447	20,909
Total Communications Authority revenues	<u>4,024,520</u>	<u>4,365,186</u>	<u>106,917</u>	<u>2,044,587</u>
Expenditures				
Public safety	4,065,376	4,159,584	4,310,722	4,313,603
Capital outlay	-	-	18,500	-
Total Communications Authority expenditures	<u>4,065,376</u>	<u>4,159,584</u>	<u>4,329,222</u>	<u>4,313,603</u>
Excess of revenues over (under) expenditures	(40,856)	205,602	(4,222,305)	(2,269,016)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - Communications Authority	<u>(40,856)</u>	<u>205,602</u>	<u>(4,222,305)</u>	<u>(2,269,016)</u>
<u>San Juan Water Commission</u>				
Revenues				
Intergovernmental	2,627,340	1,107,605	1,254,760	1,472,713
Interest on investments	3,039	1,588	930	847
Fees	-	5,356	6,821	7,149
Sale of assets	-	-	210	-
Miscellaneous	653,510	800	1,497	652
Total San Juan Water Commission revenues	<u>3,283,889</u>	<u>1,115,349</u>	<u>1,264,218</u>	<u>1,481,361</u>
Expenditures				
Environmental	1,160,511	1,097,394	1,282,934	1,545,691
Capital outlay	1,989,275	17,435	37,910	2,817
Total San Juan Water Commission expenditures	<u>3,149,786</u>	<u>1,114,829</u>	<u>1,320,844</u>	<u>1,548,508</u>
Excess of revenues over (under) expenditures	134,103	520	(56,626)	(67,147)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - San Juan Water Commission	<u>134,103</u>	<u>520</u>	<u>(56,626)</u>	<u>(67,147)</u>

SCHEDULE 6-A

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
6,801,006	3,909,923	3,979,940	4,121,162	3,961,362	3,995,435
6,643	6,450	6,039	7,542	12,659	16,192
-	-	-	-	-	-
9,068	16,649	17,023	17,788	17,003	18,605
<u>6,816,717</u>	<u>3,933,022</u>	<u>4,003,002</u>	<u>4,146,492</u>	<u>3,991,024</u>	<u>4,030,232</u>
4,576,463	3,889,639	3,996,183	3,925,590	3,930,496	3,931,061
1,738,118	439,458	35,933	361,745	38,667	41,046
<u>6,314,581</u>	<u>4,329,097</u>	<u>4,032,116</u>	<u>4,287,335</u>	<u>3,969,163</u>	<u>3,972,107</u>
502,136	(396,075)	(29,114)	(140,843)	21,861	58,125
5,885	-	-	-	-	-
(5,885)	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>502,136</u>	<u>(396,075)</u>	<u>(29,114)</u>	<u>(140,843)</u>	<u>21,861</u>	<u>58,125</u>
1,583,510	1,962,000	1,560,104	1,005,220	1,063,163	1,611,345
880	1,035	2,810	4,096	7,788	9,987
8,461	7,052	10,201	24,993	33,965	64,445
2,121	-	-	2,142	-	-
3,304	187	873	-	-	-
<u>1,598,276</u>	<u>1,970,274</u>	<u>1,573,988</u>	<u>1,036,451</u>	<u>1,104,916</u>	<u>1,685,777</u>
1,763,420	1,855,014	1,033,072	973,993	1,067,333	1,068,242
22,880	15,810	8,541	60,012	33,474	631,789
<u>1,786,300</u>	<u>1,870,824</u>	<u>1,041,613</u>	<u>1,034,005</u>	<u>1,100,807</u>	<u>1,700,031</u>
(188,024)	99,450	532,375	2,446	4,109	(14,254)
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(188,024)</u>	<u>99,450</u>	<u>532,375</u>	<u>2,446</u>	<u>4,109</u>	<u>(14,254)</u>

Flora Vista

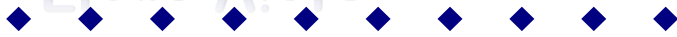


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SAN JUAN COUNTY, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
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	25,262,536	38,093,924	1,249,676	1,429,970	5,468,676	-	71,504,782
2019	25,749,227	36,362,657	1,238,379	1,462,145	6,040,156	-	70,852,564
2020	25,629,026	38,336,166	1,143,558	1,536,885	4,280,705	-	70,926,340
Percent Change 2011-2020	13.66%	11.28%	-34.89%	-7.10%	-52.10%	-100.00%	2.27%

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2011	2012	2013	2014
Agriculture	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601
Mining	709,915,568	770,831,506	684,935,139	548,061,236
Construction	376,375,762	368,031,790	374,086,932	313,517,746
Manufacturing	171,293,110	215,406,287	201,220,614	171,098,147
Trans, Comm., Util.	265,361,655	243,291,675	237,666,945	215,832,692
Wholesale Trade	226,922,324	232,759,934	238,589,551	200,135,660
Retail Trade	791,239,888	788,255,616	763,368,658	657,150,287
Finance, Insurance & Real Estate	60,342,931	55,908,709	60,915,218	50,140,822
Services	847,977,104	897,450,509	870,803,442	760,692,028
Government	21,763,003	45,935,607	47,602,295	58,146,780
Total (1)	\$ 3,473,947,054	\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.1875%	1.2500%

(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

	2015	2016	2017	2018 (2)	2019	2020
\$	4,010,281	\$ 2,114,412	\$ 2,953,840	\$ 1,988,114	\$ 2,605,789	\$ 2,783,286
	490,471,982	157,815,027	139,822,637	182,439,695	175,999,612	173,871,791
	513,392,407	632,048,829	457,728,403	490,996,752	266,792,326	376,926,086
	205,093,482	162,237,624	126,458,836	137,914,970	136,170,347	160,642,159
	287,686,618	325,037,360	347,040,522	339,694,539	328,544,015	369,644,244
	251,169,827	170,540,255	126,114,095	150,739,935	144,941,572	135,811,669
	895,930,220	745,552,166	669,182,655	773,800,901	781,606,023	833,837,213
	79,242,539	70,328,964	57,150,904	69,601,019	77,647,159	101,719,286
	1,256,087,174	1,070,380,363	778,417,676	930,638,772	940,112,026	1,075,482,857
	118,450,207	98,624,779	65,223,757	72,749,035	84,212,536	85,830,084
\$	4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325	\$ 3,150,563,732	\$ 2,938,631,405	\$ 3,316,548,675
	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%

Head Canyon

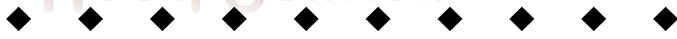


photo by W. Dean Howard Photography



**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
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%
2020	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
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%
2020	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
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%
2020	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
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%
2020	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
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%
2020	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
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%
2020	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
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%
2020	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%

** 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 2020		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	322	0.35%	\$ 2,783,286	0.08%
Mining	1,728	1.88%	173,871,791	5.24%
Construction	7,063	7.70%	376,926,086	11.37%
Manufacturing	5,571	6.07%	160,642,159	4.84%
Trans, Comm., Util.	8,591	9.37%	369,644,244	11.15%
Wholesale Trade	6,829	7.45%	135,811,669	4.09%
Retail Trade	20,779	22.66%	833,837,213	25.14%
Finance, Insurance & Real Estate	4,680	5.10%	101,719,286	3.07%
Services	36,026	39.28%	1,075,482,857	32.43%
Government	127	0.14%	85,830,084	2.59%
Total (1)	91,716	100.00%	\$ 3,316,548,675	100.00%

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

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

SCHEDULE 10

Fiscal Year 2011			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
199	0.30%	\$ 2,755,709	0.08%
1,827	2.77%	709,915,568	20.43%
7,014	10.65%	376,375,762	10.83%
2,790	4.24%	171,293,110	4.93%
4,482	6.80%	265,361,655	7.64%
4,212	6.39%	226,922,324	6.53%
13,949	21.17%	791,239,888	22.78%
2,810	4.27%	60,342,931	1.74%
28,578	43.38%	847,977,104	24.41%
21	0.03%	21,763,003	0.63%
65,882	100.00%	<u>\$ 3,473,947,054</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
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
2020	1,564,891,204	1,964,341,270	88,908,312	**	1,363,189

Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Taxable Assessed Value as a Percentage of Actual Value
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%
2020	6.936	8.500	11,453,748,012	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

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
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
517,200,322	119,341,120	450,778,420	8,831,091	3,814,098,088

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

<u>Fiscal Year</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.425	6.267	6.326	6.310
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.425	6.267	6.326	6.310
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.017	4.881	4.906	4.882
Debt Service Millage	2.180	2.254	2.099	2.094
Total City Millage	7.197	7.135	7.005	6.976
City of Aztec				
Operating Millage	4.663	4.555	4.587	4.571
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.663	4.555	4.587	4.571
City of Farmington				
Operating Millage	1.457	1.419	1.431	1.426
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.457	1.419	1.431	1.426
Town of Kirtland*				
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
Aztec Schools				
Operating Millage	2.185	2.131	2.149	2.149
Debt Service Millage	4.640	4.567	6.517	8.448
Total School Millage	6.825	6.698	8.666	10.597
Bloomfield Schools				
Operating Millage	2.192	2.135	2.155	2.298
Debt Service Millage	5.386	6.246	6.752	9.005
Total School Millage	7.578	8.381	8.907	11.303
Farmington Schools				
Operating Millage	4.608	4.644	4.552	3.986
Debt Service Millage	5.065	4.976	5.199	5.760
Total School Millage	9.673	9.620	9.751	9.746
Consolidated Schools				
Operating Millage	2.304	2.245	2.258	2.332
Debt Service Millage	6.840	6.837	6.828	6.818
Total School Millage	9.144	9.082	9.086	9.150
San Juan College				
Operating Millage	3.212	3.133	3.162	3.154
Debt Service Millage	0.600	0.600	0.420	0.600
Total School Millage	3.812	3.733	3.582	3.754
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.530	1.362	1.360	1.360
Total School Millage	1.530	1.362	1.360	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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
6.231	6.231	6.529	6.545	6.700	6.936
0.000	0.000	0.000	0.000	0.000	0.000
6.231	6.231	6.529	6.545	6.700	6.936
4.804	4.762	4.713	4.727	4.841	4.980
1.191	0.971	0.872	0.900	0.807	0.996
5.995	5.733	5.585	5.627	5.648	5.976
4.481	4.444	4.385	4.391	4.475	4.673
0.000	0.000	0.000	0.000	0.000	0.000
4.481	4.444	4.385	4.391	4.475	4.673
1.407	1.410	1.392	1.394	1.425	1.473
0.000	0.000	0.000	0.000	0.000	0.000
1.407	1.410	1.392	1.394	1.425	1.473
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
2.122	2.107	2.082	2.085	2.132	2.157
6.676	8.393	10.764	10.227	10.192	10.227
8.798	10.500	12.846	12.312	12.324	12.384
2.274	2.261	2.243	2.255	2.301	2.312
7.337	8.367	8.999	8.950	9.790	9.789
9.611	10.628	11.242	11.205	12.091	12.101
2.290	2.297	2.270	2.276	2.327	2.839
7.431	7.439	7.421	7.447	7.446	6.943
9.721	9.736	9.691	9.723	9.773	9.782
2.309	2.312	2.500	2.487	2.500	2.500
6.818	6.818	6.821	6.823	6.816	6.816
9.127	9.130	9.321	9.310	9.316	9.316
3.114	3.114	3.263	3.314	3.392	3.512
0.600	0.600	0.600	0.600	0.600	0.600
3.714	3.714	3.863	3.914	3.992	4.112
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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Direct Rate</u>				
San Juan County				
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
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.993	6.527	6.865	6.984
Debt Service Millage	2.180	2.254	2.099	2.094
Total City Millage	8.173	8.781	8.964	9.078
City of Aztec				
Operating Millage	5.817	5.941	6.509	6.873
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	5.817	5.941	6.509	6.873
City of Farmington				
Operating Millage	1.950	2.128	2.225	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.950	2.128	2.225	2.225
Town of Kirtland*				
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
Aztec Schools				
Operating Millage	2.495	2.500	2.500	2.500
Debt Service Millage	4.640	4.567	6.517	8.448
Total School Millage	7.135	7.067	9.017	10.948
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.386	6.246	6.752	9.005
Total School Millage	7.886	8.746	9.252	11.505
Farmington Schools				
Operating Millage	4.856	4.947	4.725	4.166
Debt Service Millage	5.065	4.976	5.199	5.760
Total School Millage	9.921	9.923	9.924	9.926
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.840	6.837	6.828	6.818
Total School Millage	9.340	9.337	9.328	9.318
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.420	0.600
Total School Millage	5.100	5.100	4.920	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.530	1.362	1.360	1.360
Total School Millage	1.530	1.362	1.360	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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</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
7.000	6.928	6.622	7.000	7.000	7.000
1.191	0.971	0.872	0.900	0.807	0.996
8.191	7.899	7.494	7.900	7.807	7.996
6.873	6.868	6.873	6.873	6.873	6.600
0.000	0.000	0.000	0.000	0.000	0.000
6.873	6.868	6.873	6.873	6.873	6.600
2.225	2.225	2.209	2.218	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
2.225	2.225	2.209	2.218	2.225	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	2.386
6.676	8.393	10.764	10.227	10.192	10.227
9.176	10.893	13.264	12.727	12.692	12.613
2.500	2.500	2.500	2.500	2.500	2.500
7.337	8.367	8.999	8.950	9.790	9.789
9.837	10.867	11.499	11.450	12.290	12.289
2.500	2.500	2.500	2.500	2.500	3.000
7.431	7.439	7.421	7.447	7.446	6.943
9.931	9.939	9.921	9.947	9.946	9.943
2.500	2.500	2.500	2.500	2.500	2.500
6.818	6.818	6.821	6.823	6.816	6.816
9.318	9.318	9.321	9.323	9.316	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	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 376,611,615	1	9.9%	\$ 80,451,245	4	2.1%
Public Service Co. of New Mexico	190,890,418	2	5.0%	178,872,029	1	4.8%
Harvest Four Corners LLC	75,777,823	3	2.0%			
Enterprise Field Service LLC	62,380,238	4	1.6%	70,224,952	7	1.9%
Farmington, City of	30,917,229	5	0.8%			
Salt River Project AG IMP and Power Dist	29,546,004	6	0.8%			
Hilcorp San Juan LP	29,430,721	7	0.8%			
El Paso Natural Gas Co	27,409,554	8	0.7%	46,059,584	9	1.2%
Mid-America Pipeline Co LLC	25,424,157	9	0.7%			
Westmorland San Juan Mining LLC	20,085,210	10	0.5%			
BHP Navajo Coal Co				91,286,657	2	2.4%
Tucson Electric Power Co				80,610,245	3	2.2%
Williams Four Corners LLC				72,516,698	5	1.9%
San Juan Coal Co				71,580,276	6	1.9%
Southern California Edison Co				53,044,939	8	1.4%
Transwestern Pipeline Co				34,263,333	10	0.9%
Totals	\$ 868,472,969		22.8%	\$ 778,909,958		20.7%

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
2011	66,583,480	1,160,157	67,743,637	64,766,432	97.27%	2,965,506	67,731,938	99.98%
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,031,897	68,929,096	99.99%
2013	69,282,296	1,136,051	70,418,347	68,049,597	98.22%	2,360,376	70,409,973	99.99%
2014	71,655,257	1,719,622	73,374,879	70,753,818	98.74%	2,602,507	73,356,325	99.97%
2015	68,749,770	2,171,809	70,921,578	68,545,196	99.70%	2,337,959	70,883,155	99.95%
2016	73,993,688	1,531,077	75,524,764	72,269,305	97.67%	3,012,134	75,281,440	99.68%
2017	79,091,914	(245,895)	78,846,019	76,104,786	96.22%	2,525,156	78,629,942	99.73%
2018	78,294,097	1,770,978	80,065,075	77,869,742	99.46%	1,757,722	79,627,464	99.45%
2019	79,278,051	1,717,209	80,995,260	78,256,697	98.71%	1,658,432	79,915,129	98.67%
2020	80,967,813	252,230	81,220,044	78,418,331	96.85%	-	78,418,331	96.55%

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			
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	1.209%	406
2018	-	48,456,624	-	48,456,624	1.072%	380
2019	-	45,347,919	-	45,347,919	-	(2) - (2)
2020	-	41,458,133	-	41,458,133	-	(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, 2020**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	31,155,000	100.00%	31,155,000
Aztec School District	22,350,000	100.00%	22,350,000
Farmington School District	80,660,000	100.00%	80,660,000
Bloomfield School District	23,975,000	100.00%	23,975,000
San Juan College	12,695,000	100.00%	12,695,000
Cities			
City of Bloomfield	135,000	100.00%	135,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	421,700,000	6.56%	<u>27,663,520</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			198,633,520
San Juan County direct debt			<u>41,458,133</u>
Total direct and overlapping debt			240,091,653

Notes: This total represents all general obligation debt outstanding within the County as of June 30, 2020. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

Fiscal Year*	2011	2012	2013	2014
Assessed Value of Property	\$ 3,989,615,349	\$ 4,063,851,736	\$ 3,653,470,195	\$ 3,699,760,378
Debt Limit, 4% of Assessed Value	159,584,614	162,554,069	146,138,808	147,990,415
Total net debt applicable to limit	-	-	-	-
Legal debt margin	159,584,614	162,554,069	146,138,808	147,990,415
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* The Assessed Value of Property provided for this calculation is based on the tax year.

SCHEDULE 18

2015	2016	2017	2018	2019	2020
\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687	\$ 3,634,808,236	\$ 3,814,098,088	\$3,621,318,780
158,860,819	145,359,363	141,615,067	145,392,329	152,563,924	144,852,751
-	-	-	-	-	-
158,860,819	145,359,363	141,615,067	145,392,329	152,563,924	144,852,751
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			
	2011	2012	2013	2014
Gross Receipts Tax Revenue Bonds - Hospital Expansion				
Pledged Revenue - Local Hospital GRT 1/8th of 1% (2)	\$ 4,473,337	\$ 4,890,598	\$ 4,689,137	\$ -
Debt Service				
Principal	\$ 2,060,000	\$ 2,125,000	\$ 2,200,000	\$ -
Interest	\$ 492,225	\$ 356,675	\$ 163,300	\$ -
Coverage	1.75	1.97	1.98	-
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities (3)				
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	\$ 8,953,848	\$ 9,791,430	\$ 9,384,452	\$ 9,138,804
Debt Service				
Principal	\$ 3,210,000	\$ 3,235,000	\$ 2,615,000	\$ 2,715,000
Interest	\$ 1,983,391	\$ 1,830,061	\$ 1,822,209	\$ 1,742,481
Reserve Fund	\$ -	\$ -	\$ 297,500	\$ 297,500
Coverage	1.72	1.93	1.98	1.92
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects				
Pledged Revenue Gas Tax & Motor Vehicle Tax (1)	\$ 1,756,470	\$ 1,877,940	\$ -	\$ -
Debt Service				
Principal	\$ 640,000	\$ 305,000	\$ -	\$ -
Interest	\$ 527,545	\$ 366,858	\$ -	\$ -
Coverage	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) 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.

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

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

SCHEDULE 19

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
\$ 12,000,790	\$ 17,066,434	\$ 14,741,537	\$ 15,927,052	\$ 14,492,220	\$ 14,468,968	
\$ 2,785,000	\$ 3,050,000	\$ 3,415,000	\$ 3,190,000	\$ 3,300,000	\$ 3,420,000	
\$ 1,222,202	\$ 2,570,269	\$ 1,998,707	\$ 2,075,318	\$ 1,971,741	\$ 1,845,572	
\$ 272,708	\$ -	\$ -	\$ -	\$ -	\$ -	
2.80	3.04	2.72	3.02	2.75	2.75	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-

Hogback

Hogback



photo by W. Dean Howard Photography



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

SCHEDULE 20

Year	Population	Personal Income (1)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	4,309,892,473	33,613	35.6	(3) 23,981	7.2%
2018	127,455	4,518,662,115	35,453	35	(3) 23,772	5.8%
2019	123,958	- (2)	- (2)	36.7	(3) 23,710	6.3%
2020	- (2)	- (2)	- (2)	- (3)	22,699	11.4%

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 NINE YEARS AGO**

Employer	Product/Service	2020		Percentage of Total County Employment
		Number of Employees	Rank	
San Juan Regional Medical Center	Health Care	1,768	1	3.87%
Central Consolidated Public Schools	Education	1,150	2	2.52%
Farmington Public Schools	Education	1,138	3	2.49%
San Juan College	Higher Education	1,000	4	2.19%
City of Farmington	Government	745	5	1.63%
Basin Health Companies	Home Health	659	6	1.44%
San Juan County	Government	645	7	1.41%
Conoco Phillips	Oil & Gas	635	8	1.39%
Bloomfield Schools	Education	450	9	0.98%
BHP Billiton	Mining/Coal	404	10	0.88%
Arizona Public Service	Power Plant	-		0.00%
Totals		<u>8,594</u>		<u>18.80%</u>
Total Employment San Juan County				45,711

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

SCHEDULE 21

2011		
<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
1,487	1	2.89%
1,068	3	2.08%
1,129	2	2.20%
494	9	0.96%
709	5	1.38%
-		0.00%
701	6	1.36%
659	7	1.28%
470	10	0.91%
1,015	4	1.97%
504	8	0.98%
<u>8,236</u>		<u>16.01%</u>
		51,400

Oilfield Location-Farmingington



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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	29	27	26	26
County Clerk	8	7	7	7	8	8	8	8	8	8
Bureau of Elections	6	5	5	5	4	4	4	3	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	6	7	6	6
Finance	14	15	15	15	15	15	15	15	15	15
Central Purchasing	8	8	8	8	8	8	8	5	5	5
Human Resources	7	7	7	7	7	7	7	7	8	8
Information Systems	9	10	10	10	8	8	9	8	9	9
Geographic Info Systems	3	3	3	3	3	3	2	1	1	1
Legal	7	7	7	7	7	7	7	5	4	4
County Executive Office	11	10	10	10	10	10	10	9	8	7
Risk Management	2	2	2	2	2	2	2	2	2	2
Intern										
Intern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	4
Public Safety										
Corrections										
Detention Center	146	146	146	146	146	146	147	146	147	147
Sheriff Department	129	130	131	131	131	131	131	130	131	132
Criminal Justice Training Auth	2	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	13	13	11	10	10
Emergency Management	6	6	6	6	6	6	6	6	5	5
Fire Operations	14	14	14	14	14	15	15	14	14	14
Compliance	9	9	9	9	9	9	9	9	7	7
DWI Treatment Facility	32	32	32	34	34	34	33	32	25	25
AXIS/NEXUS	12	12	12	12	12	12	13	14	11	11
Juvenile Services	50	50	50	50	50	50	49	46	45	45
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	62	62	62	61	61	61	61	58	58	58
Health and Welfare										
Health Care Assistance	2	2	2	2	1	1	1	1	1	2
Housing Authority	3	3	3	3	3	3	3	2	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	62	62	58	57	57
Golf Course	12	12	11	11	11	11	10	10	10	10
Environmental										
Solid Waste	31	31	31	31	31	30	30	28	28	28
San Juan Water Commission	5	5	5	5	6	6	6	6	6	6
Total	756	756	756	757	755	755	752	724	712	713

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			
	2011	2012	2013	2014
General Government				
Assessor's				
Property transfers (7)	4,953	4,676	4,840	4,589
Approximate number of reappraisals (1)	58,834	58,756	56,511	58,865
County Clerk				
Number of documents recorded	16,469	15,544	18,002	15,195
Number of marriage licenses issued	769	764	696	764
Bureau of Elections				
Number of registered voters	67,189	70,195	73,212	74,225
Probate Judge				
Number of probates filed	88	123	107	125
County Treasurer				
Number of property tax bills processed	56,851	57,050	57,046	56,976
Number of 2nd half notice reminders processed	19,932	19,759	20,067	19,839
Number of accounts payable checks processed	411	418	429	470
Number of Manufactured Home moving permits issued	883	717	602	655
Number of Mobile Home tax releases processed (15)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,854	3,990	4,707	3,846
Finance				
Number of accounts payable checks processed	10,793	10,733	10,400	9,746
Number of payroll checks processed	5,768	5,003	5,045	1,193
Number of direct deposits processed	15,820	15,512	15,763	16,826
Central Purchasing				
Number of purchase orders processed	2,989	2,832	2,189	2,038
Number of bids processed	35	32	29	21
Human Resources				
Number of applicants processed	3,174	2,582	2,150	2,224
Turnover rate	16.67%	15.95%	15.67%	17.00%
Information Technology				
Number of servers maintained	55	35	35	35
Number of pc's maintained	822	775	775	775
Number of phones maintained (18)	596	598	598	598
Number of routers maintained	11	12	12	12
Number of switches maintained	47	48	48	48
Number of access points (16)	N/A	N/A	N/A	N/A
Number of Firewalls (20)	N/A	N/A	N/A	N/A
Number of Timeclocks (20)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	36	15	13	9
Southern Map	11	8	8	6
GIS Map Book	34	40	60	27
Special Map Requests	252	437	330	449
Data - CD or Email Shape Files	51	35	38	40
Fire "Region" Books	12	0	1	3
EMS Map Books	23	4	0	0
Number of Public Facing Websites (20)	N/A	N/A	N/A	N/A
Number of ArcGIS Enterprise Installations (20)	N/A	N/A	N/A	N/A
Number of Internal Web Map Applications (20)	N/A	N/A	N/A	N/A
Number of Phone Applications (20)	N/A	N/A	N/A	N/A
Number of Publicly Available Geospatial Data Downloads (20)	N/A	N/A	N/A	N/A
Number of GPS Data Collectors (20)	N/A	N/A	N/A	N/A
Number of Internal Desktop Users (20)	N/A	N/A	N/A	N/A
Number of Public Web Map Applications (20)	N/A	N/A	N/A	N/A
Legal				
Number of civil cases filed	12	10	10	9
Number of civil cases closed	7	8	6	6
Number of civil cases pending	11	10	8	11
Number of tort claim notices received (17)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961	\$ 1,364,435
Dollar amount of work comp premiums (10)	\$ 701,861	\$ 736,954	\$ 792,226	\$ 851,642
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	662	609	686	725
Number of beds	1,057	1,057	1,091	1,091
Per diem rate	\$ 63.23	\$ 63.32	\$ 67.79	\$ 70.13
Inmate worker (trustees) hours worked (2)	7,590	11,761	10,866	12,256
Criminal Justice (5)				
Basic Police Academy Course	2	2	2	2
Advanced Training Course	5	11	21	19
Defensive Driving Course	12	6	10	12
Alive @ 25 Driving Course (14)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (6)	N/A	12,500	12,184	11,744
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	1,863	926	978	999
Individuals treated - DWI Treatment Facility	405	540	455	462
Individuals Treated - Jail based Methamphetamine Treatment	51	58	76	73
Sheriff Department				
Arrests - Adult	3,417	3,623	3,504	2,810
Arrests - Juvenile	303	237	212	219
Citations	15,430	19,626	14,558	13,787
Calls for service	55,426	56,341	51,895	49,156
Community Development				
Number of building permits issued	1,151	1,359	1,263	1,948
Number of building inspections	2,633	3,392	3,031	3,575
Number of exemptions	47	48	59	56
Number of replats	1	2	25	10

SCHEDULE 23

Fiscal Year					
2015	2016	2017	2018	2019	2020
6,145	4,895	4,588	4,904	4,560	4,368
58,829	59,003	58,909	58,745	58,930	58,504
10,770	15,408	15,608	14,615	13,149	13,052
449	544	623	543	535	412
66,770	69,500	69,667	72,642	72,793	75,388
116	160	166	145	161	159
57,064	57,057	57,081	57,501	57,003	56,946
32,478	32,645	21,478	20,067	19,634	19,543
507	449	376	381	270	253
526	187	249	256	197	228
N/A	518	1,119	1,155	813	782
4,629	5,110	9,559	9,812	11,578	6,903
9,637	9,481	8,765	8,406	8,059	7,736
829	897	700	15	40	137
18,993	20,841	20,679	18,518	20,467	20,374
2,142	2,131	2,413	2,164	2,249	2,462
17	28	20	27	18	31
2,460	3,112	3,322	2,512	1,696	1,005
19.00%	20.98%	24.04%	23.83%	27.12%	32.91%
60	52	52	67	67	87
500	600	600	498	403	490
634	579	586	672	676	676
12	12	9	9	0	1
49	47	30	55	65	75
N/A	N/A	40	63	63	30
N/A	N/A	N/A	N/A	N/A	5
N/A	N/A	N/A	N/A	N/A	22
4	15	22	30	45	25
1	6	15	21	30	25
2	80	53	40	30	30
142	244	244	226	264	200
15	5	40	25	55	30
0	0	0	0	0	0
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	1
N/A	N/A	N/A	N/A	N/A	2
N/A	N/A	N/A	N/A	N/A	10
N/A	N/A	N/A	N/A	N/A	1
N/A	N/A	N/A	N/A	N/A	43
N/A	N/A	N/A	N/A	N/A	7
N/A	N/A	N/A	N/A	N/A	9
N/A	N/A	N/A	N/A	N/A	15
10	4	8	5	4	15
4	6	4	4	5	11
13	8	7	7	6	13
			15	8	11
\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	\$ 1,700,365	\$ 1,699,938	\$ 1,570,586
\$ 868,675	\$ 878,491	\$ 891,779	\$ 735,978	\$ 645,920	\$ 294,867
721	657	587	578	599	468
1,091	1,091	1,091	1,091	1,091	1,091
\$ 70.13	\$ 60.66	\$ 58.62	\$ 82.29	\$ 82.29	\$ 85.62
12,256	12,256	10,405	7,885	7,516	5,637
3	3	2	2	2	2
30	18	14	13	12	14
12	10	10	11	12	8
N/A	12	12	12	12	10
14,365	9,398	6,672	4,813	4,580	4,552
1,365	1,945	1,069	1,001	1,183	1,058
517	495	404	267	309	258
79	68	53	63	74	58
2,235	2,191	2,603	3,007	3,072	2,248
259	207	34	48	34	159
9,651	9,023	10,161	9,444	9,912	7,240
47,608	47,203	53,682	55,851	54,743	51,196
1,778	1,472	1,142	1,116	995	1,054
3,186	2,561	2,869	2,556	3,626	3,563
68	67	53	58	48	46
14	13	10	3	9	6

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

Function/Program	Fiscal Year			
	2011	2012	2013	2014
Number of subdivisions	0	2	0	1
Number of summary subdivisions	5	4	12	5
Number of new addresses issued (3)	258	227	190	142
Number of address changes (9)	N/A	N/A	111	95
Number of new roads (9)	N/A	N/A	22	12
Number of addresses updated (11)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (3)	81	101	80	98
Number of cleanup yards to landfill (3)	11,806	17,220	15,445	13,670
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	16	16	16	16
Number of radio towers used by SJC (maintained radio system within)	24	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	24	24	24
Volunteer firefighters	260	251	262	267
Number of calls responded to	7,152	8,021	9,417	10,765
Juvenile Services				
Juveniles housed in facility				
Secure Detention	576	562	559	766
Emergency Crisis Shelter	298	226	218	354
Residential Treatment Center	57	59	62	231
CYFD Long Term	28	37	39	42
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
Public Works				
Road				
County maintained roads (miles)	755.40	755.49	756.42	746.28
Bridges (length in feet)	2,988	2,988	2,988	2,988
Number of bridges	19	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	3,984	6,939	8,715	8,076
Dollar amount of claims	\$ 2,141,763	\$ 2,808,461	\$ 3,548,326	\$ 2,502,434
Sole Community Provider Report (SJRMC claims processed)	\$ 4,717,521	\$ 7,054,892	\$ 8,455,146	\$ 5,762,945
Contract Health Services (13)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	238	233	217	224
Culture and Recreation				
Parks & Facilities				
Number of events held	782	600	621	631
Number of buildings maintained countywide	101	101	102	101
Number of buildings maintained at McGee Park	23	22	22	22
County fair attendance (approximately)	88,000	90,400	92,200	92,000
Buildings owned, but not maintained by San Juan County	12	12	12	10
Riverview Golf Course (4)				
Number of Rounds Played	21,575	23,788	23,527	22,115
Average Revenue per Round Played	\$ 29	\$ 27	\$ 29	\$ 28
Average Revenue per Green Fee	\$ 9	\$ 12	\$ 12	\$ 8
Average Revenue in Food & Beverage	\$ 4	\$ 4	\$ 4	\$ 4
Average Revenue in Merchandise	\$ 5	\$ 4	\$ 4	\$ 4
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (12)	306,088	279,202	277,611	257,736
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	51,341	55,556	57,203	60,135
Total calls answered (including non-emergency lines)	379,110	379,189	303,741	308,288

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						
2015	2016	2017	2018	2019	2020	
0	0	1	0	0	1	
3	3	2	2	1	1	
205	194	167	169	110	198	
43	63	49	33	43	32	
17	10	6	4	7	2	
443	339	312	342	348	330	
74	62	56	50	19	35	
8,075	4,005	7,400	7,215	1,801	2,585	
16	16	17	15	15	15	
24	24	25	25	25	25	
N/A	N/A	N/A	N/A	66	12	
N/A	N/A	N/A	N/A	109	12	
14	14	10	10	10	10	
24	24	22	23	24	24	
284	275	261	229	225	203	
9,349	9,923	9,254	7,137	7,128	7,209	
398	335	373	425	402	272	
191	127	182	190	88	84	
54	49	64	61	58	42	
16	10	18	16	17	11	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 225	
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	
744.34	744.05	752.25	746.24	743.24	737.90	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
2,439	2,520	2,603	1,358	959	1,006	
\$ 763,472	\$ 660,301	\$ 797,421	\$ 768,124	\$ 520,500	\$ 453,371	
\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 84,530	\$ 147,569	\$ 478,288	\$ 419,607	\$ 446,484	\$ 413,981	
272	268	238	276	249	245	
659	544	526	529	660	450	
101	125	125	119	104	107	
22	22	20	21	21	21	
94,000	92,000	92,000	92,000	92,000	89,000	
10	13	15	13	12	13	
22,185	22,882	22,911	22,751	19,248	17,247	
\$ 29	\$ 26	\$ 26	\$ 26	\$ 29	\$ 28	
\$ 8	\$ 7	\$ 7	\$ 8	\$ 9	\$ 9	
\$ 5	\$ 4	\$ 4	\$ 3	\$ 4	\$ 3	
\$ 5	\$ 5	\$ 3	\$ 3	\$ 4	\$ 3	
12	12	12	12	12	12	
(18) 30,045	24,284	25,301	19,775	12,374	11,940	
79,114	63,004	59,466	71,807	56,418	56,505	
241,175	248,401	291,956	283,523	275,201	271,847	

- (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.
- (20) Data for GIS added in FY20

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

Function/Program	Fiscal Year			
	2011	2012	2013	2014
General Government				
Land and Works of Art	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	7,594,013	7,595,303	8,226,107	8,226,107
Improvements	1,115,882	1,133,350	1,133,350	1,310,645
Equipment	6,518,392	6,657,342	6,130,838	5,794,633
Total General Government	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>
Public Safety				
Land	2,264,398	2,328,432	2,328,432	2,328,432
Buildings	53,089,462	53,210,657	53,432,094	72,980,006
Improvements	10,091,364	10,337,270	10,337,270	10,791,803
Equipment	24,369,872	25,066,127	26,168,194	27,716,792
Total Public Safety	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	936,848	936,848	936,848	936,848
Improvements	97,730	172,241	172,241	172,241
Equipment	7,741,199	8,239,691	8,346,227	8,152,475
Infrastructure	107,385,474	109,428,746	112,526,714	113,330,071
Total Public Works	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>
Health and Welfare				
Land	356,044	356,044	356,044	356,044
Buildings	45,006,590	45,870,376	44,923,550	44,923,550
Improvements	16,068,548	16,214,263	16,380,290	16,427,568
Equipment	5,613,616	6,024,732	5,782,896	5,725,239
Total Health and Welfare	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>
Culture and Recreation				
Land	3,618,440	3,618,440	3,618,440	3,618,440
Buildings	14,079,418	14,079,418	16,023,439	16,011,837
Improvements	12,557,526	12,587,023	12,422,488	12,440,749
Equipment	2,440,816	2,386,352	2,419,084	2,319,150
Total Culture and Recreation	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	152,977	152,976	152,976	152,976
Improvements	1,138,511	1,148,511	1,175,769	1,175,769
Equipment	2,109,720	1,838,094	2,010,256	2,010,256
Total Environmental	<u>3,638,441</u>	<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>
Work in Progress	<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>	<u>2,036,055</u>
Total Capital Assets Primary Government	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	1,360,987	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,716,082	1,716,082	1,683,043	1,628,161
Total Communications Authority	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	89,276	96,251	121,026	114,868
Total Capital Assets San Juan Water Com.	<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</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					
		2015	2016	2017	2018	2019	2020
\$	1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,586,699	\$ 1,585,736	\$ 1,579,630	\$ 1,579,630
	8,226,107	8,412,504	8,226,107	8,051,927	8,094,610	8,498,059	8,498,059
	1,365,718	1,365,718	2,049,878	2,492,924	2,411,941	2,411,941	2,411,941
	5,577,714	5,582,363	4,427,466	4,504,493	4,616,782	4,819,456	4,819,456
	<u>16,737,984</u>	<u>16,929,030</u>	<u>16,271,896</u>	<u>16,636,043</u>	<u>16,709,069</u>	<u>17,309,136</u>	<u>17,309,136</u>
	2,241,959	2,241,959	2,307,624	2,243,891	2,237,490	2,267,560	2,267,560
	72,835,702	72,835,702	73,993,663	74,434,013	74,867,263	77,547,140	77,547,140
	10,829,080	11,121,128	13,842,359	13,814,906	13,276,985	13,276,985	13,276,985
	29,400,779	29,310,884	32,953,176	33,464,817	34,210,684	35,556,931	35,556,931
	<u>115,307,520</u>	<u>115,509,673</u>	<u>123,096,822</u>	<u>123,957,627</u>	<u>124,592,422</u>	<u>128,648,616</u>	<u>128,648,616</u>
	29,989	29,989	267,222	244,122	241,802	227,222	227,222
	945,836	945,836	945,836	1,447,699	1,550,460	2,521,782	2,521,782
	172,241	172,241	1,397,210	1,387,260	1,192,290	1,192,290	1,192,290
	8,251,462	8,541,617	9,164,755	9,350,200	9,620,540	10,108,487	10,108,487
	112,326,948	115,325,454	115,297,970	116,082,325	114,826,059	114,720,153	114,720,153
	<u>121,726,476</u>	<u>125,015,137</u>	<u>127,072,993</u>	<u>128,511,606</u>	<u>127,431,151</u>	<u>128,769,934</u>	<u>128,769,934</u>
	328,373	418,216	418,216	385,728	382,465	361,960	361,960
	44,923,550	45,565,143	45,751,539	45,161,777	45,306,300	46,672,363	46,672,363
	16,597,164	16,592,722	23,065,089	23,051,095	22,776,890	22,776,890	22,776,890
	5,996,932	6,083,213	5,825,036	6,085,844	6,466,049	7,152,297	7,152,297
	<u>67,846,019</u>	<u>68,659,294</u>	<u>75,059,880</u>	<u>74,684,444</u>	<u>74,931,704</u>	<u>76,963,510</u>	<u>76,963,510</u>
	3,651,074	3,651,074	3,651,074	3,637,644	3,636,295	3,627,817	3,627,817
	16,011,837	16,011,837	16,229,523	15,985,722	16,045,466	16,610,182	16,610,182
	12,518,365	12,518,365	12,518,365	12,512,580	12,399,227	12,399,227	12,399,227
	2,333,639	2,625,405	2,739,274	2,847,089	3,004,262	3,287,949	3,287,949
	<u>34,514,915</u>	<u>34,806,681</u>	<u>35,138,236</u>	<u>34,983,035</u>	<u>35,085,250</u>	<u>35,925,175</u>	<u>35,925,175</u>
	237,233	237,233	-	-	-	-	-
	152,976	152,976	152,976	152,976	152,976	152,976	152,976
	1,224,969	1,224,969	-	-	-	-	-
	2,044,903	1,956,355	2,148,172	2,148,172	2,148,172	2,148,172	2,148,172
	<u>3,660,081</u>	<u>3,571,533</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>
	8,426,493	12,004,841	4,089,588	5,231,063	8,589,929	8,169,819	8,169,819
	<u>\$ 368,219,488</u>	<u>\$ 376,496,189</u>	<u>\$ 383,030,563</u>	<u>\$ 386,304,966</u>	<u>\$ 389,640,673</u>	<u>\$ 398,087,338</u>	<u>\$ 398,087,338</u>
	-	-	-	-	-	-	-
	1,360,987	1,360,987	1,360,987	1,360,987	1,488,184	1,488,184	1,488,184
	187,003	187,003	187,003	187,003	40,023	40,023	40,023
	1,530,357	1,597,565	3,682,042	3,756,154	3,118,861	3,118,861	3,118,861
	<u>3,078,347</u>	<u>3,145,555</u>	<u>5,230,032</u>	<u>5,304,144</u>	<u>4,647,068</u>	<u>4,647,068</u>	<u>4,647,068</u>
	1,690,833	2,048,544	-	-	-	-	-
	<u>\$ 4,769,180</u>	<u>\$ 5,194,099</u>	<u>\$ 5,230,032</u>	<u>\$ 5,304,144</u>	<u>\$ 4,647,068</u>	<u>\$ 4,647,068</u>	<u>\$ 4,647,068</u>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	103,070	103,070	108,494	120,915	116,187	116,187	116,187
	<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>	<u>\$ 120,915</u>	<u>\$ 116,187</u>	<u>\$ 116,187</u>	<u>\$ 116,187</u>

SAN JUAN COUNTY, NEW MEXICO
 BANK ACCOUNTS
 June 30, 2020

Description	6/30/20 Bank			Other Reconciling	
	Balance	O/S Deposits	O/S Checks	Items	Book Balance
Citizens					
Citizens - HUD	\$ 275,151	-	-	-	275,151
Tall Tree - Health Ins.	16,113	-	(16,603)	490	-
Citizens Bank Total	291,264	-	(16,603)	490	275,151
Vectra Bank					
Vectra Bank	665,535	-	-	-	665,535
Vectra Demand Deposits	665,535	-	-	-	665,535
Vectra Bank - Certificates of Deposit	2,000,000	-	-	-	2,000,000
Vectra Bank total	2,665,535	-	-	-	2,665,535
Washington Federal					
Washington Federal	3,125,886	-	-	-	3,125,886
Washington Federal Bank total	3,125,886	-	-	-	3,125,886
Wells Fargo Bank					
Wells Fargo - Operating	9,535,809	8,767	(1,259,461)	(161,010)	8,124,105
SJC Payroll Account	61,366	-	(61,394)	-	(28)
Communications Authority Payroll Account	4,537	-	(4,537)	-	-
San Juan Water Commission Payroll Account	1,141	-	(1,141)	-	-
Criminal Justice Training Authority	194,984	-	(45)	-	194,939
Wells Fargo - Property Tax Account	1,962,595	30,774	(691,617)	(169)	1,301,583
Wells Fargo - Savings	4,134,863	-	-	867	4,135,730
Clerks Refund Account	521	-	(48)	483	956
Wells Fargo Bank Total	15,895,816	39,541	(2,018,243)	(159,829)	13,757,285
Total all banks	\$ 21,978,501	39,541	(2,034,846)	(159,339)	19,823,857

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2020

	Pledged Collateral		Citizens	Wells Fargo	Washington	Vectra	Total
	Safekeeping Location	Type of Security	Bank of Farmington	Bank	Federal Bank	Bank	
Funds on deposit							
Interest bearing deposits			\$ 275,151	-	3,125,886	665,535	4,066,572
Non-interest bearing deposits			16,113	15,895,816	-	-	15,911,929
Certificates of deposit			-	-	-	2,000,000	2,000,000
			<u>291,264</u>	<u>15,895,816</u>	<u>3,125,886</u>	<u>2,665,535</u>	<u>21,978,501</u>
Less: FDIC insurance			500,000	250,000	250,000	250,000	1,250,000
Total uninsured public funds			<u>\$ (208,736)</u>	<u>15,645,816</u>	<u>2,875,886</u>	<u>2,415,535</u>	<u>20,728,501</u>
Pledged Collateral Required:							
50 percent on deposits			\$ (104,368)	7,822,907	1,437,943	1,207,768	10,364,251
Pledged Collateral Required			(104,368)	7,822,907	1,437,943	1,207,768	10,364,251
Pledged Collateral at June 30, 2020			<u>7,963,954</u>	<u>16,258,822</u>	<u>1,489,555</u>	<u>3,375,737</u>	<u>29,088,068</u>
Excess (deficiency)			<u>\$ 8,068,322</u>	<u>8,435,915</u>	<u>51,612</u>	<u>2,167,969</u>	<u>18,723,817</u>
Pledged collateral	Federal Home Loan Bank, Dallas, Texas	FHLB 6/20/31 CUSIP # 3133EEUL2	4,039,325	-	-	-	4,039,325
		FHLB 9/15/43 CUSIP # 3137B5V42	1,771,678	-	-	-	1,771,678
		FHLB 10/15/46 CUSIP # 3137BSM59	2,152,951	-	-	-	2,152,951
		FNMA 11/1/46 CUSIP #3140EW4W2	-	-	1,489,555	-	1,489,555
	Bank of New York, Mellon, New York	FMAC 10/01/42 CUSIP #31329JMA2	-	4,810,621	-	-	4,810,621
		FMAC 8/01/47 CUSIP #3132A5HF5	-	4,798,580	-	-	4,798,580
		FMAC 9/01/49 CUSIP #3133KGP69	-	1,849,912	-	-	1,849,912
		FMAC 9/01/42 CUSIP #31417DAK9	-	4,799,709	-	-	4,799,709
	Zions Bank Salt Lake City, Utah	FNMA 6/01/48 CUSIP #3140J8NQ2	-	-	-	836,590	836,590
		GNMA 4/20/44 CUSIP #36179QBY6	-	-	-	840,245	840,245
		GNMA 4/20/49 CUSIP #36179URE4	-	-	-	1,698,902	1,698,902
Totals			<u>\$ 7,963,954</u>	<u>16,258,822</u>	<u>1,489,555</u>	<u>3,375,737</u>	<u>29,088,068</u>
Reconciliation to Financial Statements:							
Total per banks			\$ 291,264	15,895,816	3,125,886	2,665,535	21,978,501
Reconciling items:							
Deposits in transit			-	39,541	-	-	39,541
Outstanding checks			(16,603)	(2,018,243)	-	-	(2,034,846)
Other reconciling items			490	(159,829)	-	-	(159,339)
			<u>\$ 275,151</u>	<u>13,757,285</u>	<u>3,125,886</u>	<u>2,665,535</u>	<u>19,823,857</u>
Investments							35,795,471
Cash on hand							10,110
Cash and investments per financial statements							<u>\$ 55,629,438</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2020

Property taxes receivable, beginning of year	\$ 5,122,836
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	80,967,814
Adjustments	
Net decreases in taxes receivables	<u>(307,757)</u>
Total receivables prior to collections	85,782,893
Collections for fiscal year ended June 30, 2020	<u>(80,921,891)</u>
Property taxes receivables, end of year	<u><u>\$ 4,861,002</u></u>

Property taxes receivable by years

2010	\$ 11,699
2011	5,094
2012	8,375
2013	18,554
2014	38,424
2015	243,325
2016	216,077
2017	437,611
2018	1,080,130
2019	<u>2,801,713</u>
Total taxes receivable	4,861,002
Property taxes receivable reported in the general fund	(1,318,812)
Property taxes receivable reported in the special revenue funds	
(water reserve fund)	<u>(93,786)</u>
Subtotal	<u>(1,412,598)</u>
Total property taxes receivable - agency funds	<u><u>\$ 3,448,404</u></u>

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	134,240.31	0.00	134,238.92	1,342.39	0.00	132,896.53	0.00	0.00	1.39
2011	136,263.25	0.00	136,254.44	1,362.54	0.00	134,891.90	0.00	0.00	8.81
2012	139,903.23	1.61	139,891.37	1,398.91	1.59	138,492.46	0.00	0.00	11.86
2013	140,113.64	18.24	140,048.13	1,400.48	18.06	138,647.65	2.41	0.00	65.51
2014	142,130.67	36.87	142,029.09	1,420.29	36.50	140,608.80	0.11	0.00	101.58
2015	144,379.45	187.98	140,728.43	1,407.28	186.12	139,321.15	1.76	0.00	3,651.02
2016	141,742.68	439.00	140,878.39	1,408.78	434.65	139,469.61	3.85	0.00	864.29
2017	138,422.02	1,251.47	136,904.70	1,369.05	1,239.08	135,535.65	279.14	0.00	1,517.32
2018	154,033.32	4,049.02	150,497.61	1,504.98	4,008.93	148,992.63	241.73	0.00	3,535.71
2019	145,371.21	138,122.87	138,143.33	1,381.43	136,755.32	136,761.90	2,183.74	0.00	7,227.88
Total Aztec Schools Operational	1,416,599.78	144,107.05	1,399,614.41	13,996.14	142,680.25	1,385,618.27	2,712.74	0.00	16,985.37
Aztec Schools Debt Service-010-1_011-1									
2010	1,686,912.16	0.00	1,686,893.27	16,868.93	0.00	1,670,024.34	0.00	0.00	18.89
2011	1,722,150.32	0.00	1,722,050.30	17,220.50	0.00	1,704,829.80	0.00	0.00	100.02
2012	2,531,009.54	39.52	2,530,803.19	25,308.03	39.13	2,505,495.16	0.00	0.00	206.35
2013	3,316,829.87	346.67	3,315,376.45	33,153.76	343.24	3,282,222.69	40.56	0.00	1,453.42
2014	2,683,877.95	887.78	2,682,004.75	26,820.05	878.99	2,655,184.70	1.44	0.00	1,873.20
2015	3,456,381.72	4,911.14	3,393,644.69	33,936.45	4,862.51	3,359,708.24	55.69	0.00	62,737.03
2016	4,428,595.44	15,859.41	4,406,551.68	44,065.52	15,702.39	4,362,486.16	160.64	0.00	22,043.76
2017	4,175,440.82	41,802.15	4,133,415.29	41,334.15	41,388.27	4,092,081.14	8,455.09	0.00	42,025.53
2018	4,478,466.79	124,976.85	4,375,610.81	43,756.11	123,739.46	4,331,854.70	7,587.42	0.00	102,855.98
2019	4,268,377.55	4,052,682.78	4,053,237.70	40,532.38	4,012,557.21	4,012,705.32	63,154.57	0.00	215,139.85
Total Aztec Schools Debt Svc.	32,748,042.16	4,241,506.31	32,299,588.13	322,995.88	4,199,511.20	31,976,592.25	79,455.41	0.00	448,454.03
Aztec Schools Capital Improvements-010-2									
2010	710,403.88	0.00	710,395.97	7,103.96	0.00	703,292.01	0.00	0.00	7.91
2011	726,638.87	0.00	726,596.23	7,265.96	0.00	719,330.27	0.00	0.00	42.64
2012	750,630.39	11.44	750,568.97	7,505.69	11.33	743,063.28	0.00	0.00	61.42
2013	717,616.49	76.63	717,300.16	7,173.00	75.87	710,127.16	9.09	0.00	316.33
2014	729,531.07	235.80	729,020.62	7,290.21	233.47	721,730.41	0.41	0.00	510.45
2015	742,388.19	1,044.70	728,304.19	7,283.04	1,034.36	721,021.15	11.64	0.00	14,084.00
2016	734,213.29	2,583.66	730,453.05	7,304.53	2,558.08	723,148.52	25.79	0.00	3,760.24
2017	727,500.64	7,195.80	720,097.34	7,200.97	7,124.55	712,896.37	1,472.42	0.00	7,403.30
2018	794,161.06	22,035.70	775,922.70	7,759.23	21,817.52	768,163.47	1,335.74	0.00	18,238.36
2019	787,147.74	747,370.69	747,472.98	7,474.73	739,970.98	739,998.25	11,646.57	0.00	39,674.76
Total Aztec Sch. Cap. Imp.	7,420,231.62	780,554.42	7,336,132.21	73,361.32	772,826.16	7,262,770.89	14,501.66	0.00	84,099.41
Aztec Sch/Mosaic Academy Capital Improvements-010-1&2									
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	4.33	40,569.49	405.69	4.29	40,163.80	0.51	0.00	17.89
2014	40,651.37	13.08	40,622.93	406.23	12.95	40,216.70	0.02	0.00	28.44
2015	42,854.05	60.34	42,042.14	420.42	59.74	41,621.72	0.67	0.00	811.91
2016	43,468.72	152.85	43,245.88	432.46	151.34	42,813.42	1.52	0.00	222.84
2017	43,452.92	429.59	43,010.51	430.11	425.34	42,580.40	87.95	0.00	442.41
2018	49,212.76	1,364.98	48,082.57	480.83	1,351.47	47,601.74	82.74	0.00	1,130.19
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch/Mosaic Cap. Imp.	260,227.20	2,025.18	257,573.52	2,575.74	2,005.13	254,997.78	173.41	0.00	2,653.70
61/20 School District Operating									
2010	534.38	0.00	534.38	5.34	0.00	529.04	0.00	0.00	0.00
2011	557.31	0.00	557.31	5.57	0.00	551.74	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	0.53	783.54	7.84	0.52	775.70	0.00	0.00	0.00
2017	757.83	0.54	757.81	7.58	0.53	750.23	0.00	0.00	0.02
2018	754.85	14.14	754.83	7.55	14.00	747.28	0.00	0.00	0.02
2019	757.51	664.32	657.74	6.58	657.74	651.16	0.00	0.00	99.77
Total 61/20 Schools Operational	6,937.75	679.52	6,837.94	68.38	672.79	6,769.56	0.00	0.00	99.81

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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
61/20 Schools Debt Service									
2010	7,687.39	0.00	7,687.39	76.87	0.00	7,610.52	0.00	0.00	0.00
2011	8,017.66	0.00	8,017.66	80.18	0.00	7,937.48	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	22.13	18,584.92	185.85	21.91	18,399.07	0.00	0.00	0.00
2017	17,116.89	22.47	17,116.23	171.16	22.25	16,945.07	0.00	0.00	0.66
2018	16,970.90	445.43	16,970.25	169.70	441.02	16,800.55	0.00	0.00	0.65
2019	17,031.15	14,959.56	14,811.45	148.11	14,811.45	14,663.34	0.00	0.00	2,219.70
Total 61/20 Schools Debt Svc.	131,666.22	15,449.60	129,445.21	1,294.45	15,296.63	128,150.76	0.00	0.00	2,221.01
61/20 Schools Capital Improvements									
2010	2,332.53	0.00	2,332.53	23.33	0.00	2,309.20	0.00	0.00	0.00
2011	2,432.72	0.00	2,432.72	24.33	0.00	2,408.39	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	3.76	3,396.85	33.97	3.72	3,362.88	0.00	0.00	0.00
2017	3,292.50	3.82	3,292.38	32.92	3.78	3,259.46	0.00	0.00	0.12
2018	3,288.29	83.24	3,288.17	32.88	82.42	3,255.29	0.00	0.00	0.12
2019	3,140.78	2,758.75	2,731.44	27.31	2,731.44	2,704.13	0.00	0.00	409.34
Total 61/20 Sch. Cap. Imp.	29,998.25	2,849.57	29,588.67	295.89	2,821.36	29,292.78	0.00	0.00	409.58
Total Aztec/Mosaicand 61/20 School District									
2010	2,542,110.65	0.00	2,542,082.46	25,420.82	0.00	2,516,661.64	0.00	0.00	28.19
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	52.57	3,434,007.82	34,340.08	52.05	3,399,667.74	0.00	0.00	279.63
2013	4,231,032.97	445.87	4,229,179.82	42,291.80	441.46	4,186,888.02	52.57	0.00	1,853.15
2014	3,610,047.49	1,173.53	3,607,533.82	36,075.34	1,161.91	3,571,458.48	1.98	0.00	2,513.67
2015	4,404,681.32	6,204.16	4,323,397.36	43,233.97	6,142.73	4,280,163.39	69.76	0.00	81,283.96
2016	5,370,785.44	19,061.34	5,343,894.31	53,438.94	18,872.61	5,290,455.37	191.80	0.00	26,891.13
2017	5,105,983.62	50,705.84	5,054,594.26	50,545.94	50,203.80	5,004,048.32	10,294.60	0.00	51,389.36
2018	5,496,887.97	152,969.37	5,371,126.94	53,711.27	151,454.82	5,317,415.67	9,247.63	0.00	125,761.03
2019	5,221,825.94	4,956,558.98	4,957,054.64	49,570.55	4,907,484.14	4,907,484.09	76,984.88	0.00	264,771.30
Total Aztec/Mosaicand 61/20 Sch	42,013,702.98	5,187,171.66	41,458,780.09	414,587.80	5,135,813.52	41,044,192.29	96,843.22	0.00	554,922.89

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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 Schools Operating-012_13									
2010	188,413.94	0.00	188,400.51	1,884.01	0.00	186,516.50	0.00	0.00	13.43
2011	191,813.76	0.00	191,807.40	1,918.07	0.00	189,889.33	0.00	0.00	6.36
2012	194,991.69	1.19	194,976.66	1,949.77	1.18	193,026.89	0.00	0.00	15.03
2013	195,347.81	15.96	195,323.99	1,953.24	15.80	193,370.75	0.00	0.00	23.82
2014	198,087.62	25.47	197,997.51	1,979.98	25.22	196,017.53	0.00	0.00	90.11
2015	208,188.80	149.27	208,029.03	2,080.29	147.79	205,948.74	3.24	0.00	159.77
2016	211,321.90	322.94	210,874.22	2,108.74	319.74	208,765.48	11.98	0.00	447.68
2017	216,300.22	1,418.88	215,466.23	2,154.66	1,404.83	213,311.57	206.50	0.00	833.99
2018	198,612.57	3,761.69	196,487.10	1,964.87	3,724.45	194,522.23	287.79	0.00	2,125.47
2019	203,812.93	198,544.70	198,564.57	1,985.65	196,578.91	196,578.92	1,405.67	0.00	5,248.36
Total Bloomfield Sch. Oper.	2,006,891.24	204,240.10	1,997,927.22	19,979.27	202,217.92	1,977,947.95	1,915.18	0.00	8,964.02
Bloomfield Schools Debt Service-012-1_013-1									
2010	2,316,123.83	0.00	2,315,943.26	23,159.43	0.00	2,292,783.83	0.00	0.00	180.57
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	3,057,286.39	27.28	3,057,019.90	30,570.20	27.01	3,026,449.70	0.00	0.00	266.49
2013	4,107,406.44	327.56	4,106,856.48	41,068.56	324.32	4,065,787.92	0.00	0.00	549.96
2014	3,391,369.73	548.71	3,389,813.28	33,898.13	543.28	3,355,915.15	0.00	0.00	1,556.45
2015	4,061,314.01	3,520.96	4,057,714.07	40,577.14	3,486.10	4,017,136.93	91.17	0.00	3,599.94
2016	4,444,446.61	8,049.76	4,433,412.29	44,334.12	7,970.06	4,389,078.17	333.42	0.00	11,034.32
2017	4,519,755.39	32,934.13	4,498,742.43	44,987.42	32,608.05	4,453,755.01	5,275.32	0.00	21,012.96
2018	4,579,558.21	97,690.48	4,522,600.20	45,226.00	96,723.25	4,477,374.20	7,895.13	0.00	56,958.01
2019	4,061,844.65	3,939,118.66	3,939,512.63	39,395.13	3,900,117.49	3,900,117.50	32,864.86	0.00	122,332.02
Total Bloomfield Sch Debt	37,318,030.96	4,082,217.56	37,100,420.56	371,004.21	4,041,799.56	36,729,416.35	46,459.90	0.00	217,610.40
Bloomfield Schools Capital Improvements-012-2_013-2									
2010	844,853.72	0.00	844,788.58	8,447.89	0.00	836,340.69	0.00	0.00	65.14
2011	865,642.04	0.00	865,606.27	8,656.06	0.00	856,950.21	0.00	0.00	35.77
2012	883,093.84	7.49	883,018.27	8,830.18	7.42	874,188.09	0.00	0.00	75.57
2013	912,250.19	72.75	912,128.04	9,121.28	72.03	903,006.76	0.00	0.00	122.15
2014	921,073.59	148.35	920,650.96	9,206.51	146.88	911,444.45	0.00	0.00	422.63
2015	965,458.55	832.22	964,606.59	9,646.07	823.98	954,960.52	21.46	0.00	851.96
2016	979,584.05	1,760.45	977,169.69	9,771.70	1,743.02	967,397.99	72.59	0.00	2,414.36
2017	1,003,561.76	7,284.69	998,926.60	9,989.27	7,212.56	988,937.33	1,163.15	0.00	4,635.16
2018	935,558.37	19,957.20	923,922.42	9,239.22	19,759.60	914,683.20	1,612.90	0.00	11,635.95
2019	949,472.81	920,785.07	920,877.20	9,208.77	911,668.39	911,668.43	7,682.29	0.00	28,595.61
Total Bloomfield Sch Cap	9,260,548.92	950,848.22	9,211,694.62	92,116.95	941,433.88	9,119,577.67	10,552.39	0.00	48,854.30
Bloomfield Schools Education Tech. Debt Service-012-3_013-3									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	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
2019	585,349.98	567,664.03	567,720.79	5,677.21	562,043.59	562,043.58	4,736.13	0.00	17,629.19
Total Bloomfield Sch ET Debt	585,349.98	567,664.03	567,720.79	5,677.21	562,043.59	562,043.58	4,736.13	0.00	17,629.19
Total Bloomfield Schools									
By Year									
2010	3,349,391.49	0.00	3,349,132.35	33,491.32	0.00	3,315,641.03	0.00	0.00	259.14
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	4,135,371.92	35.97	4,135,014.83	41,350.15	35.61	4,093,664.68	0.00	0.00	357.09
2013	5,215,004.44	416.27	5,214,308.51	52,143.09	412.15	5,162,165.42	0.00	0.00	695.93
2014	4,510,530.94	722.53	4,508,461.75	45,084.62	715.38	4,463,377.13	0.00	0.00	2,069.19
2015	5,234,961.36	4,502.45	5,230,349.69	52,303.50	4,457.87	5,178,046.19	115.87	0.00	4,611.67
2016	5,635,352.56	10,133.15	5,621,456.20	56,214.56	10,032.82	5,565,241.64	417.99	0.00	13,896.36
2017	5,739,617.37	41,637.69	5,713,135.26	57,131.35	41,225.44	5,656,003.91	6,644.97	0.00	26,482.11
2018	5,713,729.15	121,409.37	5,643,009.72	56,430.10	120,207.30	5,586,579.62	9,795.82	0.00	70,719.43
2019	5,800,480.37	5,626,112.46	5,626,675.19	56,266.75	5,570,408.38	5,570,408.44	46,688.95	0.00	173,805.18
Total Bloomfield Schools	49,170,821.10	5,804,969.90	48,877,763.19	488,777.63	5,747,494.95	48,388,985.56	63,663.60	0.00	293,057.91

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	499,012.11	10.81	498,840.24	4,988.40	10.70	493,851.84	0.00	0.00	171.87
2011	499,552.35	12.66	499,504.55	4,995.05	12.53	494,509.50	0.00	0.00	47.80
2012	514,635.63	0.91	514,559.44	5,145.59	0.90	509,413.85	0.00	0.00	76.19
2013	523,823.69	40.78	523,662.10	5,236.62	40.38	518,425.48	0.00	0.00	161.59
2014	531,274.61	185.09	530,926.25	5,309.26	183.26	525,616.99	6.48	0.00	348.36
2015	542,168.55	563.95	541,734.22	5,417.34	558.37	536,316.88	7.91	0.00	434.33
2016	549,658.03	1,430.12	547,880.13	5,478.80	1,415.96	542,401.33	94.00	0.00	1,777.90
2017	558,575.61	4,756.50	555,111.00	5,551.11	4,709.41	549,559.89	645.18	0.00	3,464.61
2018	570,434.65	14,587.25	561,774.24	5,617.74	14,442.82	556,156.50	1,128.16	0.00	8,660.41
2019	579,408.12	553,538.85	553,594.21	5,535.94	548,058.27	548,058.27	7,205.50	0.00	25,813.91
Total Farmington Sch Oper	5,368,543.35	575,126.93	5,327,586.38	53,275.86	569,432.60	5,274,310.52	9,087.23	0.00	40,956.97
Farmington Schools Debt Service-014-1_015-1									
2010	6,283,565.89	164.33	6,281,755.17	62,817.55	162.70	6,218,937.62	0.00	0.00	1,810.72
2011	6,318,440.27	158.00	6,317,890.95	63,178.91	156.44	6,254,712.04	0.00	0.00	549.32
2012	6,787,161.30	14.54	6,786,133.66	67,861.34	14.40	6,718,272.32	0.00	0.00	1,027.64
2013	7,695,733.98	537.00	7,693,469.69	76,934.70	531.68	7,616,534.99	0.00	0.00	2,264.29
2014	5,381,881.69	1,789.88	5,378,597.47	53,785.97	1,772.16	5,324,811.50	79.33	0.00	3,284.22
2015	6,500,275.82	6,593.84	6,495,384.77	64,953.85	6,528.55	6,430,430.92	114.07	0.00	4,891.05
2016	7,366,506.37	19,284.68	7,344,962.17	73,449.62	19,093.74	7,271,512.55	1,225.24	0.00	21,544.20
2017	7,622,052.67	64,686.62	7,577,448.49	75,774.48	64,046.16	7,501,674.01	9,775.82	0.00	44,604.18
2018	7,899,735.34	197,182.13	7,782,942.70	77,829.43	195,229.83	7,705,113.27	15,025.88	0.00	116,792.64
2019	7,049,095.69	6,746,800.41	6,747,475.22	67,474.75	6,680,000.41	6,680,000.47	85,962.73	0.00	301,620.47
Total Farmington Sch Debt	68,904,449.02	7,037,211.43	68,406,060.29	684,060.60	6,967,536.07	67,721,999.69	112,183.07	0.00	498,388.73
Farmington Schools Capital Improvements-014-2_015-2									
2010	2,423,418.44	62.55	2,422,706.72	24,227.07	61.93	2,398,479.65	0.00	0.00	711.72
2011	2,441,906.50	61.19	2,441,691.05	24,416.91	60.58	2,417,274.14	0.00	0.00	215.45
2012	2,610,948.76	5.60	2,610,553.43	26,105.53	5.54	2,584,447.90	0.00	0.00	395.33
2013	2,667,157.14	186.23	2,666,372.14	26,663.72	184.39	2,639,708.42	0.00	0.00	785.00
2014	2,706,634.94	901.72	2,704,978.90	27,049.79	892.79	2,677,929.11	39.65	0.00	1,656.04
2015	2,769,316.31	2,811.22	2,767,228.70	27,672.29	2,783.39	2,739,556.41	48.36	0.00	2,087.61
2016	2,807,190.11	7,346.56	2,798,934.05	27,989.34	7,273.82	2,770,944.71	467.60	0.00	8,256.06
2017	2,858,587.32	24,264.10	2,841,811.03	28,418.11	24,023.86	2,813,392.92	3,648.94	0.00	16,776.29
2018	2,931,256.16	73,165.86	2,887,919.36	28,879.19	72,441.45	2,859,040.17	5,575.47	0.00	43,336.80
2019	2,924,329.26	2,798,921.55	2,799,201.49	27,992.01	2,771,209.46	2,771,209.48	35,661.79	0.00	125,127.77
Total Farmington Sch Cap	27,140,744.94	2,907,726.58	26,941,396.87	269,413.97	2,878,937.21	26,671,982.90	45,441.81	0.00	199,348.07
Farmington Schools Education Tech. Debt Service-014-3_015-3									
2010	2,922,819.60	78.62	2,921,977.34	29,219.77	77.84	2,892,757.57	0.00	0.00	842.26
2011	3,107,159.03	77.71	3,106,888.90	31,068.89	76.94	3,075,820.01	0.00	0.00	270.13
2012	2,904,680.50	6.22	2,904,240.71	29,042.41	6.16	2,875,198.30	0.00	0.00	439.79
2013	2,225,884.17	155.32	2,225,229.26	22,252.29	153.78	2,202,976.97	0.00	0.00	654.91
2014	4,776,300.40	1,588.54	4,773,385.72	47,733.86	1,572.81	4,725,651.86	70.40	0.00	2,914.68
2015	3,885,366.75	3,941.25	3,882,443.26	38,824.43	3,902.23	3,843,618.83	68.18	0.00	2,923.49
2016	3,213,490.51	8,412.52	3,204,092.28	32,040.92	8,329.23	3,172,051.36	534.50	0.00	9,398.23
2017	3,173,197.68	26,930.18	3,154,628.16	31,546.28	26,663.54	3,123,081.88	4,069.85	0.00	18,569.52
2018	3,013,331.34	75,214.56	2,968,781.11	29,687.81	74,469.86	2,939,093.30	5,731.58	0.00	44,550.23
2019	3,102,713.35	2,969,655.80	2,969,952.78	29,699.53	2,940,253.27	2,940,253.25	37,837.16	0.00	132,760.57
Total Farmington Sch ET Debt	32,324,943.33	3,086,060.71	32,111,619.52	321,116.20	3,055,505.66	31,790,503.32	48,311.67	0.00	213,323.81
Farmington Schools HB33 Build-014-3_015-4									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	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
2019	731,082.36	699,730.38	699,800.36	6,998.00	692,802.36	692,802.36	8,915.45	0.00	31,282.00
Total Farmington Sch HB33	731,082.36	699,730.38	699,800.36	6,998.00	692,802.36	692,802.36	8,915.45	0.00	31,282.00

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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 Farmington Schools									
By Year									
2010	12,128,816.04	316.30	12,125,279.47	121,252.79	313.17	12,004,026.68	0.00	0.00	3,536.57
2011	12,367,058.15	309.55	12,365,975.45	123,659.75	306.49	12,242,315.70	0.00	0.00	1,082.70
2012	12,817,426.19	27.27	12,815,487.24	128,154.87	27.00	12,687,332.37	0.00	0.00	1,938.95
2013	13,112,598.98	919.33	13,108,733.19	131,087.33	910.23	12,977,645.86	0.00	0.00	3,865.79
2014	13,396,091.64	4,465.23	13,387,888.34	133,878.88	4,421.02	13,254,009.46	195.86	0.00	8,203.30
2015	13,697,127.43	13,910.26	13,686,790.95	136,867.91	13,772.54	13,549,923.04	238.52	0.00	10,336.48
2016	13,936,845.02	36,473.88	13,895,868.63	138,958.69	36,112.75	13,756,909.94	2,321.34	0.00	40,976.39
2017	14,212,413.28	120,637.40	14,128,998.68	141,289.99	119,442.97	13,987,708.69	18,139.79	0.00	83,414.60
2018	14,414,757.49	360,149.80	14,201,417.41	142,014.17	356,583.96	14,059,403.24	27,461.09	0.00	213,340.08
2019	14,386,628.78	13,768,647.01	13,770,024.06	137,700.24	13,632,323.77	13,632,323.82	175,582.63	0.00	616,604.72
Grand Total Farmington Sch.	134,469,763.00	14,305,856.04	133,486,463.42	1,334,864.63	14,164,213.90	132,151,598.79	223,939.23	0.00	983,299.58

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	385,607.82	2.10	385,589.08	3,855.89	2.08	381,733.19	1.81	0.00	18.74
2011	395,676.78	1.92	395,656.90	3,956.57	1.90	391,700.33	1.66	0.00	19.88
2012	386,153.69	25.66	386,123.38	3,861.23	25.41	382,262.15	1.64	0.00	30.31
2013	381,370.76	17.96	381,333.65	3,813.34	17.78	377,520.31	1.57	0.00	37.11
2014	341,648.24	39.94	341,565.59	3,415.66	39.54	338,149.93	2.38	0.00	82.65
2015	374,816.06	146.85	374,702.74	3,747.03	145.40	370,955.71	5.00	0.00	113.32
2016	401,453.74	504.04	401,136.35	4,011.36	499.05	397,124.99	65.79	0.00	317.39
2017	411,152.34	1,658.85	410,226.67	4,102.27	1,642.43	406,124.40	238.37	0.00	925.67
2018	411,206.51	3,081.27	409,124.95	4,091.25	3,050.76	405,033.70	304.08	0.00	2,081.56
2019	415,003.82	409,832.19	409,873.14	4,098.73	405,774.45	405,774.41	1,645.06	0.00	5,130.68
Total Central Con Sch Oper	3,904,089.76	415,310.79	3,895,332.45	38,953.32	411,198.80	3,856,379.13	2,267.36	0.00	8,757.31
Central Consolidated Schools Debt Service-016-1_017-1									
2010	5,427,207.40	42.33	5,426,834.83	54,268.35	41.91	5,372,566.48	36.46	0.00	372.57
2011	5,580,920.43	39.59	5,580,510.60	55,805.11	39.20	5,524,705.49	34.29	0.00	409.83
2012	5,448,764.49	422.24	5,448,201.86	54,482.02	418.06	5,393,719.84	33.68	0.00	562.63
2013	5,382,824.45	264.05	5,382,077.74	53,820.78	261.44	5,328,256.96	32.37	0.00	746.71
2014	4,849,000.97	656.40	4,847,430.06	48,474.30	649.90	4,798,955.76	49.23	0.00	1,570.91
2015	5,307,744.91	2,398.49	5,305,599.18	53,055.99	2,374.74	5,252,543.19	103.58	0.00	2,145.73
2016	5,476,632.01	6,876.00	5,472,302.10	54,723.02	6,807.92	5,417,579.08	897.37	0.00	4,329.91
2017	5,614,249.21	22,723.93	5,601,562.39	56,015.62	22,498.94	5,545,546.77	3,265.46	0.00	12,686.82
2018	5,605,567.11	42,004.02	5,577,191.16	55,771.91	41,588.14	5,521,419.25	4,145.20	0.00	28,375.95
2019	5,657,332.27	5,586,832.19	5,587,390.94	55,873.91	5,531,517.02	5,531,517.03	22,425.30	0.00	69,941.33
Total Central Con Sch Debt	54,350,243.25	5,662,259.24	54,229,100.86	542,291.01	5,606,197.27	53,686,809.85	31,022.94	0.00	121,142.39
Central Consolidated Schools Capital Improvements-016-2_017-2									
2010	1,584,401.23	12.15	1,584,294.20	15,842.94	12.03	1,568,451.26	10.47	0.00	107.03
2011	1,626,221.37	11.09	1,626,106.62	16,261.07	10.98	1,609,845.55	9.60	0.00	114.75
2012	1,590,236.03	121.31	1,590,076.11	15,900.76	120.11	1,574,175.35	9.49	0.00	159.92
2013	1,579,003.95	77.45	1,578,784.91	15,787.85	76.68	1,562,997.06	9.49	0.00	219.04
2014	1,420,779.43	191.60	1,420,322.43	14,203.22	189.70	1,406,119.21	14.30	0.00	457.00
2015	1,555,545.58	700.70	1,554,920.53	15,549.21	693.76	1,539,371.32	30.13	0.00	625.05
2016	1,605,814.97	2,016.13	1,604,545.38	16,045.45	1,996.17	1,588,499.93	263.12	0.00	1,269.59
2017	1,644,788.38	6,639.75	1,641,083.01	16,410.83	6,574.01	1,624,672.18	954.10	0.00	3,705.37
2018	1,644,826.03	12,325.11	1,636,499.75	16,365.00	12,203.08	1,620,134.75	1,216.32	0.00	8,326.28
2019	1,660,015.34	1,639,328.72	1,639,492.65	16,394.93	1,623,097.74	1,623,097.72	6,580.19	0.00	20,522.69
Total Central Con Sch Cap	15,911,632.31	1,661,424.00	15,876,125.59	158,761.26	1,644,974.26	15,717,364.33	9,097.21	0.00	35,506.72
Total Central Consolidated Schools By Year									
2010	7,397,216.45	56.58	7,396,718.11	73,967.18	56.02	7,322,750.93	48.74	0.00	498.34
2011	7,602,818.58	52.60	7,602,274.12	76,022.74	52.08	7,526,251.38	45.55	0.00	544.46
2012	7,425,154.21	569.22	7,424,401.35	74,244.01	563.58	7,350,157.34	44.81	0.00	752.86
2013	7,343,199.16	359.46	7,342,196.30	73,421.96	355.90	7,268,774.34	43.43	0.00	1,002.86
2014	6,611,428.64	887.93	6,609,318.08	66,093.18	879.14	6,543,224.90	65.91	0.00	2,110.56
2015	7,238,106.55	3,246.04	7,235,222.45	72,352.22	3,213.90	7,162,870.23	138.71	0.00	2,884.10
2016	7,483,900.72	9,396.17	7,477,983.83	74,779.84	9,303.14	7,403,203.99	1,226.28	0.00	5,916.89
2017	7,670,189.93	31,022.53	7,652,872.07	76,528.72	30,715.38	7,576,343.35	4,457.93	0.00	17,317.86
2018	7,661,599.65	57,410.40	7,622,815.86	76,228.16	56,841.98	7,546,587.70	5,665.60	0.00	38,783.79
2019	7,732,351.43	7,635,993.10	7,636,756.73	76,367.57	7,560,389.21	7,560,389.16	30,650.55	0.00	95,594.70
Grand Total Central Sch	74,165,965.32	7,738,994.03	74,000,558.90	740,005.59	7,662,370.33	73,260,553.31	42,387.51	0.00	165,406.42

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	11,272,973.31	124.39	11,271,096.98	112,710.97	123.16	11,158,386.01	17.13	0.00	1,876.33
2011	11,435,989.85	136.04	11,435,211.37	114,352.11	134.69	11,320,859.26	15.71	0.00	778.48
2012	11,570,399.53	276.93	11,569,135.34	115,691.35	274.19	11,453,443.99	15.60	0.00	1,264.19
2013	11,630,695.74	858.01	11,627,958.06	116,279.58	849.51	11,511,678.48	36.59	0.00	2,737.68
2014	11,385,753.53	2,766.87	11,379,876.09	113,798.76	2,739.98	11,266,077.33	86.20	0.00	5,877.44
2015	11,909,433.85	10,109.97	11,869,651.69	118,696.52	10,009.87	11,750,955.17	178.79	0.00	39,782.16
2016	12,353,930.12	25,895.84	12,322,044.79	123,220.45	25,639.45	12,198,824.34	1,535.52	0.00	31,885.33
2017	12,616,974.35	87,361.86	12,552,631.86	125,526.32	86,496.89	12,427,105.54	13,499.59	0.00	64,342.49
2018	12,743,167.13	247,212.74	12,583,790.61	125,837.91	244,765.09	12,457,952.70	18,688.71	0.00	159,376.52
2019	12,864,290.01	12,440,336.35	12,441,580.58	124,415.81	12,317,164.70	12,317,164.77	121,551.20	0.00	422,709.43
Total San Juan Comm. College	119,783,607.42	12,815,079.00	119,052,977.37	1,190,529.77	12,688,197.03	117,862,447.60	155,625.04	0.00	730,630.05
Comm. College Building Levy-020									
2010	1,697,567.44	23.36	1,697,297.70	16,972.98	23.13	1,680,324.72	3.20	0.00	269.74
2011	1,745,891.49	22.54	1,745,764.65	17,457.65	22.32	1,728,307.00	3.01	0.00	126.84
2012	1,237,348.90	31.39	1,237,201.39	12,372.01	31.08	1,224,829.38	2.07	0.00	147.51
2013	1,785,461.55	125.64	1,785,020.11	17,850.20	124.40	1,767,169.91	5.73	0.00	441.44
2014	1,766,385.53	455.20	1,765,451.14	17,654.51	450.69	1,747,796.63	16.56	0.00	934.39
2015	1,844,122.00	1,664.41	1,838,559.79	18,385.60	1,647.93	1,820,174.19	34.34	0.00	5,562.21
2016	1,881,375.77	4,266.16	1,876,528.69	18,765.29	4,223.92	1,857,763.40	252.39	0.00	4,847.08
2017	1,912,441.73	14,041.55	1,902,361.92	19,023.62	13,902.52	1,883,338.30	2,252.39	0.00	10,079.81
2018	1,918,137.23	39,018.01	1,893,092.38	18,930.92	38,631.69	1,874,161.46	2,968.05	0.00	25,044.85
2019	1,911,562.56	1,846,351.91	1,846,536.65	18,465.37	1,828,071.20	1,828,071.28	18,682.45	0.00	65,025.91
Total Bldng. Levy	17,700,294.20	1,906,000.17	17,587,814.42	175,878.14	1,887,128.88	17,411,936.28	24,220.19	0.00	112,479.78
Total San Juan Comm. College By Year									
2010	12,970,540.75	147.75	12,968,394.68	129,683.95	146.29	12,838,710.73	20.33	0.00	2,146.07
2011	13,181,881.34	158.58	13,180,976.02	131,809.76	157.01	13,049,166.26	18.72	0.00	905.32
2012	12,807,748.43	308.32	12,806,336.73	128,063.37	305.27	12,678,273.36	17.67	0.00	1,411.70
2013	13,416,157.29	983.65	13,412,978.17	134,129.78	973.91	13,278,848.39	42.32	0.00	3,179.12
2014	13,152,139.06	3,222.07	13,145,327.23	131,453.27	3,190.17	13,013,873.96	102.76	0.00	6,811.83
2015	13,753,555.85	11,774.38	13,708,211.48	137,082.11	11,657.80	13,571,129.37	213.13	0.00	45,344.37
2016	14,235,305.89	30,162.00	14,198,573.48	141,985.73	29,863.37	14,056,587.75	1,787.91	0.00	36,732.41
2017	14,529,416.08	101,403.40	14,454,993.78	144,549.94	100,399.41	14,310,443.84	15,751.98	0.00	74,422.30
2018	14,661,304.36	286,230.75	14,476,882.99	144,768.83	283,396.78	14,332,114.16	21,656.76	0.00	184,421.37
2019	14,775,852.57	14,286,688.26	14,288,117.23	142,881.17	14,145,235.90	14,145,236.06	140,233.65	0.00	487,735.34
Grand Total SJ College	137,483,901.62	14,721,079.17	136,640,791.79	1,366,407.92	14,575,325.91	135,274,383.87	179,845.23	0.00	843,109.83

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	523,884.82	0.00	523,884.24	5,238.84	0.00	518,645.40	0.00	0.00	0.58
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	24.21	573,860.48	5,738.60	23.97	568,121.88	0.00	0.00	140.37
2013	591,757.15	188.06	591,221.16	5,912.21	186.20	585,308.95	0.00	0.00	535.99
2014	618,182.64	283.68	617,551.35	6,175.51	280.87	611,375.84	0.00	0.00	631.29
2015	636,729.05	759.66	630,235.21	6,302.35	752.14	623,932.86	0.41	0.00	6,493.84
2016	637,210.88	2,722.64	628,975.91	6,289.76	2,695.68	622,686.15	0.41	0.00	8,234.97
2017	646,726.04	7,501.07	634,341.07	6,343.41	7,426.80	627,997.66	1,528.56	0.00	12,384.97
2018	660,089.34	23,176.32	636,722.32	6,367.22	22,946.85	630,355.10	1,923.70	0.00	23,367.02
2019	685,025.53	645,835.31	645,899.90	6,459.00	639,440.90	639,440.90	17,393.88	0.00	39,125.63
Total Aztec Operational	6,123,325.27	680,490.94	6,032,310.95	60,323.11	673,753.41	5,971,987.84	20,846.96	0.00	91,014.32
City of Aztec - Water-AZT_WCD									
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	0.00	13,066.62	0.00	0.00	13,066.62	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	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
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	78,659.16	0.00	78,659.16	0.00	0.00	78,659.16	0.00	0.00	0.00
Total City of Aztec									
2010	537,017.17	0.00	537,016.59	5,238.84	0.00	531,777.75	0.00	0.00	0.58
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	24.21	586,969.76	5,738.60	23.97	581,231.16	0.00	0.00	140.37
2013	604,866.43	188.06	604,330.44	5,912.21	186.20	598,418.23	0.00	0.00	535.99
2014	631,291.92	283.68	630,660.63	6,175.51	280.87	624,485.12	0.00	0.00	631.29
2015	649,795.67	759.66	643,301.83	6,302.35	752.14	636,999.48	0.41	0.00	6,493.84
2016	637,210.88	2,722.64	628,975.91	6,289.76	2,695.68	622,686.15	0.41	0.00	8,234.97
2017	646,726.04	7,501.07	634,341.07	6,343.41	7,426.80	627,997.66	1,528.56	0.00	12,384.97
2018	660,089.34	23,176.32	636,722.32	6,367.22	22,946.85	630,355.10	1,923.70	0.00	23,367.02
2019	685,025.53	645,835.31	645,899.90	6,459.00	639,440.90	639,440.90	17,393.88	0.00	39,125.63
Total Aztec By Year	6,201,984.43	680,490.94	6,110,970.11	60,323.11	673,753.41	6,050,647.00	20,846.96	0.00	91,014.32

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	541,740.58	0.00	541,604.35	5,416.04	0.00	536,188.31	0.00	0.00	136.23
2011	565,145.80	0.00	565,092.55	5,650.93	0.00	559,441.62	0.00	0.00	53.25
2012	598,330.67	19.82	598,183.96	5,981.84	19.62	592,202.12	0.00	0.00	146.71
2013	620,551.55	26.29	620,323.09	6,203.23	26.03	614,119.86	0.00	0.00	228.46
2014	623,148.13	241.41	622,557.46	6,225.57	239.02	616,331.89	0.00	0.00	590.67
2015	868,967.21	901.50	867,925.91	8,679.26	892.57	859,246.65	0.00	0.00	1,041.30
2016	883,759.57	1,938.76	880,384.53	8,803.85	1,919.56	871,580.68	35.33	0.00	3,375.04
2017	957,119.36	6,480.15	951,072.48	9,510.72	6,415.99	941,561.76	1,093.04	0.00	6,046.88
2018	897,965.25	26,063.72	884,514.78	8,845.15	25,805.66	875,669.63	2,226.71	0.00	13,450.47
2019	861,195.37	825,205.53	825,384.53	8,253.85	817,035.18	817,130.68	8,728.71	0.00	35,810.84
Total Bloomfield Oper.	7,417,923.49	860,877.17	7,357,043.64	73,570.44	852,353.63	7,283,473.20	12,083.79	0.00	60,879.85
61/20 Operating									
2010	7,639.88	0.00	7,639.88	76.40	0.00	7,563.48	0.00	0.00	0.00
2011	7,967.82	0.00	7,967.82	79.68	0.00	7,888.14	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	10,812.05	9.69	10,812.05	108.12	9.59	10,703.93	0.00	0.00	0.00
2017	10,982.76	9.84	10,982.46	109.82	9.74	10,872.64	0.00	0.00	0.30
2018	10,953.84	236.28	10,953.53	109.54	233.94	10,843.99	0.00	0.00	0.31
2019	10,994.29	9,647.72	9,552.20	95.52	9,552.20	9,456.68	0.00	0.00	1,442.09
Total 61/20 Oper.	99,519.40	9,903.52	98,076.70	980.77	9,805.47	97,095.93	0.00	0.00	1,442.70
Bloomfield Debt Service-006-1_007-1									
2010	218,756.26	0.00	218,703.88	2,187.04	0.00	216,516.84	0.00	0.00	52.38
2011	231,348.98	0.00	231,326.62	2,313.27	0.00	229,013.35	0.00	0.00	22.36
2012	222,290.60	8.48	222,240.93	2,222.41	8.40	220,018.52	0.00	0.00	49.67
2013	228,953.31	11.28	228,876.99	2,288.77	11.17	226,588.22	0.00	0.00	76.32
2014	132,299.31	56.68	132,190.74	1,321.91	56.12	130,868.83	0.00	0.00	108.57
2015	143,950.60	170.19	143,773.15	1,437.73	168.50	142,335.42	0.00	0.00	177.45
2016	135,096.42	318.73	134,573.83	1,345.74	315.57	133,228.09	6.53	0.00	522.59
2017	145,297.45	1,111.32	144,322.34	1,443.22	1,100.32	142,879.12	188.26	0.00	975.11
2018	122,804.03	3,661.96	120,862.88	1,208.63	3,625.70	119,654.25	323.58	0.00	1,941.15
2019	145,024.30	138,771.22	138,799.67	1,388.00	137,397.25	137,411.67	1,564.95	0.00	6,224.63
Total Bloomfield Debt Svc.	1,725,821.26	144,109.86	1,715,671.03	17,156.71	142,683.03	1,698,514.32	2,083.32	0.00	10,150.23
61/20 Debt Service									
2010	2,475.96	0.00	2,475.96	24.76	0.00	2,451.20	0.00	0.00	0.00
2011	2,582.33	0.00	2,582.33	25.82	0.00	2,556.51	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	1,505.58	1.79	1,505.58	15.06	1.77	1,490.52	0.00	0.00	0.00
2017	1,506.33	1.82	1,506.27	15.06	1.80	1,491.21	0.00	0.00	0.06
2018	1,343.75	35.27	1,343.70	13.44	34.92	1,330.26	0.00	0.00	0.05
2019	1,658.65	1,456.90	1,442.48	14.42	1,442.48	1,428.06	0.00	0.00	216.17
Total 61/20 Debt Service	20,606.98	1,495.78	20,390.70	203.91	1,480.97	20,186.79	0.00	0.00	216.28
Total City of Bloomfield & 61/20									
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	832,854.39	28.30	832,658.01	8,326.58	28.02	824,331.43	0.00	0.00	196.38
2013	862,167.23	37.57	861,862.45	8,618.62	37.20	853,243.83	0.00	0.00	304.78
2014	767,270.99	298.09	766,571.75	7,665.72	295.14	758,906.03	0.00	0.00	699.24
2015	1,025,901.91	1,071.68	1,024,683.16	10,246.83	1,061.07	1,014,436.33	0.00	0.00	1,218.75
2016	1,031,173.62	2,268.95	1,027,275.99	10,272.76	2,246.49	1,017,003.23	41.86	0.00	3,897.63
2017	1,114,905.90	7,603.13	1,107,883.55	11,078.84	7,527.85	1,096,804.71	1,281.30	0.00	7,022.35
2018	1,033,066.87	29,997.22	1,017,674.89	10,176.75	29,700.22	1,007,498.14	2,550.29	0.00	15,391.98
2019	1,018,872.61	975,081.38	975,178.88	9,751.79	965,427.11	965,427.09	10,293.66	0.00	43,693.73
Totals	9,263,871.13	1,016,386.33	9,191,182.07	91,911.82	1,006,323.10	9,099,270.25	14,167.11	0.00	72,689.06

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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 Farmington Operating-008_009									
2010	1,643,333.82	0.00	1,642,709.19	16,427.09	0.00	1,626,282.10	0.00	0.00	624.63
2011	1,716,602.84	28.67	1,716,468.94	17,164.69	28.39	1,699,304.25	0.00	0.00	133.90
2012	1,793,655.76	3.17	1,793,437.91	17,934.38	3.14	1,775,503.53	0.00	0.00	217.85
2013	1,817,344.32	116.37	1,816,848.86	18,168.49	115.22	1,798,680.37	0.00	0.00	495.46
2014	1,848,981.43	691.88	1,847,784.08	18,477.84	685.03	1,829,306.24	28.35	0.00	1,197.35
2015	1,899,177.07	1,566.94	1,898,096.38	18,980.96	1,551.43	1,879,115.42	34.54	0.00	1,080.69
2016	1,927,273.51	3,530.59	1,923,205.42	19,232.05	3,495.63	1,903,973.37	172.49	0.00	4,068.09
2017	1,986,016.62	12,957.95	1,973,878.15	19,738.78	12,829.65	1,954,139.37	1,726.19	0.00	12,138.47
2018	2,034,585.88	42,031.01	2,007,098.84	20,070.99	41,614.86	1,987,027.85	3,184.53	0.00	27,487.04
2019	2,058,217.89	1,970,563.09	1,976,171.48	19,761.71	1,951,052.56	1,956,409.77	24,552.82	0.00	82,046.41
Total Farmington Operational	18,725,189.14	2,031,489.67	18,595,699.25	185,956.99	2,011,375.91	18,409,742.26	29,698.92	0.00	129,489.89
City of Farmington MRA-5IN-TIF-NR_5IN-TIF-RS									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	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	34.21	0.00	0.00	33.87	0.00	9.56	0.00	0.00
2019	0.00	5,410.78	0.00	0.00	5,357.21	0.00	101.23	0.00	0.00
Total COF MRA	0.00	5,444.99	0.00	0.00	5,391.08	0.00	110.79	0.00	0.00
Total City of Farmington and MRA									
2010	1,643,333.82	0.00	1,642,709.19	16,427.09	0.00	1,626,282.10	0.00	0.00	624.63
2011	1,716,602.84	28.67	1,716,468.94	17,164.69	28.39	1,699,304.25	0.00	0.00	133.90
2012	1,793,655.76	3.17	1,793,437.91	17,934.38	3.14	1,775,503.53	0.00	0.00	217.85
2013	1,817,344.32	116.37	1,816,848.86	18,168.49	115.22	1,798,680.37	0.00	0.00	495.46
2014	1,848,981.43	691.88	1,847,784.08	18,477.84	685.03	1,829,306.24	28.35	0.00	1,197.35
2015	1,899,177.07	1,566.94	1,898,096.38	18,980.96	1,551.43	1,879,115.42	34.54	0.00	1,080.69
2016	1,927,273.51	3,530.59	1,923,205.42	19,232.05	3,495.63	1,903,973.37	172.49	0.00	4,068.09
2017	1,986,016.62	12,957.95	1,973,878.15	19,738.78	12,829.65	1,954,139.37	1,726.19	0.00	12,138.47
2018	2,034,585.88	42,065.22	2,007,098.84	20,070.99	41,648.73	1,987,027.85	3,194.09	0.00	27,487.04
2019	2,058,217.89	1,975,973.87	1,976,171.48	19,761.71	1,956,409.77	1,956,409.77	24,654.05	0.00	82,046.41
Total Farmington Operational	18,725,189.14	2,036,934.66	18,595,699.25	185,956.99	2,016,766.99	18,409,742.26	29,809.71	0.00	129,489.89

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	242,463.00	0.00	242,324.00	0.00	0.00	242,324.00	0.00	0.00	139.00
2011	241,679.00	0.00	241,540.00	0.00	0.00	241,540.00	0.00	0.00	139.00
2012	241,808.00	0.00	241,669.00	0.00	0.00	241,669.00	0.00	0.00	139.00
2013	240,523.00	0.00	240,302.00	0.00	0.00	240,302.00	0.00	0.00	221.00
2014	240,896.25	86.27	240,590.52	0.00	86.27	240,590.52	0.00	0.00	305.73
2015	264,882.68	298.00	263,695.03	0.00	298.00	263,695.03	0.00	0.00	1,187.65
2016	264,204.22	768.83	262,379.75	0.00	768.83	262,379.75	62.00	0.00	1,824.47
2017	265,482.00	5,153.43	261,620.52	0.00	5,153.43	261,620.52	973.08	0.00	3,861.48
2018	265,658.00	11,006.44	255,222.76	0.00	11,006.44	255,222.76	875.22	0.00	10,435.24
2019	264,758.00	242,707.64	242,707.64	0.00	242,707.64	242,707.64	3,925.00	0.00	22,050.36
Total Bloomfield Irr. District	2,532,354.15	260,020.61	2,492,051.22	0.00	260,020.61	2,492,051.22	5,835.30	0.00	40,302.93

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
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	65.00	68,137.38	0.00	65.00	68,137.38	0.00	0.00	65.00
2015	67,161.56	250.46	66,963.20	0.00	250.46	66,963.20	0.00	0.00	198.36
2016	66,770.79	710.64	66,342.26	0.00	710.64	66,342.26	0.00	0.00	428.53
2017	69,681.00	1,132.91	68,821.07	0.00	1,132.91	68,821.07	0.00	0.00	859.93
2018	68,612.68	2,565.46	66,232.25	0.00	2,565.46	66,232.25	31.35	0.00	2,380.43
2019	69,056.00	64,786.04	64,786.04	0.00	64,786.04	64,786.04	1,090.06	0.00	4,269.96
Total Farmer's Irr. District	597,430.88	69,510.51	589,228.67	0.00	69,510.51	589,228.67	1,121.41	0.00	8,202.21

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
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	0.00	60,377.98	0.00	0.00	60,377.98	0.00	0.00	0.00
2013	82,525.87	0.00	82,520.32	0.00	0.00	82,520.32	0.00	0.00	5.55
2014	50,622.48	0.00	50,581.24	0.00	0.00	50,581.24	0.00	0.00	41.24
2015	66,906.02	31.30	66,830.73	0.00	31.30	66,830.73	6.09	0.00	75.29
2016	75,929.21	137.89	75,626.72	0.00	137.89	75,626.72	8.01	0.00	302.49
2017	78,860.56	482.33	78,318.73	0.00	482.33	78,318.73	191.00	0.00	541.83
2018	71,220.98	1,212.18	70,175.82	0.00	1,212.18	70,175.82	71.41	0.00	1,045.16
2019	59,590.38	57,631.76	57,631.76	0.00	57,631.76	57,631.76	638.22	0.00	1,958.62
Total Hammond Irr. District	649,564.82	59,495.46	645,594.64	0.00	59,495.46	645,594.64	914.73	0.00	3,970.18

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
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	142.08	1,630.64	0.00	142.08	1,630.64	0.00	0.00	0.00
2018	1,630.64	142.08	1,630.64	0.00	142.08	1,630.64	0.00	0.00	0.00
2019	5,263.20	5,263.20	5,263.20	0.00	5,263.20	5,263.20	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	19,938.71	5,547.36	19,938.71	0.00	5,547.36	19,938.71	0.00	0.00	0.00

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

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									
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	37.50	37,281.34	0.00	37.50	37,281.34	0.00	0.00	24.34
2014	38,306.39	47.12	38,223.38	0.00	47.12	38,223.38	0.00	0.00	83.01
2015	40,864.50	98.08	40,735.96	0.00	98.08	40,735.96	0.00	0.00	128.54
2016	42,357.08	320.23	42,122.18	0.00	320.23	42,122.18	0.00	0.00	234.90
2017	43,272.20	633.47	42,894.58	0.00	633.47	42,894.58	67.08	0.00	377.62
2018	43,910.81	1,799.89	43,101.09	0.00	1,799.89	43,101.09	250.20	0.00	809.72
2019	44,737.73	42,053.47	42,053.47	0.00	42,053.47	42,053.47	1,075.84	0.00	2,684.26
Total La Plata Irr. District	388,410.60	44,989.76	384,043.46	0.00	44,989.76	384,043.46	1,393.12	0.00	4,367.14

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	4,328,796.98	55.18	4,328,109.15	43,281.09	54.63	4,284,828.06	8.16	0.00	687.83
2011	3,844,530.09	51.14	3,844,254.21	38,442.54	50.63	3,805,811.67	6.83	0.00	275.88
2012	3,883,492.63	101.65	3,883,035.94	38,830.36	100.64	3,844,205.58	6.71	0.00	456.69
2013	3,919,351.02	277.18	3,918,378.77	39,183.79	274.44	3,879,194.98	12.98	0.00	972.25
2014	4,003,807.21	1,031.83	4,001,689.27	40,016.89	1,021.61	3,961,672.38	37.52	0.00	2,117.94
2015	4,180,009.86	3,772.50	4,167,402.14	41,674.02	3,735.15	4,125,728.12	77.82	0.00	12,607.72
2016	4,264,451.85	9,670.02	4,253,465.17	42,534.65	9,574.28	4,210,930.52	572.11	0.00	10,986.68
2017	4,334,867.92	31,827.30	4,312,020.36	43,120.20	31,512.18	4,268,900.16	5,105.42	0.00	22,847.56
2018	4,347,777.75	88,440.93	4,291,009.46	42,910.09	87,565.28	4,248,099.37	6,727.62	0.00	56,768.29
2019	4,332,875.16	4,185,064.34	4,185,483.08	41,854.83	4,143,628.06	4,143,628.25	42,346.84	0.00	147,392.08
Total State of N. M.	41,439,960.47	4,320,292.07	41,184,847.55	411,848.48	4,277,516.90	40,772,999.07	54,902.01	0.00	255,112.92
NM Livestock Board									
2010	10,733.75	0.00	10,733.75	107.34	0.00	10,626.41	0.00	0.00	0.00
2011	12,394.88	0.00	12,394.88	123.95	0.00	12,270.93	0.00	0.00	0.00
2012	14,267.70	33.98	14,265.09	142.65	33.64	14,122.44	0.00	0.00	2.61
2013	15,219.88	33.98	15,143.01	151.43	33.64	14,991.58	0.00	0.00	76.87
2014	15,014.51	34.63	14,826.41	148.26	34.29	14,678.15	0.00	0.00	188.10
2015	20,568.56	47.63	20,326.28	203.26	47.16	20,123.02	1.92	0.00	242.28
2016	18,582.62	55.71	18,444.72	184.45	55.16	18,260.27	1.92	0.00	137.90
2017	18,780.58	291.39	18,472.52	184.73	288.50	18,287.79	223.21	0.00	308.06
2018	15,727.24	727.85	14,874.96	148.75	720.64	14,726.21	232.53	0.00	852.28
2019	14,887.84	13,235.68	13,237.01	132.37	13,104.63	13,104.64	671.02	0.00	1,650.83
Total NM Livestock	156,177.56	14,460.84	152,718.63	1,527.19	14,317.66	151,191.44	1,130.60	0.00	3,458.93
State Of New Mexico Total									
2010	4,339,530.73	55.18	4,338,842.90	43,388.43	54.63	4,295,454.47	8.16	0.00	687.83
2011	3,856,924.97	51.14	3,856,649.09	38,566.49	50.63	3,818,082.60	6.83	0.00	275.88
2012	3,897,760.33	135.62	3,897,301.03	38,973.01	134.28	3,858,328.02	6.71	0.00	459.30
2013	3,934,570.90	311.16	3,933,521.78	39,335.22	308.08	3,894,186.56	12.98	0.00	1,049.12
2014	4,018,821.72	1,066.46	4,016,515.68	40,165.16	1,055.90	3,976,350.52	37.52	0.00	2,306.04
2015	4,200,578.42	3,820.13	4,187,728.42	41,877.28	3,782.31	4,145,851.14	79.74	0.00	12,850.00
2016	4,283,034.47	9,725.73	4,271,909.89	42,719.10	9,629.44	4,229,190.79	574.03	0.00	11,124.58
2017	4,353,648.50	32,118.69	4,330,492.88	43,304.93	31,800.68	4,287,187.95	5,328.63	0.00	23,155.62
2018	4,363,504.99	89,168.78	4,305,884.42	43,058.84	88,285.92	4,262,825.58	6,960.15	0.00	57,620.57
2019	4,347,763.00	4,198,300.02	4,198,720.09	41,987.20	4,156,732.69	4,156,732.89	43,017.86	0.00	149,042.91
Grand Total State	41,596,138.03	4,334,752.91	41,337,566.18	413,375.66	4,291,834.56	40,924,190.52	56,032.61	0.00	258,571.85

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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									
2010	20,284,097.69	229.28	20,280,737.57	202,807.38	227.01	20,077,930.19	31.59	0.00	3,360.12
2011	20,569,882.91	246.65	20,568,474.00	205,684.74	244.21	20,362,789.26	28.94	0.00	1,408.91
2012	20,827,636.70	501.43	20,825,340.91	208,253.41	496.47	20,617,087.50	28.74	0.00	2,295.79
2013	20,942,125.52	1,538.05	20,937,172.17	209,371.72	1,522.82	20,727,800.45	66.00	0.00	4,953.35
2014	20,503,328.65	5,009.84	20,492,720.82	204,927.21	4,960.24	20,287,793.61	158.56	0.00	10,607.83
2015	21,442,665.12	18,306.93	21,371,669.12	213,716.69	18,125.67	21,157,952.43	328.95	0.00	70,996.00
2016	22,286,432.16	47,161.85	22,228,923.25	222,289.23	46,694.90	22,006,634.02	2,795.72	0.00	57,508.91
2017	22,653,529.88	157,632.26	22,537,686.90	225,376.87	156,071.54	22,312,310.03	24,438.38	0.00	115,842.98
2018	22,906,253.48	446,449.42	22,618,556.56	226,185.57	442,029.13	22,392,370.99	33,771.59	0.00	287,696.92
2019	23,156,651.40	22,390,270.88	22,392,510.08	223,925.10	22,168,585.03	22,168,584.98	219,707.55	0.00	764,141.32
Total	215,572,603.51	23,067,346.59	214,253,791.38	2,142,537.91	22,838,957.02	212,111,253.47	281,356.02	0.00	1,318,812.13
Water Reserve Fund-002-1									
2010	1,414,639.52	19.45	1,414,414.74	14,144.15	19.26	1,400,270.59	2.66	0.00	224.78
2011	1,454,909.61	18.77	1,454,803.93	14,548.04	18.58	1,440,255.89	2.50	0.00	105.68
2012	1,473,034.39	37.36	1,472,858.80	14,728.59	36.99	1,458,130.21	2.47	0.00	175.59
2013	1,487,884.60	104.70	1,487,516.72	14,875.17	103.66	1,472,641.55	4.79	0.00	367.88
2014	1,471,987.92	379.33	1,471,209.25	14,712.09	375.57	1,456,497.16	13.80	0.00	778.67
2015	1,536,768.33	1,387.10	1,532,133.15	15,321.33	1,373.37	1,516,811.82	28.62	0.00	4,635.18
2016	1,567,813.16	3,555.20	1,563,773.94	15,637.74	3,520.00	1,548,136.20	210.35	0.00	4,039.22
2017	1,593,701.44	11,701.19	1,585,301.61	15,853.02	11,585.34	1,569,448.59	1,877.00	0.00	8,399.83
2018	1,598,447.72	32,515.06	1,577,577.02	15,775.77	32,193.13	1,561,801.25	2,473.39	0.00	20,870.70
2019	1,592,968.78	1,538,626.70	1,538,780.50	15,387.81	1,523,392.77	1,523,392.70	15,568.72	0.00	54,188.28
Total	15,192,155.47	1,588,344.86	15,098,369.66	150,983.70	1,572,618.67	14,947,385.96	20,184.30	0.00	93,785.81
Total San Juan County By Year									
2010	21,698,737.21	248.73	21,695,152.31	216,951.52	246.27	21,478,200.79	34.25	0.00	3,584.90
2011	22,024,792.52	265.42	22,023,277.93	220,232.78	262.79	21,803,045.15	31.44	0.00	1,514.59
2012	22,300,671.09	538.79	22,298,199.71	222,982.00	533.46	22,075,217.71	31.21	0.00	2,471.38
2013	22,430,010.12	1,642.74	22,424,688.89	224,246.89	1,626.48	22,200,442.00	70.79	0.00	5,321.23
2014	21,975,316.57	5,389.17	21,963,930.07	219,639.30	5,335.81	21,744,290.77	172.36	0.00	11,386.50
2015	22,979,433.45	19,694.03	22,903,802.27	229,038.02	19,499.04	22,674,764.25	357.57	0.00	75,631.18
2016	23,854,245.32	50,717.05	23,792,697.19	237,926.97	50,214.90	23,554,770.22	3,006.07	0.00	61,548.13
2017	24,247,231.32	169,333.45	24,122,988.51	241,229.89	167,656.88	23,881,758.62	26,315.38	0.00	124,242.81
2018	24,504,701.20	478,964.48	24,196,133.58	241,961.34	474,222.26	23,954,172.24	36,244.98	0.00	308,567.62
2019	24,749,620.18	23,928,897.58	23,931,290.58	239,312.91	23,691,977.80	23,691,977.67	235,276.27	0.00	818,329.60
Grand Total County	230,764,758.98	24,655,691.45	229,352,161.04	2,293,521.61	24,411,575.69	227,058,639.43	301,540.32	0.00	1,412,597.94

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 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 Collections by Year									
2010	67,743,637.09	824.54	67,731,938.48	673,526.20	816.38	67,058,412.28	111.48	0.00	11,698.61
2011	68,934,190.32	865.96	68,929,095.92	685,343.39	857.39	68,243,752.53	102.54	0.00	5,094.40
2012	70,418,347.46	1,723.44	70,409,972.95	700,107.05	1,706.38	69,709,865.90	100.40	0.00	8,374.51
2013	73,374,879.05	5,458.00	73,356,324.73	729,355.39	5,404.33	72,626,969.34	222.09	0.00	18,554.32
2014	70,921,578.49	18,398.96	70,883,154.54	704,708.82	18,218.76	70,178,445.72	604.74	0.00	38,423.95
2015	75,524,764.43	67,227.57	75,281,439.55	748,285.17	66,568.67	74,533,154.38	1,254.34	0.00	243,324.88
2016	78,846,019.37	176,129.09	78,629,942.40	781,818.41	174,404.42	77,848,123.99	9,810.19	0.00	216,076.97
2017	80,065,075.06	582,465.37	79,627,463.75	791,741.78	576,773.08	78,835,721.97	92,700.49	0.00	437,611.31
2018	80,995,260.01	1,658,267.76	79,915,129.53	794,787.67	1,642,014.87	79,120,341.86	125,928.29	0.00	1,080,130.48
2019	81,220,043.61	78,410,530.08	78,418,330.89	780,058.89	77,638,271.78	77,638,272.00	807,505.50	0.00	2,801,712.72
Total Collections by Year	748,043,794.89	80,921,890.78	743,182,792.74	7,389,732.77	80,125,036.06	735,793,059.97	1,038,340.06	0.00	4,861,002.15

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2019-2020**

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 FY2020	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 Oct19-Oct20 \$109,512 less City of Aztec portion of \$13,340	Pro-rated Premium	\$96,172	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 FY19-20 \$1,685,666	All	\$1,685,666	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 FY19-20 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 FY19-20	N/A	None	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2019-2020**

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 FY2020	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 FY19-20 \$3,983,341	100% Operating Exp.	\$3,983,341	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	\$243,506	44% of Operating Exp.	\$66,000 – \$35,281 for Director salary, \$28,252 for Operating plus \$2,467 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 06/30/20	Unknown	35% of salary & benefits per year	\$34,172 + 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 FY19-20 \$3,044,936	100% Operating Exp.	\$1,616,015 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 2019-2020

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 FY2020	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	\$309,339	Both Parties	City of Aztec	Both Parties
City of Aztec City of Bloomfield City of Farmington Town of Kirtland	City of Farmington	Creates the Metropolitan Planning Organization	09/20/12 Automatic Renewal	Unknown	20% of Local Funds	\$17,643	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10 Automatic Renewal	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07 thru 06/30/20	FY19-20 \$15,845,367	100% of Operating Cost	\$15,845,367 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 06/30/20	FY19-20 \$15,845,367	100% of Operating Cost	\$15,845,367 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 06/30/20	FY19-20 \$15,845,367	100% of Operating Cost	\$15,845,367 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 2019-2020**

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 FY2020	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 - \$118,119 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$83,119	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	\$575,050	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	06/30/19 thru 06/10/20	\$38,702 COF \$33,410 SJC	CJTA-Salary COF-benefits 100% - reimb by City of Farmington / SJC	\$38,702 COF \$33,410 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 \$40,770	One-half annual salary and benefits	\$20,385	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	07/01/19 thru 06/30/20 Will Receive new MOU for FY21	\$148,042.12	None.	None	Both Parties	San Juan County	Both Parties

FDS Line Item	Description	Housing Choice Vouchers 14.871	HCV CARES Act 14.HCC	TOTAL
111	Cash - Unrestricted	\$116,608	\$0	\$116,608
112	Cash - Restricted - Modernization and Development			
113-010	HAP Funds	\$17,771	\$0	\$17,771
113-020	FSS Escrow Deposits			
113-030	All Other Funds	\$0	\$39,475	\$39,475
113	Cash - Other Restricted	\$17,771	\$39,475	\$57,246
113	Cash - Other Restricted			
114	Cash - Tenant Security Deposits			
115-010	HAP Funds			
115-020	FSS Escrow Deposits			
115-030	All Other Funds			
115	Cash - Restricted for Payment of Current Liabilities	\$0	\$0	\$0
115	Cash - Restricted for Payment of Current Liabilities			
100	Total Cash	\$134,379	\$39,475	\$173,854
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	\$39,510	\$0	\$39,510
128.1	Allowance for Doubtful Accounts - Fraud	\$0	\$0	\$0
129	Accrued Interest Receivable			
120	Total Receivables, Net of Allowances for Doubtful Accounts	\$39,510	\$0	\$39,510
131	Investments - Unrestricted			
132-010	HAP Funds			
132-020	FSS Escrow Deposits			
132-030	All Other Funds			
132	Investments - Restricted	\$0	\$0	\$0
132	Investments - Restricted			
135-010	HAP Funds			
135-020	FSS Escrow Deposits			
135-030	All Other Funds			
135	Investments - Restricted for Payment of Current Liability	\$0	\$0	\$0
135	Investments - Restricted for Payment of Current Liability			
142	Prepaid Expenses and Other Assets	\$51	\$0	\$51
143	Inventories			
143.1	Allowance for Obsolete Inventories			
144	Inter Program Due From			
145	Assets Held for Sale			
150	Total Current Assets	\$173,940	\$39,475	\$213,415
161	Land			
162	Buildings			
163	Furniture, Equipment & Machinery - Dwellings			
164	Furniture, Equipment & Machinery - Administration	\$19,150	\$0	\$19,150
165	Leasehold Improvements			
166	Accumulated Depreciation	-\$19,150	\$0	-\$19,150
167	Construction in Progress			
168	Infrastructure			
160	Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0

FDS Line Item	Description	Housing Choice Vouchers 14.871	HCV CARES Act 14.HCC	TOTAL
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	\$0	\$0
190	Total Assets	\$173,940	\$39,475	\$213,415
200	Deferred Outflow of Resources			
290	Total Assets and Deferred Outflow of Resources	\$173,940	\$39,475	\$213,415
311	Bank Overdraft			
312	Accounts Payable <= 90 Days	\$1,077	\$0	\$1,077
313	Accounts Payable >90 Days Past Due			
321	Accrued Wage/Payroll Taxes Payable	\$7,546	\$2,792	\$10,338
322	Accrued Compensated Absences - Current Portion	\$7,963	\$0	\$7,963
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	\$0	\$36,683	\$36,683
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	\$16,586	\$39,475	\$56,061
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	\$3,976	\$0	\$3,976
355	Loan Liability - Non Current			
356	FASB 5 Liabilities			
357-010	Pension Liability			
357-020	OPEB Liability			
357	Accrued Pension and OPEB Liabilities	\$0	\$0	\$0
350	Total Non-Current Liabilities	\$3,976	\$0	\$3,976
300	Total Liabilities	\$20,562	\$39,475	\$60,037
400	Deferred Inflow of Resources	\$39,510	\$0	\$39,510
508.4	Net Investment in Capital Assets			
511.4	Restricted Net Position	\$16,808	\$0	\$16,808
512.4	Unrestricted Net Position	\$97,060	\$0	\$97,060
513	Total Equity - Net Position	\$113,868	\$0	\$113,868
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	\$173,940	\$39,475	\$213,415

FDS Line Item	Description	Housing Choice	HCV CARES	TOTAL
		Vouchers 14.871	Act 14.HCC	
70300	Net Tenant Rental Revenue			
70400	Tenant Revenue - Other	\$2,544	\$0	\$2,544
70500	Total Tenant Revenue	\$2,544	\$0	\$2,544
70600-010	Housing Assistance Payments	\$1,121,522	\$0	\$1,121,522
70600-020	Ongoing Administrative Fees Earned	\$186,348	\$0	\$186,348
70600-030	Hard to House Fee Revenue	\$0	\$0	\$0
70600-031	FSS Coordinator Grant	\$0	\$0	\$0
70600-040	Actual Independent Public Accountant Audit Costs	\$0	\$0	\$0
70600-050	Total Preliminary Fees Earned	\$0	\$0	\$0
70600-060	All Other Fees	\$0	\$2,993	\$2,993
70600-070	Admin Fee Calculation Description			
70600	HUD PHA Operating Grants	\$1,307,870	\$2,993	\$1,310,863
70610	Capital Grants			
70710	Management Fee			
70720	Asset Management Fee			
70730	Book Keeping Fee			
70740	Front Line Service Fee			
70750	Other Fees			
70700	Total Fee Revenue	\$0	\$0	\$0
70800	Other Government Grants			
71100-010	Housing Assistance Payment	\$0	\$0	\$0
71100-020	Administrative Fee	\$33	\$0	\$33
71100	Investment Income - Unrestricted	\$33	\$0	\$33
71200	Mortgage Interest Income			
71300	Proceeds from Disposition of Assets Held for Sale			
71310	Cost of Sale of Assets			
71400-010	Housing Assistance Payment	\$1,184	\$0	\$1,184
71400-020	Administrative Fee	\$1,185	\$0	\$1,185
71400	Fraud Recovery	\$2,369	\$0	\$2,369
71500	Other Revenue	\$1,000	\$0	\$1,000
71600	Gain or Loss on Sale of Capital Assets			
72000-010	Housing Assistance Payment	\$0	\$0	\$0
72000-020	Administrative Fee	\$0	\$0	\$0
72000	Investment Income - Restricted	\$0	\$0	\$0
70000	Total Revenue	\$1,313,816	\$2,993	\$1,316,809
91100	Administrative Salaries	\$115,553	\$2,792	\$118,345
91200	Auditing Fees	\$0	\$0	\$0
91300-010	To PHA Administered Program (i.e., COCC)	\$0	\$0	\$0
91300-020	To a Third Party/Outside Entity	\$0	\$0	\$0
91300	Management Fee	\$0	\$0	\$0
91310	Book-keeping Fee			
91400	Advertising and Marketing			
91500	Employee Benefit contributions - Administrative	\$40,448	\$0	\$40,448
91600	Office Expenses	\$19,598	\$0	\$19,598
91700	Legal Expense			
91800	Travel			
91810	Allocated Overhead			
91900	Other			
91000	Total Operating - Administrative	\$175,599	\$2,792	\$178,391

FDS Line Item	Description	Housing Choice Vouchers 14.871	HCV CARES Act 14.HCC	TOTAL
92000	Asset Management Fee			
92100	Tenant Services - Salaries			
92200	Relocation Costs			
92300	Employee Benefit Contributions - Tenant Services			
92400	Tenant Services - Other	\$0	\$201	\$201
92500	Total Tenant Services	\$0	\$201	\$201
93100	Water			
93200	Electricity			
93300	Gas			
93400	Fuel			
93500	Labor			
93600	Sewer			
93700	Employee Benefit Contributions - Utilities			
93800	Other Utilities Expense			
93000	Total Utilities	\$0	\$0	\$0
94100	Ordinary Maintenance and Operations - Labor			
94200	Ordinary Maintenance and Operations - Materials and Other			
94300	Ordinary Maintenance and Operations Contracts			
94500	Employee Benefit Contributions - Ordinary Maintenance			
94000	Total Maintenance	\$0	\$0	\$0
95100	Protective Services - Labor			
95200	Protective Services - Other Contract Costs			
95300	Protective Services - Other			
95500	Employee Benefit Contributions - Protective Services			
95000	Total Protective Services	\$0	\$0	\$0
96110	Property Insurance			
96120	Liability Insurance			
96130	Workmen's Compensation			
96140	All Other Insurance			
96100	Total insurance Premiums	\$0	\$0	\$0
96200	Other General Expenses			
96210	Compensated Absences	\$15,483	\$0	\$15,483
96300	Payments in Lieu of Taxes			
96400	Bad debt - Tenant Rents			
96500	Bad debt - Mortgages			
96600	Bad debt - Other			
96800	Severance Expense			
96000	Total Other General Expenses	\$15,483	\$0	\$15,483
96710	Interest of Mortgage (or Bonds) Payable			
96720	Interest on Notes Payable (Short and Long Term)			
96730	Amortization of Bond Issue Costs			
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900	Total Operating Expenses	\$191,082	\$2,993	\$194,075
97000	Excess of Operating Revenue over Operating Expenses	\$1,122,734	\$0	\$1,122,734

FDS Line Item	Description	Housing Choice	HCV CARES	TOTAL
		Vouchers 14.871	Act 14.HCC	
97100	Extraordinary Maintenance			
97200	Casualty Losses - Non-capitalized			
97300-010	Mainstream 1	\$0	\$0	\$0
97300-020	Home-Ownership	\$0	\$0	\$0
97300-025	Litigation	\$0	\$0	\$0
97300-030	Hope VI - Section 8	\$0	\$0	\$0
97300-040	Tenant Protection	\$0	\$0	\$0
97300-041	Portability-Out	\$0	\$0	\$0
97300-045	FSS Escrow Deposits	\$0	\$0	\$0
97300-049	All Other "Special" Vouchers (i.e., FUP, NED, etc.)	\$0	\$0	\$0
97300-050	All Other	\$1,133,999	\$0	\$1,133,999
97300	Housing Assistance Payments	\$1,133,999	\$0	\$1,133,999
97350	HAP Portability-In	\$866	\$0	\$866
97400	Depreciation Expense			
97500	Fraud Losses			
97600	Capital Outlays - Governmental Funds			
97700	Debt Principal Payment - Governmental Funds			
97800	Dwelling Units Rent Expense			
90000	Total Expenses	\$1,325,947	\$2,993	\$1,328,940
10010	Operating Transfer In			
10020	Operating transfer Out			
10030	Operating Transfers from/to Primary Government			
10040	Operating Transfers from/to Component Unit			
10050	Proceeds from Notes, Loans and Bonds			
10060	Proceeds from Property Sales			
10070	Extraordinary Items, Net Gain/Loss			
10080	Special Items (Net Gain/Loss)			
10091	Inter Project Excess Cash Transfer In			
10092	Inter Project Excess Cash Transfer Out			
10093	Transfers between Program and Project - In			
10094	Transfers between Project and Program - Out			
10100	Total Other financing Sources (Uses)	\$0	\$0	\$0
10000	Excess (Deficiency) of Total Revenue Over (Under) Total	-\$12,131	\$0	-\$12,131
11020	Required Annual Debt Principal Payments	\$0	\$0	\$0
11030	Beginning Equity	\$125,999	\$0	\$125,999
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	\$0	\$0
11050	Changes in Compensated Absence Balance			
11060	Changes in Contingent Liability Balance			
11070	Changes in Unrecognized Pension Transition Liability			
11080	Changes in Special Term/Severance Benefits Liability			
11090	Changes in Allowance for Doubtful Accounts - Dwelling Rents			
11100	Changes in Allowance for Doubtful Accounts - Other			

FDS Line Item	Description	Housing Choice	HCV CARES	TOTAL
		Vouchers 14.871	Act 14.HCC	
11170-001	Administrative Fee Equity - Beginning Balance	\$100,442	\$0	\$100,442
11170-010	Administrative Fee Revenue	\$186,348	\$0	\$186,348
11170-020	Hard to House Fee Revenue	\$0	\$0	\$0
11170-021	FSS Coordinator Grant	\$0	\$0	\$0
11170-030	Audit Costs	\$0	\$0	\$0
11170-040	Investment Income	\$33	\$0	\$33
11170-045	Fraud Recovery Revenue	\$1,185	\$0	\$1,185
11170-050	Other Revenue	\$1,000	\$2,993	\$3,993
11170-051	Comment for Other Revenue	Port-In \$852 HAP \$148 ADM	N/A	Port-In \$852 HAP \$148 ADM
11170-060	Total Admin Fee Revenues	\$188,566	\$2,993	\$191,559
11170-080	Total Operating Expenses	\$191,082	\$2,993	\$194,075
11170-090	Depreciation	\$0	\$0	\$0
11170-095	Housing Assistance Payment Portability In	\$866	\$0	\$866
11170-100	Other Expenses	\$0	\$0	\$0
11170-101	Comment for Other Expense			
11170-110	Total Expenses	\$191,948	\$2,993	\$194,941
11170-002	Net Administrative Fee	-\$3,382	\$0	-\$3,382
11170-003	Administrative Fee Equity- Ending Balance	\$97,060	\$0	\$97,060
11170-005	Pre-2004 Administrative Reserves	\$3,403	\$0	\$3,403
11170-006	Post-2003 Administrative Reserves	\$93,657	\$0	\$93,657
11170	Administrative Fee Equity- Ending Balance	\$97,060	\$0	\$97,060
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$25,557	\$0	\$25,557
11180-010	Housing Assistance Payment Revenues	\$1,121,522	\$0	\$1,121,522
11180-015	Fraud Recovery Revenue	\$1,184	\$0	\$1,184
11180-020	Other Revenue	\$2,544	\$0	\$2,544
11180-021	Comments for Other Revenue	LANDLORD REFUNDS	N/A	LANDLORD REFUNDS
11180-025	Investment Income	\$0	\$0	\$0
11180-030	Total Housing Assistance Payments Revenues	\$1,125,250	\$0	\$1,125,250
11180-080	Housing Assistance Payments	\$1,133,999	\$0	\$1,133,999
11180-090	Other Expenses	\$0	\$0	\$0
11180-091	Comments for Other Expenses			
11180-100	Total Housing Assistance Payments Expenses	\$1,133,999	\$0	\$1,133,999
11180-002	Net Housing Assistance Payments	-\$8,749	\$0	-\$8,749
11180-003	Housing Assistance Payments Equity - Ending	\$16,808	\$0	\$16,808
11180	Housing Assistance Payments Equity	\$16,808	\$0	\$16,808
11190-210	Total ACC Units	4,464	0	4,464
11190-220	Unfunded Units			
11190-230	Other Adjustments			
11190	Unit Months Available	4,464	0	4,464
11210	Number of Unit Months Leased	3,052	0	3,052
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			

Shiprock Pinnacle



photo by W. Dean Howard Photography



**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

<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 #EMW-2019-SS-00083-S01 SAN JUAN COUNTY	97.067	\$ 24,611
Office of Emergency Management/ Grant #EMW-2018-SS-00056-S01 SAN JUAN COUNTY	97.067	239,649
Total Homeland Security		<u>264,260</u>
Pre-Disaster Mitigation Cluster		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #EMT-2018-PC-00006 SAN JUAN COUNTY	97.047	41,632
Total Pre-Disaster Mitigation Cluster		<u>41,632</u>
Child Nutrition Cluster		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	23,767
National School Lunch Program (NSLP)	10.555	37,810
Total Child Nutrition Cluster		<u>61,577</u>
Child Nutrition		
Pass through State of New Mexico		
U.S. Department of Agriculture		
After School Snack Program (ASSP)	10.558	10,155
Total Child Nutrition		<u>10,155</u>
Cooperative Forestry Assistance		
Pass through State of New Mexico		
U.S. Department of Agriculture		
Volunteer Fire Assistance Program/ Grant 19-521-1410-0182	10.664	20,000
Volunteer Fire Assistance Program/ Grant 19-521-1410-0179	10.664	10,000
Volunteer Fire Assistance Program/ Grant 19-521-1410-0183	10.664	10,000
Volunteer Fire Assistance Program/ Grant 19-521-1410-0181	10.664	10,000
Total Cooperative Forestry Assistance		<u>50,000</u>
Highway Planning & Construction Cluster		
Pass through State of New Mexico		
U.S. Department of Transportation		
River Trails Project-Glade Run	20.219	124,227
Total Highway Planning & Construction Cluster		<u>124,227</u>
U. S. Department of Housing and Urban Development		
Youth Homelessness Demonstration Program/ NM0138Y6B011700	14.276	16,581
Housing Choice Vouchers	14.871	1,326,844
Supplemental HCV Administrative Fees (CARES Act Funding)	14.871	2,993
Total U. S. Department of Housing and Urban Development		<u>1,346,418</u>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Transportation		
Pass through State of New Mexico		
Operation ENDWI/ Grant #20-AL-64-086	20.608	14,279
Operation ENDWI/ Grant #19-AL-64-086	20.608	<u>16,651</u>
Total U. S. Department of Transportation		<u>30,930</u>
U. S. Department of Interior		
Bureau of Land Management/ Grant #140L2218C0002	15.225	<u>60,000</u>
Total U. S. Department of Interior		<u>60,000</u>
U. S. Department of Justice		
Edward Byrne Memorial Justice Assistance Grant 2019-DJ-BX-0148	16.738	39,466
Edward Byrne Memorial Justice Assistance Grant 2018-DJ-BX-0284	16.738	<u>339</u>
Total U. S. Department of Justice		<u>39,805</u>
Federal Emergency Management Agency		
Pass through State of New Mexico		
EMPG Grant/Grant #EMT-2019-EP-00006-S01 SAN JUAN COUNTY	97.042	<u>92,988</u>
Total Federal Emergency Management Agency		<u>92,988</u>
Total Expenditures of Federal Awards		<u><u>\$ 2,121,992</u></u>

SAN JUAN COUNTY, NEW MEXICO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020. 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.

**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. Colón, 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, 2020, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated October 30, 2020.

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) as a basis for designing 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 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. However, material weaknesses may exist that have not been identified.

OFFICE LOCATIONS

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

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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
October 30, 2020

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. Colón, 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, 2020. 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 County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

OFFICE LOCATIONS

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

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, 2020.

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
October 30, 2020

**STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2020**

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?	No
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, 2020**

B. FINANCIAL STATEMENT FINDINGS

No matters were reported.

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, 2020**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
2019-001 Prior Period Adjustment	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2020**

An exit conference was held on November 10, 2020 and attended by the following:

San Juan County:

Jim Crowley, Chairman Pro-tm
John Beckstead, Commissioner
Mike Stark, County Manager
Jim Cox, Deputy County Manager
Kim Martin, Chief Financial Officer
Travis Sisco, Deputy Chief Financial Officer
Carol Taulbee, Chief Deputy Treasurer
Faye Anderson, Executive Housing Director

Communications Authority:

Doug Echols, Legal Representative

San Juan Water Commission:

Aaron Chavez, Executive Director

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

Chris Garner, Partner