

**SAN JUAN COUNTY  
NEW MEXICO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**



**Animas River, San Juan County**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2014**

**SAN JUAN COUNTY  
NEW MEXICO  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
JUNE 30, 2014**

*Prepared by:  
San Juan County Finance Department*

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**Animas River**

**Jack Fortner**  
Chairman

**Keith Johns**  
Chairman Pro Tem

**Scott Eckstein**  
Member

**Margaret McDaniel**  
Member

**GloJean Todacheene**  
Member



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

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October 31, 2014

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

New Mexico state law, Section 12-6-3, NMSA 1978, mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by November 15<sup>th</sup> each year for the fiscal year ending June 30<sup>th</sup>. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2014.

This report consists of management's representations concerning the finances of San Juan County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of San Juan County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of San Juan County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, San Juan County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

San Juan County's financial statements have been audited by Axiom Certified Public Accountants and Business Advisors LLC, as approved by the State Auditor. The goal of the independent audit was to provide reasonable assurance that the financial statements of San Juan County for the fiscal year ended June 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amount and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified (or clean) opinion that San Juan County's financial statements for the fiscal

year ended June 30, 2014 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of San Juan County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available within the "Other Supplementary Information" section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. San Juan County's MD&A can be found immediately following the independent auditor's report.

### ***Profile of San Juan County***

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,535 square miles and a 2013 estimated population according to the U.S. Census Bureau of 126,503. The population has grown 2.7% since the 2004 population which was 123,179. The land ownership is distributed as follows: Private ownership 6.5%, Federal Government 25.0%, Navajo and Ute Mountain Reservations 65.0%, and State Government 3.5%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2014 was 6.3750%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, Manager (County Executive Officer) form of government. Policy making and legislative authority are vested in the County Commission consisting of the Commission Chairman and four other Commission members serving five districts. The County Commission is responsible for, among other things, passing ordinances, adopting the annual budget, appointing committees, serving as the Board of Finance and the Indigent Hospital Board, and hiring the County Executive Officer. The County Executive Officer is responsible for carrying out the policies and ordinances of the County Commission and overseeing the day-to-day operations of the County coordinating with the Commission, Department Administrators as well as the other County Elected Officials (Sheriff, Clerk, Assessor, Treasurer, and

Probate Judge). All County Elected Officials are elected on a staggering basis to serve four year terms.

San Juan County offers a full range of services, including fire protection through 24 volunteer fire stations, 267 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI/Meth facility, building permits, addressing, subdivisions, and Section 8 housing program.

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

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

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

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. San Juan County's gross receipts taxes were impacted by the national economic downturn. As the economy continues to struggle, San Juan County experienced a decrease in gross receipts tax of 4.21% from FY12 to FY13. Revenues for FY14 declined by 1.29% when compared to FY13; however, the revenue came in better than the 3% decline that was projected. FY14 revenues also included four months of receipts from a new General Fund 1/16<sup>th</sup> gross receipts tax that went into effect January 1, 2014. The FY15 budgeted gross receipts tax revenue includes a full year of revenue from the 1/16<sup>th</sup> increment implemented in the previous fiscal year. It also includes restructuring the gross receipts taxes by eliminating the 1/8<sup>th</sup> Local Hospital GRT and implementing the first 1/8<sup>th</sup> Hold Harmless GRT increment, both effective January 1, 2015. San Juan County continues to conservatively budget gross receipts tax revenue for FY15 with an overall projected 1.9% decline over FY14 actual receipts.

San Juan County experienced some growth as evidenced by national chains moving into the area. Texas Roadhouse and Blue Diamond Auto Spa opened in June 2014, and Buffalo Wild Wings opened in July 2014. There are also plans that Freddy's Burgers will open a restaurant near Wal-Mart on the east side of town and two additional hotels will be built near Browning Parkway in Farmington. Praxair, one of the largest industrial gases companies worldwide, is planning an estimated \$67 million expansion in San Juan County. Praxair completed a \$15 million expansion of the plant earlier this year. Gov. Susana Martinez announced during a ribbon cutting at the building in late February that the expansion will create more than 200 jobs. The County Commission approved Resolution #14-15-17 on October 21, 2014 declaring the intent to issue Industrial Revenue Bonds for the expansion project. Raytheon Dine Facility will also be expanding by adding a 28,000 square foot warehouse. Raytheon is a defense contractor and assembles missile and munitions parts at its facility near Farmington.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 6.5% as of June, 2014 which is down from 6.6% in May and 6.7% a year earlier. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA reported a decline of 1,000 jobs or 2% in its total nonfarm employment level. Goods-producing industries continued on a downward trend, with a loss of 1,000 jobs, or 8.8%. Private service-providing industries gained 200 jobs, representing an increase of 0.7%. Public sector employment was down 200 jobs. Federal and local government each posted losses of 100 jobs." San Juan County's unemployment rate is the same as the State of New Mexico rate of 6.5% and is slightly higher than the national unemployment rate of 6.1% as of June 30, 2014.

Energy production is the cornerstone of San Juan County's economy. Measuring 7,500 square miles, the San Juan Basin is one of North America's largest natural gas fields. The County is home to installations by Conoco Phillips, Chevron, BP America, Enterprise Products, El Paso Natural Gas, Dugan Productions, Williams Field Service, XTO Energy, Western Energy, and Val Verde Gas. Local oil and gas extraction companies continue to explore the San Juan Basin's Mancos Shale deposits. Once thought unreachable, now due to new technologies, including horizontal drilling and hydraulic fracturing, these shale deposits are now within reach. Three companies have announced plans to invest more than \$600 million exploring the San Juan Basin this year. LOGOS Resources announced plans to spend \$100 million. WPX Energy announced plans to spend \$160 million, and Encana Corporation expects to invest between \$300 and \$350 million, three times the amount they spent last year.

In August 2012, BP America Production Company announced a \$4 million donation to San Juan College's School of Energy. BP's donation is in response to the growing workforce development needs in the San Juan Basin's energy industry. The donation will be used, along with \$2 million pledged by San Juan College's governing board, for the construction of a new 53,000 square foot building on the Farmington campus as well as state of the art training and curriculum in the energy industry. Other donors for the \$15 million School of Energy construction project include, Merrion Oil & Gas, State of New Mexico, Westmeath Foundation, Tom Dugan Family, ConocoPhillips, Arizona Public Service, XTO, DJ Simmons/Twin Stars, and Williams Field Service. Ground breaking

for the new facility began on October 17, 2013 and is scheduled to be completed May 2015.

San Juan County's oil & gas revenue is showing signs of improving. The County's oil & gas revenues increased throughout FY14. Actual revenues for FY14 were \$7,575,607 of which \$6,529,513 is from production. This represents a 29.08% increase over FY13 production revenue. San Juan County is projecting an increase of 4.33% or \$7,903,266 total oil & gas production and equipment revenue for FY15.

The Navajo Nation opened the Northern Edge Navajo Casino in January, 2012. The casino is located in Upper Fruitland, on the Navajo Reservation, just barely over the reservation border outside the southwest corner of Farmington. The gaming facility employs approximately 375 full-time employees. The casino will hopefully have a positive impact on off-reservation surrounding communities within San Juan County. However, the County currently has a lease agreement with SunRay Gaming located near McGee Park. According to the lease, San Juan County government receives \$2 million per year or 15% of the net gaming revenue whichever is greater. According to SunRay representatives, the new Navajo Casino is having a negative impact on their revenues. In FY13, the County received the required \$2 million in revenue and no excess due to the declining net gaming revenue. San Juan County received the required \$2 million in revenue with no percentage of net gaming revenue for FY14 and will budget only the required payment for FY15.

San Juan County's economy is diversified by the recreational and farming sectors. San Juan County is home to many tourist attractions including Chaco Canyon, Navajo Lake State Park, Salmon Ruins, and the Aztec Ruins. Farmington is home of the Pinon Hills Golf Course, a four star golf course voted the best golf value in the Nation. Farmington also hosts the Connie Mack World Series in August each year.

In March, 2010, San Juan County acquired the Riverview Golf Course from Central Consolidated School District #22. Riverview Golf Course encompasses 226.36 acres located in Kirtland, NM. Riverview covers 18-holes and is a par 72 course. The value of the Riverview Golf Course was estimated at \$2.9 million and is considered a donation at no cost to San Juan County. San Juan County will own and operate the facility into the future for the betterment of all citizens and visitors of the County.

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

The County Commission also annually approves the five year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The District Court Expansion and Renovation is complete. The expansion and renovation used bond proceeds from the GRT Revenue Bonds, Series 2008. This project involved construction of a 25,000 square foot expansion and renovation of an existing 19,000 square foot building in Aztec. The District Court complex houses four courtrooms. Total project costs were \$8,736,370. The primary funding source was the GRT Revenue Bonds (8,649,097). The District Attorney's office was also completed in FY14. The new

facility is approximately 25,000 square feet and is located in Farmington. The primary funding source was the GRT Revenue Bonds, Series 2008 (\$6,474,367). Total project costs were \$6,522,903. The Sheriff's office expanded their facility by approximately 15,000 square feet. This expansion houses the evidence room, consolidated detective's area and crime lab. The primary funding source was the GRT Revenue Bond, Series 2008 (\$5,298,670) and state funding (\$198,000). Total cost of the expansion was \$5,496,759. San Juan County is currently working on the Pinon Hills road construction project that will connect the fastest growing area of the unincorporated area of San Juan County, Crouch Mesa, with the fastest growing area in the City of Farmington, east Farmington. San Juan County will be responsible for connecting Southside River Road to CR390. San Juan County will be the fiscal agent for our respective part of the project. Project costs to date are \$759,153. The funding sources will be through revenue bonds and federal funding. All of these expansion projects demonstrate the continued growth in San Juan County.

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

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

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

Junkyard/Auto Recycler Businesses. Ordinance #72 was approved in February, 2011 with amendments for fencing and licensing. Additional information regarding the land use management plan can be viewed at [www.sanjuancountyplanning.com](http://www.sanjuancountyplanning.com).

The San Juan County Commission voted on September 4, 2012 to amend the County's Growth Management Plan. The amendment shows that the County will consider zoning rules for businesses and residences in unincorporated areas. The amendment contains a proposed land-use district map, designating certain unincorporated areas for residential use and other areas for commercial or industrial use. County officials have acknowledged that zoning laws may be needed in the future as the population living on a limited amount of private land in the community continues to grow.

*Cash Management Policies:* The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund's budgeted expenditures and a 1/12<sup>th</sup> (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund's) cash reserve at June 30, 2014 was \$13,310,686 or 44.13% of the General Fund (sub-fund's) final budget, far exceeding the required 3/12ths reserve requirement. The Road Fund's ending cash balance at June 30, 2014 was \$599,882 or 8.34% of the Road Fund's final expenditure budget, also exceeding the 1/12<sup>th</sup> reserve requirement. The County's overall General Fund unrestricted fund balance of \$15,587,484 at the end of the fiscal year is 28.45% 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, 2013. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. This is the eighth 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 FY14 Final Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents. This is the sixth year that the County has received this GFOA budget award.

San Juan County has received an Audit Accountability Award from New Mexico Association of Counties. This award is given in recognition of a large, mid-size and small county who have shown the most improvement in their audits, submitted their



audits in a timely manner, and have sustained excellence with the highest audit opinions for the past three years. Only two other counties in the state earned this honor in 2014.

San Juan County received a Certificate of Award from the National Association of Counties for participating in the 2013 National County Government Month Award Program and raising public awareness about the role and responsibility of county government. More than 100 counties in 26 states participated in the program to educate the public about the important role county government plays in their communities. Since 2006, San Juan County has won a total of ten NACO Significant Achievement Awards for various programs.

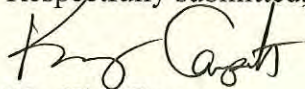
The San Juan County Fire Department received a Voice of the People Award for Transformation in Fire Services from the International City/County Management Association (ICMA). San Juan County Fire is one of eight jurisdictions receiving this award nationwide for transformations that have this level of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

The San Juan County Detention Center recently became the first class "A" county in the State of New Mexico to receive Detention Center Accreditation from the New Mexico Association of Counties. In order to receive accreditation, the Detention Center had to pass an onsite inspection which evaluated 208 standards ranging from administration, physical plant, safety and security controls, medical and mental healthcare services, and inmate programs.

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the Section Eight Management Assessment Program (SEMAP) Assessment for ten consecutive years. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income.

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

Respectfully submitted,



Mr. Kim Carpenter  
County Executive Officer



Marcella Brashear, CPA  
Chief Financial Officer



Government Finance Officers Association

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

Presented to

**San Juan County  
New Mexico**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

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, 2014

County Commission Elected Officials

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

Elected Officials

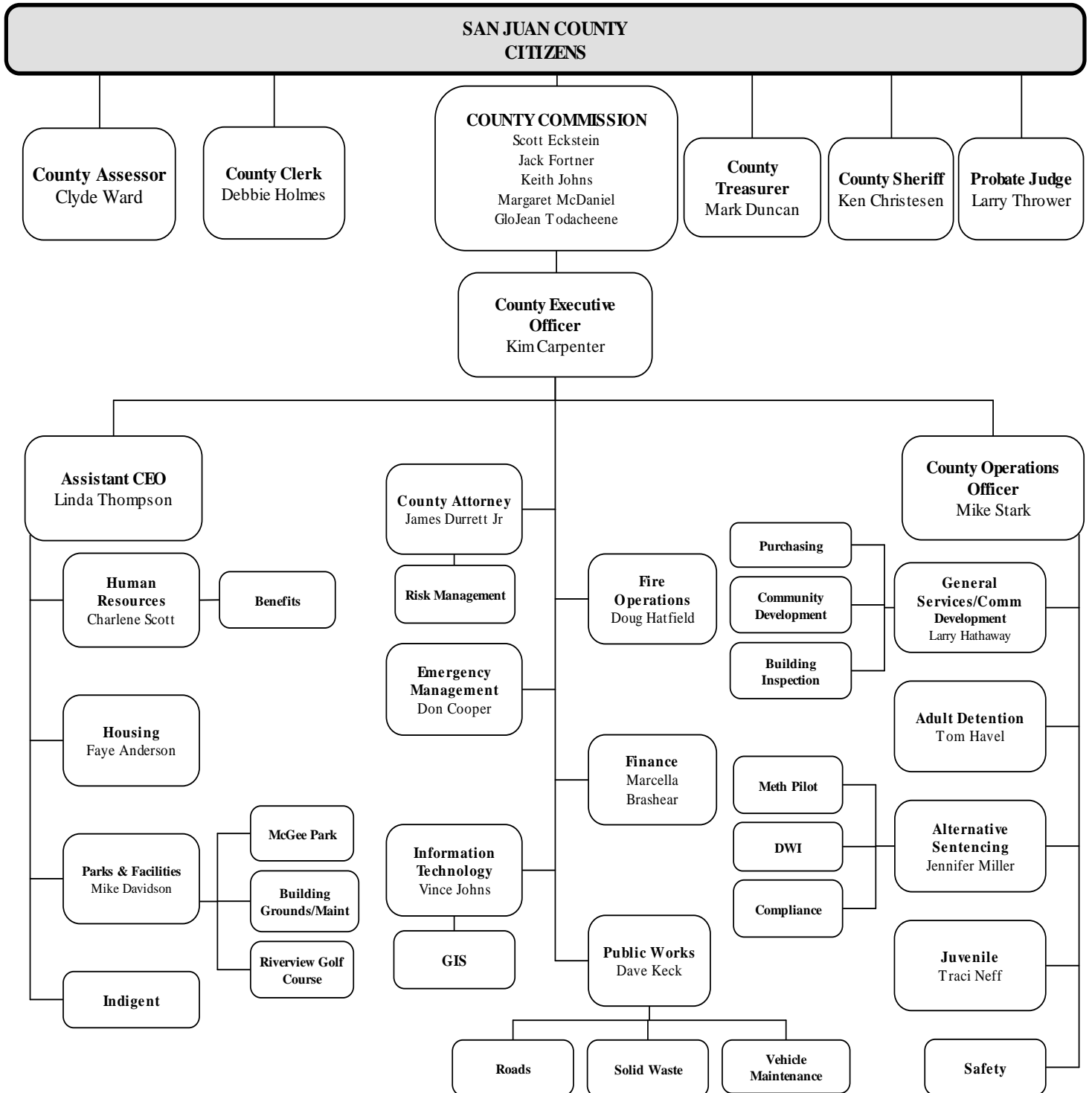
County Assessor	Clyde Ward
County Clerk	Debbie Holmes
County Treasurer	Mark Duncan
Probate Judge	Larry Thrower
Sheriff	Ken Christesen

County Executive Office

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

Department Administrators

Adult Detention Administrator	Tom Havel
Alternative Sentencing Administrator	Jennifer Miller
Chief Financial Officer	Marcella Brashear, CPA
Chief Human Resources Officer	Charlene Scott
Chief Information Technology Officer	Vince Johns
County Attorney	Jim Durrett
Emergency Manager	Don Cooper
Executive Housing Director	Faye Anderson
Fire Chief	Doug Hatfield
General Services/Community Development Administrator	Larry Hathaway
Juvenile Services Administrator	Traci Neff
Parks & Facilities Administrator	Michael Davidson
Public Works Administrator	Dave Keck



## INDEPENDENT AUDITOR'S REPORT

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

### Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of San Juan County, New Mexico ("County") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds, and the budgetary comparisons for all of the nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2014, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2014, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County as of June 30, 2014, and the respective changes in financial position thereof and the respective budgetary comparisons for all of the nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion on pages 16 and 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the County's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, introductory and statistical sections, and the other schedules as required by Section 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 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 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 them.

*Change in Accounting Principle*

As discussed in Note 16 to the financial statements, in 2014 the County adopted new accounting guidance, *GASB Statement No. 65, Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Albuquerque, New Mexico  
October 31, 2014



**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

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, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-8 of this report.

**Financial Highlights**

- The assets of San Juan County exceeded its liabilities at the close of the most recent fiscal year by \$246,109,974 (*net position*). Of this amount \$24,500,265 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net position increased by \$6,240,603 from the prior year.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$74,675,474, increasing \$7,341,323 from the prior year. Approximately 36.43% of this total fund balance amount, \$27,204,447, is available for spending at the government's discretion (*unrestricted fund balance*).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$15,587,484, or 29.30% of total general fund expenditures.

**Overview of the Financial Statements**

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

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

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

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

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

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

The government-wide financial statements can be found on pages 32 and 33 of this report.

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

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

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

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

San Juan County maintains 33 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Corrections, and the GRT-Communications/EMS fund, all of which are considered to be major funds. Governmental fund balances are classified as *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the other 29 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 34 and 36 of this report.

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

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

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

The basic fiduciary fund financial statements can be found on page 41 of this report.

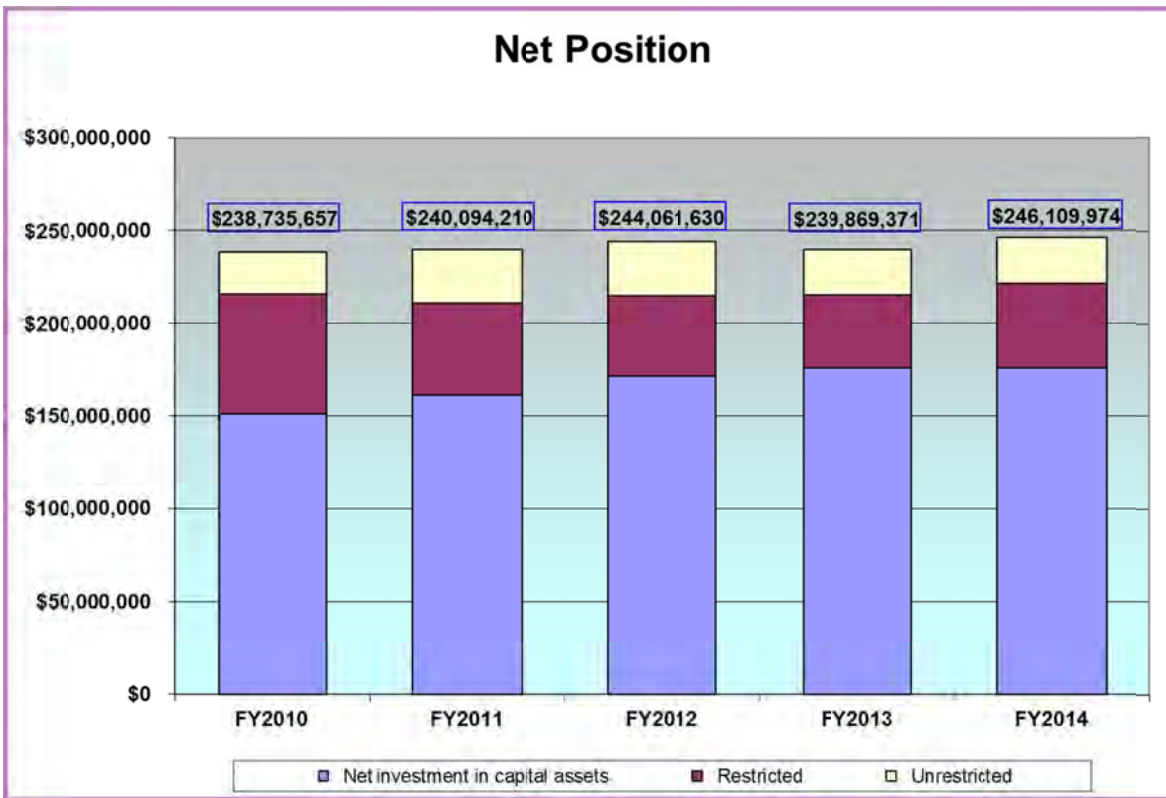
**SAN JUAN COUNTY, NEW MEXICO  
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*Notes to the financial statements.* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-73 of this report.

*Other Information.* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that further support the information in the financials statements.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of San Juan County, assets exceeded liabilities by \$246,109,974 at the close of the most current fiscal year. Below is a chart indicating the net position growth over the last five fiscal years.



In FY14, 71% of San Juan County’s net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although San Juan County’s investment in its capital assets is reported net of

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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 2014	FY 2013
Current and other assets	\$ 80,447,493	\$ 72,588,242
Capital assets	218,080,764	220,655,095
Total assets	<u>\$ 298,528,257</u>	<u>\$ 293,243,337</u>
Deferred outflow - charge on refunding	\$ 496,162	\$ -
Long-term liabilities outstanding	\$ 47,797,781	\$ 49,604,676
Other liabilities	5,086,125	3,769,290
Total liabilities	<u>\$ 52,883,906</u>	<u>\$ 53,373,966</u>
Deferred inflow - unavailable revenue	\$ 30,539	\$ -
Net Position		
Net Investment in capital assets	\$ 175,548,986	\$ 175,555,180
Restricted	46,060,723	39,698,702
Unrestricted	24,500,265	24,615,489
Total net position	<u><u>\$ 246,109,974</u></u>	<u><u>\$ 239,869,371</u></u>

An additional portion of San Juan County's net position, \$46,060,723, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of *unrestricted net position*, \$24,500,265 may be used to meet the government's ongoing obligations to citizens and creditors.

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

Net position increased by \$6,240,603 a 2.60% increase from the prior fiscal year.

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*Governmental activities.* The following table provides a summary of the County's operations for the year ended June 30, 2014.

San Juan County's Changes in Net Position

	Governmental Activities	
	FY 2014	FY 2013
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 13,778,797	\$ 14,305,642
Operating grants & Contributions	12,542,884	17,007,211
Capital grants & Contributions	4,683,445	3,455,946
General Revenues		
Property taxes	23,393,993	23,076,380
Gross Receipts taxes	35,174,676	35,368,570
Gas/Motor Veh. Taxes	2,014,338	1,978,015
Oil & Gas taxes	7,575,607	6,689,965
Payment in Lieu of taxes	2,208,656	2,062,957
Other taxes	1,780,304	1,557,372
Investment earnings	477,977	47,442
Sale of capital assets	-	-
Other	2,468,110	937,915
Total revenues	<u>106,098,787</u>	<u>106,487,415</u>
<u>Expenses</u>		
General government	12,299,000	21,473,156
Public safety	46,700,182	45,636,411
Public works	7,570,696	8,384,588
Health and welfare	20,463,300	23,115,610
Culture and recreation	5,596,955	5,492,795
Environmental	4,722,692	4,619,678
Interest on long-term debt	2,505,359	1,957,436
Total expenses	<u>99,858,184</u>	<u>110,679,674</u>
Change in net position	<u>6,240,603</u>	<u>(4,192,259)</u>
Net position Beginning	<u>239,869,371</u>	<u>244,061,630</u>
Net position Ending	<u>\$ 246,109,974</u>	<u>\$ 239,869,371</u>

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Governmental activities increased San Juan County's net position by \$6,240,603. Key elements of this increase are as follows:

*Revenues:* The economic conditions declined slightly in FY14 as compared to FY13 as the revenues decreased by 0.36%.

- Charges for Services revenue decreased mainly in the Major Medical Fund due to a decrease in enrolled participants in the medical plan for FY14 and a reduction in stop loss claims and reimbursements throughout the fiscal year. The revenues collected decreased by \$440,295 from FY13 to FY14.
- The overall decrease in Operating Grants and Contributions from FY13 to FY14 was \$4.5 million. The main factor driving this decrease was due to a \$3.7 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease was offset by a \$1.3 million decrease in the Supplemental Sole Community Provider expenditures, \$861,686 decrease in the Sole Community Provider Match expenditure, and \$844,708 decrease in Indigent Claims paid.
- The significant increase in Public Works Capital Grants and Contributions is due in part to \$1.5 million in funding from the Navajo Nation for Bridge 8105 construction costs. Total construction costs are estimated to be approximately \$2,850,650 with \$1.5 million provided by the Navajo Nation, \$918,480 provided from grants and the remainder provided by County funds. There was also an increase in Public Safety Capital Grants and Contributions resulting from a \$958,000 State Fire Equipment grant and Federal surplus donations to the Sheriff's Office in the amount of \$743,000.
- Property Tax Revenue increased by \$317,613, 1.38%, resulting from new property valuations completed in September 2013 and the corresponding property taxes imposed. Net taxable values for residential property increased by 3.87%. Non-residential property net taxable values decreased by 2.08%, mainly due to a decrease in centrally assessed property values. The implemented mil rate remained at 8.5 mils.
- Gross Receipts Tax revenue decreased by \$193,894 (0.55%) from the prior year. The gross receipts tax revenue began to decrease late in the third quarter of FY09 due to the national economic recession. The decrease in FY14 indicates the economy is still not recovering as well as anticipated. However, the County recognized the need to budget gross receipts tax revenue conservatively at an estimated 3% decrease from the prior year's actual receipts. The actual gross receipts tax decreased 1.29% as compared to FY13. FY14 receipts included 4 months of revenue from the new 1/16<sup>th</sup> gross receipts tax increment effective January 1, 2014.
- Revenue from oil and gas production and equipment increased by \$885,642, 13.24% from the prior year, mainly due to an increase in natural gas prices and the exploration of Mancos Shale in the San Juan Basin.
- Payments in Lieu of Taxes (PILT) - Beginning in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full

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funding of the PILT program from 2008 through 2012. This full funding brought in approximately \$800,000 in additional PILT revenue in FY08 through FY12. The full funding was extended for one year to include FY13. Originally, the federal government had not approved an additional extension of the full funding, resulting in the County decreasing the FY14 estimated PILT funding by over \$713,000. However, in mid-June, 2014, PILT was reauthorized under the Agriculture Act of 2014, which funded full entitlement levels of the program. The actual PILT revenue received from FY13 to FY14 increased by \$145,699 or 7.06%.

- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment remained at 3% for FY14. The franchise tax revenue increased by \$222,932 from the prior year, mainly due to the City of Farmington's Power Cost Adjustment (PCA) factor.
- The significant increase of \$430,535 in investment earnings is due in part to higher cash balances, as well as the net effect of the fair value adjustment \$47,191.
- Miscellaneous revenues increased by \$1.5 million as a result of a refund from the State of New Mexico for the Sole Community Hospital contribution into the County Indigent Fund amounting to \$1,534,580.

Due to San Juan County's diversified revenue sources through gross receipts taxes, property taxes, and oil and gas equipment and production taxes, revenues overall remained sufficient to operate the FY14 budget even through stressed economic times.

*Expenses:* Expenses decreased by 9.78% from the prior fiscal year.

- The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The prior year FY13 had a 3% wage adjustment. However, due to the struggling economy, the San Juan County Commission approved the FY14 budget with no wage increases, step increases, or cost of living adjustments.
- The County implemented a hiring freeze beginning in FY10. A total of 26 positions from various County departments were frozen during FY14, an increase of 8 frozen positions from the prior year, at a savings of \$1,547,399. The Commission did not approve any new positions for FY14.
- Due to the rising cost of health care, the County Commission approved a slight change to the health care premium split between the County and its employees. Effective July 1, 2013, the County pays 79% and the employee 21% of the premiums into the Major Medical Fund. Prior to FY14, the County paid 80% and the employee paid 20% of the health care premiums. There were no increases in premiums.
- The General Government expenses decreased by \$9.2 million comparing FY14 to FY13. The main reason for the decrease is due to County Maintained mileage



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changes on the annual resolution certifying public roads maintained by San Juan County.

- The Public Works expenses decreased by \$813,892 (9.71%) comparing FY14 to FY13. The main reason for the decrease was due to the reduction of depreciation expense in the Public Works function resulting from infrastructure reduction based on the annual mileage recertification.
- The FY14 Health and Welfare expenses decreased by \$2.7 million from FY13. The main factor driving this decrease was due to a \$3.7 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease in funding was offset by a \$1.3 million decrease in the Supplemental Sole Community Provider expense, a decrease in the Supplemental Sole Community Provider Match expense of \$861,686, and a decrease in Indigent Claims paid of \$844,708.
- The FY14 Interest on Long-Term Debt increased from FY13 due to the implementation of GASB #65. The interest expense includes \$752,226 of previously unamortized bond issuance costs.

**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 \$74,675,474 an increase of \$7,341,323 in comparison with the prior fiscal year's fund balance. Approximately 36.43% of this total amount, or \$27,204,447 constitutes *unrestricted fund balance* (consisting of \$6,056,820 *committed*, \$15,469,142 *assigned*, and \$5,678,485 *unassigned*) which is available for spending at the government's discretion. \$1,330,926 is classified as *nonspendable* and includes inventories and prepaid insurance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for the following purposes: to pay debt service (\$679,858), public safety (\$17,832,148), healthcare expenditures (\$17,380,215), GRT Bond Series 2008 (\$281,891), grant funding (\$7,130,266), GRT reserve (\$1,319,808), and other purposes (\$1,515,915). 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.

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The main reason for the increased fund balance was due to contributions received from the Navajo Nation for Bridge 8105 construction (\$1.5 million) and also from a Disaster/Public Assistance Recovery from the Department of Homeland Security and Emergency Management in the amount of \$653,936 for flood damages incurred in the fall of FY14.

The General Fund is the chief operating fund of San Juan County. At the end of the current fiscal year, *unrestricted* fund balance of the General Fund was \$15,587,484, while total fund balance reached \$21,416,899. 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 29.30% of total General Fund expenditures, while total fund balance represents 40.26% of that same amount.

The fund balance of the General Fund increased by \$836,227 or 4.06% during the current fiscal year. Overall the General Fund's FY14 revenues were \$247,187 higher than FY13 revenue. Gross receipts tax revenue increased by nearly \$1 million or 123.21% due to the County Commission approving Ordinance #80 imposing a 1/16<sup>th</sup> gross receipts tax for the General Fund effective January 1, 2014. In FY14, the tax generated \$703,952 (partial year collection of 4 months). The oil and gas production revenue increased by \$1.4 million or 29.08% due to higher natural gas prices and an increased volume of production. The revenues also include a \$47,191 unrealized gain on investments. The PILT revenue increased by \$145,699 or 7.06% due to full entitlement funding levels under the Agriculture Act of 2014. The General Fund's Intergovernmental revenue decreased by \$3.9 million mainly due to the decrease in Sole Community Provider funding from San Juan Regional Medical Center by \$3.7 million. This decrease in funding was offset by an \$861,686 decrease in the Sole Community Provider Match expense, a decrease in the Supplemental Sole Community expense of \$1.3 million, and an \$844,708 decrease in Indigent Claims paid. The fund balance of the General Fund increased in FY14 primarily due to the decrease in expenditures incurred throughout FY14 of \$4 million or 6.99%, along with the slight increase in revenues received over the prior year. The decrease in expenditures was again due to the decrease in Sole Community expenditures.

**Major funds.** Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, 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. Despite the increase in the per-diem rate for FY14, prisoner care revenues generated from the cities of Farmington, Aztec, and Bloomfield decreased by \$495,366 due to a decrease in the number of inmate bed days billed to the cities over the course of the fiscal year. A new fee was approved by the Commission effective September 1, 2013 for booking inmates.

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This booking user fee set at \$10 per inmate generated \$47,463 at the adult detention facility in FY14.

The *Gross Receipts Tax-Communications/Emergency Medical Services* fund accounts for the three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county-wide and is combined with the Ambulance Fund. The Ambulance Fund is used to account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. This gross receipts tax was scheduled to sunset on June 30, 2013. An election was held in March, 2013 and voters overwhelmingly voted in favor of Ordinance #79 keeping the tax in place to fund the Communications Authority and the Ambulance and giving the County the ability to collect the tax indefinitely.

**General Fund Budgetary Highlights**

During the fiscal year, the County Commission approved adjustments to the County's budget. The majority of the adjustments were made during the mid-year budget adjustment process. The General Fund's final amended revenue estimates were \$6,590,704 less than the original estimates and the expenditure budget was \$6,921,947 less than the original expenditure budget. The main adjustments can be summarized as follows:

- The revenues from San Juan Regional Medical Center for the Sole Community Provider Program were decreased by \$8,957,950 due to the program ending December 31, 2013.
- The Sole Community Provider Match budgeted expenditures were decreased by \$7,423,370.
- The refunds from the Sole Community Provider Program were increased by \$1,549,812 as the State refunded previous contributions.
- The County Supported Medicaid budgeted payment was decreased by \$317,910 based on actual amounts owed and paid to the State.
- The General Fund's miscellaneous and refund revenue was increased by \$338,076 due to fire donations and refunds from fighting fires. Budget adjustments are approved to increase volunteer firefighters' expenditure line items in the same amount based on these State/Federal reimbursements and donations in order to pay nominal fees to volunteers and cover Fire employee overtime.

During the year General Fund revenues came in over budgetary estimates by approximately \$3 million and expenditures were less than budgetary estimates by approximately \$6.5 million. The main reason for the differences was due to the increase in oil and gas production revenues. The revenue received was \$1.3 million higher than budgeted. Payment in lieu of taxes received was also \$858,964 higher than anticipated, and health plan refunds received came in \$467,075 over budgeted revenues. Health plan refunds consist of various overpayments, rebates, and stop loss reimbursements. Overall

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

the General Government expenditures were \$818,084 lower than budgeted. The Public Safety expenditures were \$1,085,635 lower than budgeted mainly due to turnover and understaffing. The County Indigent expenditures were \$1,886,695 lower than budgeted due to a reduction in indigent claims paid in FY14. The Road expenditures were \$970,242 lower than budgeted due to road maintenance and projects still in process. The Major Medical expenditures were \$1,304,025 lower than budgeted due to lower employee health claims.

**Capital Asset and Debt Administration**

*Capital assets.* San Juan County's investment in capital assets for its governmental activities as of June 30, 2014 amounts to \$218,080,764 (net of accumulated depreciation) as compared to \$220,655,095 in the prior fiscal year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, roads, bridges and construction in progress.

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

- Construction was completed on the Sheriff's Department Addition. Total construction costs were \$5,496,759.
- Construction completed on the new District Attorney's Office. Total construction costs were \$6,522,903.
- Construction completed on the District Court Building. Total construction costs were \$8,736,370.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$759,153.
- Construction continued on the Bridge 8105 CR 7150; construction-in-progress as of the close of the fiscal year was \$523,395.
- Construction continued on the Lower Valley Lagoon project; construction-in-progress as of the close of the fiscal year was \$179,227.
- Construction continued on the San Juan Regional Medical Center 2<sup>nd</sup> and 4<sup>th</sup> Floor Renovation and Endoscopy project; construction-in-progress as of the close of the fiscal year was \$144,110.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

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

	<u>Governmental Activities</u>	
	<u>FY2014</u>	<u>FY2013</u>
Land	\$ 8,138,583	\$ 8,138,583
Buildings and improvements	117,108,135	102,096,970
Machinery and equipment	16,437,520	15,703,782
Infrastructure	74,360,471	73,246,781
Construction in progress	2,036,055	21,468,979
Total	<u>\$ 218,080,764</u>	<u>\$ 220,655,095</u>

Additional information on San Juan County's capital assets can be found on note 1 on pages 47-48 and note 6 on pages 57-59.

**Long-term debt.** At the end of the current fiscal year, San Juan County had total debt outstanding of \$42,085,000. All of the County's current outstanding debt is secured by specified gross receipts taxes.

In FY12 the County also entered into a loan agreement with the New Mexico Finance Authority (par amount \$8,925,000) in order to complete a current refunding of the Series 2002 Gasoline Tax/Motor Vehicle Revenue Bonds and an advance refunding of the Series 2004 Gasoline Tax/Motor Vehicle Revenue Bonds. More information concerning outstanding debt and these transactions can be found in the notes to the financial statements on pages 60-61.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2014 deadline.

San Juan County's Outstanding Debt

	<u>Governmental Activities</u>	
	<u>FY2014</u>	<u>FY2013</u>
GRT Revenue Bonds	\$ 34,285,000	\$ 36,430,000
NMFA Loan	7,800,000	8,370,000
Total Outstanding Debt	<u>\$ 42,085,000</u>	<u>\$ 44,800,000</u>

**Credit ratings.** San Juan County's bonds are rated A2 by Moody's and A+ by Standard & Poor's.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

**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 \$3,699,760,378. Thus, San Juan County's legal debt limit is \$147,990,415. San Juan County had no general obligations bonds outstanding at the close of the current fiscal year.

Additional information on San Juan County's long-term debt can be found in note 7 beginning on page 59 of this report.

**Economic Factors and Next Year's Budget and Tax Rates**

- The seasonally adjusted unemployment rate for San Juan County at the close of the current fiscal year was 6.5%. This is down slightly from the June 2013 rate of 6.6%. It stands equal to the State of New Mexico's rate of 6.5% and slightly higher than the nationwide rate of 6.1%.
- 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 County currently has in place a 1/8<sup>th</sup> Local Hospital Gross Receipts Tax intended to fund hospital construction projects and pay debt service on Hospital Bonds. The Hospital Bonds paid off years earlier than scheduled, due to monthly mandatory redemptions. Thus, the County Commission approved the elimination of the 1/8<sup>th</sup> Local Hospital Gross Receipts Tax effective January 1, 2015.
- The New Mexico Legislature passed a repeal of the Hold Harmless provisions related to gross receipts tax on food and medical sales. This new legislation will phase out the State's Hold Harmless payments beginning in FY16. In FY14, the County received \$2.7 million from the State as Hold Harmless payments. Legislation now allows entities to implement a new local option Hold Harmless Gross Receipts Tax in 1/8<sup>th</sup> increments up to 3/8ths of one percent. The County Commission approved the implementation of a 1/8<sup>th</sup> Hold Harmless Gross Receipts Tax effective January 1, 2015. The estimated revenue from the 1/8<sup>th</sup> for a partial year is \$1.4 million.
- The gross receipts tax rate from July 1, 2014 to December 31, 2014 will remain at 6.375%. The elimination of the 1/8<sup>th</sup> Local Hospital Gross Receipts Tax and the implementation of the 1/8<sup>th</sup> Hold Harmless Gross Receipts Tax, both effective January 1, 2015, will hold the overall gross receipts tax steady at 6.375% for FY15. Gross receipts tax revenue was conservatively budgeted with an overall projected 1.9% decline over the FY14 actual receipts.
- Payments in Lieu of Taxes (PILT) – The FY15 budgeted revenues from PILT were estimated at a full funding level of \$2,200,000.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

- Oil and gas production revenues were budgeted at an estimated 3.03% increase from the prior year's budget. Current receipts in FY15 July through October have increased significantly by 14.52% from the same time period in the previous year.
- Oil and gas equipment revenues are based upon the previous year's production. Due to the rise in production in the previous year, the FY15 budgeted revenues for oil and gas equipment was increased by 12.43% from \$1 million to \$1.2 million.
- The FY15 budget includes a hiring freeze of 26 full-time positions for a total savings of \$1,551,294, and four intern positions for a total savings of \$49,061.
- In FY15 the County Commission approved a 2% Cost of Living Adjustment (COLA) and a 1% merit increase. One position in the IT department was removed in FY15 after it was vacated by a retiring employee. Another position for the San Juan Water Commission was added in FY15, after their Board and the Commission approved.
- The County Commission did not make any changes to the health insurance plan for FY15. Premiums are paid 79% by the County and 21% by the employee. There was no increase in premiums for FY15. Health care fees in the amount of \$65,260 were budgeted for FY15 as a requirement of the Affordable Health Care Act. Fees are anticipated to increase over the upcoming years.
- The FY15 budget also includes the continuation of the transfer station waste disposal fees that were effective July 11, 2011. The actual revenue to the Solid Waste fund in FY14 was \$431,307 and the estimated revenue for FY15 is \$450,000. The County no longer pays the waste disposal charges at the landfill for citizens with polycarts. The County recently implemented a recycling initiative by accepting recycle materials free at all 12 Solid Waste Convenience Stations. The Solid Waste Manager saw a significant decrease in the amount of customers utilizing the transfer stations for the first three months after the fees were implemented and the amount of hauling to the main landfill decreased; however, the customer base is slowly increasing and the revenues have remained constant between the transfer stations and the main landfill.
- Property Tax revenue was budgeted with a decrease of 3.68% over FY14 actual receipts, mainly due to the sale of the Navajo Mine by BHP to the Navajo Nation and the closure of 3 units by Arizona Public Service at the Four Corners Power Plant. The sale of the mine to the Navajo Nation will impact the County's property taxes since the Navajo Nation is tax exempt. The estimated decline in the County's property taxes is estimated at \$732,095 beginning in FY15. The affect on the County's gross receipts taxes is unknown.
- Due to EPA requirements, the coal fired power plants within San Juan County are reviewing their operating options. There are discussions of closing several of the coal fired units. The County will continue to monitor the situation in planning for the FY16 budget process.
- Priority Based Budgeting – The County entered into an agreement with the Center for Priority Based Budgeting on August 1, 2013. The consultants assisted the County in implementing Priority Based Budgeting for the FY15 budget and will continue for the upcoming FY16 budget process.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

- The Sole Community Provider program was eliminated by the State on December 31, 2013. The New Mexico Legislature passed Senate Bill #268 which created the Safety Net Care Pool. The bill requires Counties to annually contribute an equivalent of a 1/12<sup>th</sup> gross receipts tax revenue to the Pool. In accordance with the legislation, the County Commission approved Ordinance No. 87 regarding the quarterly payments to the State. The annual contribution for the County is approximately \$3 million and has been included in the FY15 budget.
- Due to the elimination of the Sole Community Provider program, the new Safety Net Care Pool, and the new distribution formula, San Juan Regional Medical Center and the County expect to receive far less funds for uncompensated health care coverage. In order for the County to continue supporting health care providers for indigent care, on September 22, 2014, the County Commission passed Ordinance No. 91 implementing a 1/16<sup>th</sup> County Health Care Gross Receipts Tax effective January 1, 2015. The Commission also approved Ordinance No. 90 implementing the second 1/8<sup>th</sup> Hold Harmless Gross Receipts Tax increment which is also effective January 1, 2015. Budget adjustments will be processed in FY15 for these new tax increments. The estimated revenue from both increments for the partial year (four months) is \$2.2 million.

All of these factors were considered in preparing San Juan County's operating budget for the 2015 fiscal year as well as planning for the FY16 budget process.

**Requests for information**

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



SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF NET POSITION  
June 30, 2014

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
<b>ASSETS</b>			
Cash and investments	\$ 68,884,793	\$ 815,074	\$ 50,067
Receivables, net of allowance for uncollectables	10,231,774	4,489	23
Inventories	266,791	-	-
Prepaid expenses	1,064,135	79,981	17,497
Capital assets, not depreciated	49,964,505	-	-
Capital assets, net of accumulated depreciation	168,116,259	919,538	32,000
<b>Total assets</b>	<b>298,528,257</b>	<b>1,819,082</b>	<b>99,587</b>
<b>DEFERRED OUTFLOWS</b>			
Refunding of debt	496,162	-	-
<b>Total deferred outflows</b>	<b>496,162</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>			
Accounts payable	3,245,844	31,260	3,467
Accrued payroll	1,053,084	68,326	10,841
Accrued claims	707,819	-	-
Accrued interest	79,378	-	-
Long-term liabilities, due in one year	5,437,490	162,790	37,600
Long-term liabilities, due in more than one year	42,360,291	20,626	3,542
<b>Total liabilities</b>	<b>52,883,906</b>	<b>283,002</b>	<b>55,450</b>
<b>DEFERRED INFLOWS</b>			
Unavailable revenue - HUD	30,539	-	-
<b>Total deferred inflows</b>	<b>30,539</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>			
Net investment in capital assets	175,548,986	919,538	32,000
Restricted for:			
Debt service	600,480	-	-
Special projects	37,972,144	536,561	-
Capital Outlay	7,488,099	-	-
Unrestricted	24,500,265	79,981	12,137
<b>Total net position</b>	<b>\$ 246,109,974</b>	<b>\$ 1,536,080</b>	<b>\$ 44,137</b>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF ACTIVITIES  
Fiscal Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units	
						Communications Authority	San Juan Water Commission
<b>Primary government</b>							
Governmental activities							
General government	\$ 12,299,000	914,970	-	-	(11,384,030)		
Public safety	46,700,182	1,104,044	8,104,002	2,159,365	(35,332,771)		
Public works	7,570,696	50,043	496,638	2,172,732	(4,851,283)		
Health and welfare	20,463,300	8,258,531	3,456,424	333,429	(8,414,916)		
Culture and recreation	5,596,955	2,898,273	10,000	17,919	(2,670,763)		
Environmental	4,722,692	552,936	475,820	-	(3,693,936)		
Interest on long-term debt	2,505,359	-	-	-	(2,505,359)		
<b>Total governmental activities</b>	<b>99,858,184</b>	<b>13,778,797</b>	<b>12,542,884</b>	<b>4,683,445</b>	<b>(68,853,058)</b>		
<b>Component Units</b>							
Communications Authority							
Public safety	4,481,059	-	2,015,611	-	(2,465,448)		
San Juan Water Commission							
Environmental	1,502,470	7,149	1,472,713	-			(22,608)
<b>Total component units</b>	<b>5,983,529</b>	<b>7,149</b>	<b>3,488,324</b>	<b>-</b>	<b>(2,465,448)</b>		<b>(22,608)</b>
<b>General Revenues</b>							
Property taxes				23,393,993	-		-
Gross receipts taxes				35,174,676	-		-
Gas/Motor Veh. Taxes				2,014,338	-		-
Franchise taxes				1,780,304	-		-
Oil & Gas taxes				7,575,607	-		-
Payments in lieu of taxes				2,208,656	-		-
Unrestricted investment earnings				477,977	8,067		847
Sale of capital assets				-	-		-
Miscellaneous revenues				2,468,110	20,909		652
<b>Total general revenues</b>				<b>75,093,661</b>	<b>28,976</b>		<b>1,499</b>
<b>Change in net position</b>				<b>6,240,603</b>	<b>(2,436,472)</b>		<b>(21,109)</b>
Net position, beginning				239,869,371	3,972,552		65,246
<b>Net position, ending</b>				<b>\$ 246,109,974</b>	<b>\$ 1,536,080</b>		<b>\$ 44,137</b>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

	General	Corrections	Gross Receipts Tax Comm. / EMS	Other Governmental Funds	Total
<b>ASSETS</b>					
Pooled cash and investments	\$ 20,933,477	-	13,503,580	34,447,736	\$ 68,884,793
Receivables					
Taxes	2,372,331	719,455	1,079,596	3,061,000	7,232,382
Intergovernmental	348,241	413,230	-	1,504,851	2,266,322
Loan receivable	-	-	-	73,100	73,100
Interest	95,036	-	-	-	95,036
Other	464,317	23,395	-	77,222	564,934
Inventories	195,122	-	-	71,669	266,791
Prepaid expenditures	720,511	64	-	343,560	1,064,135
<b>Total assets</b>	<b>\$ 25,129,035</b>	<b>1,156,144</b>	<b>14,583,176</b>	<b>39,579,138</b>	<b>\$ 80,447,493</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,667,425	601,918	201,729	774,772	\$ 3,245,844
Accrued payroll	653,448	214,951	-	184,685	1,053,084
Accrued claims	707,819	-	-	-	707,819
<b>Total liabilities</b>	<b>3,028,692</b>	<b>816,869</b>	<b>201,729</b>	<b>959,457</b>	<b>5,006,747</b>
<b>DEFERRED INFLOWS</b>					
Property taxes	683,444	-	-	51,289	734,733
Unavailable revenue - HUD	-	-	-	30,539	30,539
<b>Total deferred inflows</b>	<b>683,444</b>	<b>-</b>	<b>-</b>	<b>81,828</b>	<b>765,272</b>
<b>FUND BALANCES</b>					
Nonspendable	915,633	64	-	415,229	1,330,926
Restricted	4,913,782	-	14,381,447	26,844,872	46,140,101
Committed	-	339,211	-	5,717,609	6,056,820
Assigned	9,865,718	-	-	5,603,424	15,469,142
Unassigned	5,721,766	-	-	(43,281)	5,678,485
<b>Total fund balances</b>	<b>21,416,899</b>	<b>339,275</b>	<b>14,381,447</b>	<b>38,537,853</b>	<b>74,675,474</b>
<b>Total liabilities, deferred inflows,     and fund balances</b>	<b>\$ 25,129,035</b>	<b>1,156,144</b>	<b>14,583,176</b>	<b>39,579,138</b>	<b>\$ 80,447,493</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2014**

	Governmental Activities
<b>Total Fund Balance Governmental Funds</b>	\$ <u>74,675,474</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Refunding of debt	496,162
Receivables that are not available to pay for current period expenditures and, therefore are deferred in the funds.	734,733
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	218,080,764
Accrued interest payable	(79,378)
Long-term liabilities, including bonds/loans payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. This amount is the net affect of long-term debt (\$47,797,781). The net affect of long-term debt is broken down as follows:	
Net affect of bonds/loans payable/claims and judgements	(43,174,540)
Net affect of compensated absences	<u>(4,623,241)</u>
Subtotal	<u>(47,797,781)</u>
	<u>(47,797,781)</u>
<b>Net position of governmental activities</b>	<u>\$ 246,109,974</u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2014**

	General	Corrections	Gross Receipts Tax Comm. / EMS	Other Governmental Funds	Total
<b>Revenues</b>					
Taxes	\$ 34,655,643	4,542,774	6,817,336	23,998,696	70,014,449
Intergovernmental - Federal	2,507,871	-	-	2,290,786	4,798,657
Intergovernmental - State	283,299	-	-	6,309,194	6,592,493
Intergovernmental - Other	2,905,159	2,071,219	-	2,324,457	7,300,835
Interest and investment income	182,546	2,912	97,559	194,960	477,977
Fees	11,551,847	662,825	-	1,564,125	13,778,797
Sale of assets	382,670	-	-	4,487	387,157
Miscellaneous	2,311,766	9,328	-	147,016	2,468,110
<b>Total revenues</b>	<b>54,780,801</b>	<b>7,289,058</b>	<b>6,914,895</b>	<b>36,833,721</b>	<b>105,818,475</b>
<b>Expenditures</b>					
Current					
General government	12,509,837	-	-	642,637	13,152,474
Public safety	14,207,904	12,965,541	4,961,688	10,494,232	42,629,365
Public works	5,810,051	-	-	-	5,810,051
Health and welfare	16,715,056	-	-	1,254,795	17,969,851
Culture and recreation	3,553,222	-	-	990,194	4,543,416
Environmental	-	-	-	4,722,692	4,722,692
Capital outlay	396,775	32,153	311,640	4,451,253	5,191,821
Debt service-principal	-	-	-	2,715,000	2,715,000
Debt service-interest expense	-	-	-	1,742,482	1,742,482
<b>Total expenditures</b>	<b>53,192,845</b>	<b>12,997,694</b>	<b>5,273,328</b>	<b>27,013,285</b>	<b>98,477,152</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	1,587,956	(5,708,636)	1,641,567	9,820,436	7,341,323
Other Financing Sources (Uses)					
Transfers, in	11,366,583	5,108,578	57,870	8,302,346	24,835,377
Transfers, out	(12,118,312)	-	(126,276)	(12,590,789)	(24,835,377)
<b>Total other financing sources (uses)</b>	<b>(751,729)</b>	<b>5,108,578</b>	<b>(68,406)</b>	<b>(4,288,443)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>836,227</b>	<b>(600,058)</b>	<b>1,573,161</b>	<b>5,531,993</b>	<b>7,341,323</b>
Fund balances beginning of year	20,580,672	939,333	12,808,286	33,005,860	67,334,151
<b>Fund balances end of year</b>	<b>\$ 21,416,899</b>	<b>339,275</b>	<b>14,381,447</b>	<b>38,537,853</b>	<b>74,675,474</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2014**

	<b>Primary Government</b>
	Governmental Activities
Net changes in fund balances total governmental fund	\$ 7,341,323
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 (\$13,579,845) exceed depreciation (\$9,727,432) and net loss on assets disposed of (\$6,426,744) in the current period. (The capital outlays include \$743,000 in donated assets).	(2,574,331)
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 (\$734,733) exceeds the deferred inflow on property taxes from the beginning of the year (\$810,264).	(75,531)
The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in revenue bonds payable	2,715,000
Change in bond premium	67,086
Change in bond discount	-
Change in refunding of debt	(76,048)
Change in compensated absences	(275,580)
Change in claims and judgements	10,500
Change in capital leases	(137,901)
Subtotal	2,303,057
Change in accrued interest	(1,689)
GASB 65 write off of previously capitalized bond issuance costs	(752,226)
	1,549,142
 <b>Change in net position governmental activities</b>	 <b>\$ 6,240,603</b>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 32,343,515	32,343,515	34,255,294	1,911,779
Intergovernmental - Federal	1,575,107	1,575,107	2,208,656	633,549
Intergovernmental - State	314,805	314,805	283,299	(31,506)
Intergovernmental - Other	11,940,956	2,983,006	2,986,560	3,554
Investment earnings	239,000	239,000	126,102	(112,898)
Fees	11,121,730	11,169,730	11,026,937	(142,793)
Sale of Assets	50,000	230,000	382,670	152,670
Miscellaneous	100,485	2,239,731	2,828,216	588,485
<b>Total revenues</b>	<b>57,685,598</b>	<b>51,094,894</b>	<b>54,097,734</b>	<b>3,002,840</b>
Prior year cash appropriated	7,332,913			
<b>Total budgeted revenues</b>	<b>65,018,511</b>			
Expenditures				
General Government				
County Commission	285,191	285,191	277,680	7,511
Administration	833,355	833,355	745,045	88,310
General Government	1,500,604	1,680,604	1,507,411	173,193
Information Technology	1,087,266	1,088,249	1,002,951	85,298
Geographic Information Systems	326,515	326,515	319,132	7,383
Finance	1,199,762	1,199,762	1,054,872	144,890
County Clerk	468,229	468,229	446,176	22,053
Bureau of Elections	528,114	528,114	445,908	82,206
Property Assessments	1,212,160	1,212,160	1,126,448	85,712
Treasurer	625,314	614,314	601,089	13,225
Probate Judge	40,846	40,846	40,362	484
County Attorney	681,929	681,929	603,864	78,065
Human Resources	683,436	683,436	663,059	20,377
Central Purchasing	411,288	411,288	401,911	9,377
<b>Total general government</b>	<b>9,884,009</b>	<b>10,053,992</b>	<b>9,235,908</b>	<b>818,084</b>
Public Safety				
Fire Prevention	792,521	1,130,597	1,122,042	8,555
Law Enforcement	12,770,044	12,647,169	11,632,436	1,014,733
Community Development	415,740	415,740	411,158	4,582
Building Inspection	410,703	410,703	387,756	22,947
Emergency Management	477,447	477,447	458,991	18,456
Safety	139,673	139,673	123,311	16,362
<b>Total public safety</b>	<b>15,006,128</b>	<b>15,221,329</b>	<b>14,135,694</b>	<b>1,085,635</b>
Health and Welfare	1,221,110	1,221,110	1,165,481	55,629
Culture and Recreation	3,664,964	3,664,964	3,530,552	134,412
Appraisals	588,808	588,808	520,944	67,864
County Indigent Fund	17,481,471	9,739,238	7,852,543	1,886,695
Road Fund	7,026,429	7,194,453	6,224,211	970,242
Risk Management	2,681,777	2,948,855	2,727,862	220,993
Major Medical Fund	8,638,447	8,638,447	7,334,422	1,304,025
<b>Total expenditures</b>	<b>66,193,143</b>	<b>59,271,196</b>	<b>52,727,617</b>	<b>6,543,579</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,174,632)</b>	<b>(8,176,302)</b>	<b>1,370,117</b>	<b>9,546,419</b>
<b>Other financing sources (uses)</b>				
Transfers in	14,652,606	14,292,579	11,366,583	(2,925,996)
Transfers out	(13,477,974)	(13,468,202)	(12,118,312)	1,349,890
<b>Total other financing sources (uses)</b>	<b>1,174,632</b>	<b>824,377</b>	<b>(751,729)</b>	<b>(1,576,106)</b>
Net change in fund balances	-	(7,351,925)	618,388	7,970,313
Fund balances - beginning	20,580,672	20,580,672	20,580,672	-
Fund balances - ending	\$ 20,580,672	13,228,747	21,199,060	7,970,313
Change in FMV investments			47,191	
Change in accounts receivable			596,485	
Change in prepaid expenses			14,747	
Change in accounts payable			(288,519)	
Change in accrued liabilities			(191,456)	
Change in deferred inflows			39,391	
GAAP fund balance			\$ 21,416,899	

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CORRECTIONS FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,545,419	4,545,419	4,589,275	43,856
Intergovernmental - Other	2,290,000	2,290,000	2,082,929	(207,071)
Investment income	2,300	2,300	2,912	612
Fees	672,145	702,895	645,720	(57,175)
Miscellaneous	-	-	8,628	8,628
<b>Total revenues</b>	<u>7,509,864</u>	<u>7,540,614</u>	<u>7,329,464</u>	<u>(211,150)</u>
Prior year cash appropriated	-	-	-	-
<b>Total budgeted revenues</b>	<u>7,509,864</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,383,199	8,383,199	8,355,727	27,472
Operating expenses	4,202,434	4,742,126	4,072,040	670,086
Capital outlay	19,287	23,961	48,434	(24,473)
<b>Total expenditures</b>	<u>12,604,920</u>	<u>13,149,286</u>	<u>12,476,201</u>	<u>673,085</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,095,056)</u>	<u>(5,608,672)</u>	<u>(5,146,737)</u>	<u>461,935</u>
Other Financing Sources (Uses)				
Transfers in	5,095,056	5,634,748	5,108,578	(526,170)
Net change in fund balance	-	26,076	(38,159)	(64,235)
Fund balance, beginning	939,333	939,333	939,333	-
<b>Fund balance, ending</b>	<u>\$ 939,333</u>	<u>965,409</u>	<u>901,174</u>	<u>(64,235)</u>
Change in accounts receivable			(40,406)	
Change in prepaid expense			64	
Change in accounts payable			(494,484)	
Change in accrued liabilities			<u>(27,073)</u>	
GAAP fund balance			<u>\$ 339,275</u>	

See Notes to Financial Statements.



**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 6,823,242	6,823,242	6,886,867	63,625
Investment income	55,000	55,000	97,559	42,559
<b>Total revenues</b>	<u>6,878,242</u>	<u>6,878,242</u>	<u>6,984,426</u>	<u>106,184</u>
Prior year cash appropriated	201,165			
<b>Total budgeted revenues</b>	<u>7,079,407</u>			
Expenditures				
Public Safety				
Salaries and benefits	709,454	709,454	528,312	181,142
Operating expenses	5,972,947	5,972,947	4,298,918	1,674,029
Capital outlay	328,600	328,600	311,640	16,960
<b>Total Expenditures</b>	<u>7,011,001</u>	<u>7,011,001</u>	<u>5,138,870</u>	<u>1,872,131</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	68,406	(132,759)	1,845,556	1,978,315
Other Financing Sources (Uses)				
Transfers in	1,006,296	1,006,296	57,870	(948,426)
Transfers out	(1,074,702)	(1,074,702)	(126,276)	948,426
<b>Total other financing sources (uses)</b>	<u>(68,406)</u>	<u>(68,406)</u>	<u>(68,406)</u>	<u>-</u>
Net change in fund balance	-	(201,165)	1,777,150	1,978,315
Fund balance, beginning	12,808,286	12,808,286	12,808,286	-
<b>Fund balance, ending</b>	<u>\$12,808,286</u>	<u>12,607,121</u>	<u>14,585,436</u>	<u>1,978,315</u>
Change in accounts payable			(134,458)	
Change in accounts receivable			<u>(69,531)</u>	
GAAP fund balance			<u>\$14,381,447</u>	

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -**  
**AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2014**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Equity in pooled cash and investments - restricted	\$ 181,390
Property taxes receivable	<u>2,442,818</u>
<b>Total Assets</b>	<u><u>\$ 2,624,208</u></u>
<b>LIABILITIES</b>	
Due to clerk refunds	\$ 905
Due to other taxing districts	<u>2,623,303</u>
<b>Total Liabilities</b>	<u><u>\$ 2,624,208</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

**Reporting Entity**

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

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

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

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

**Discretely Presented Component Units:**

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**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, 2014**

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

**Fund financial statements**

Separate fund financial statements are provided for governmental funds and the component units. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following *major governmental funds*:

The *General Fund* is the County's primary operating fund used to account for and report all financial resources not accounted for and reported in another fund.

*Corrections Fund.* To account for funds expended for prisoner care at the County Detention Center. A one-eighth of one percent gross receipts tax provides for the funding as well as fees collected from municipalities. This fund was created by authority of state statute (Section 33-3-25 and Section 7-20F-3, NMSA Compilation).

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

**Fiduciary statements**

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

- Conservancy and Irrigation Funds for conservancies, irrigation and water districts revenues.
- Municipalities Funds for the municipalities of Aztec, Bloomfield, and Farmington for property taxes.
- State Funds for payments to the State of New Mexico.
- School Funds for various County school districts and San Juan College for property taxes and oil and gas production and equipment taxes amongst other revenues.
- Suspense Funds for the collection and distribution of current and delinquent property taxes, taxes paid under protest, and in advance as required by bases involving mobile homes, and overpayments and underpayment of taxes.
- Clerk's Refunds for excess collections from the Clerk's Office due to customers.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

**Measurement focus, Basis of accounting**

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

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

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

Revenue recognition for the various sources is as follows:

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's risk management and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

*Encumbrances.* Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used for purchase orders, contracts and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, as an extension of formal budgetary integration. Significant encumbrances, those greater than \$200,000, are disclosed in the Commitments and Contingencies note.

*Equity in Pooled Cash and Investments.* Equity in pooled cash and investments includes amounts in demand deposit accounts, certificates of deposit and investments. Substantially all cash resources are combined and excess amounts are invested. Interest earned is allocated to various funds (required by law and by the County Commission) based on the average of the funds' month end balances.

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

*Due From Other Governments.* Intergovernmental receivables include amounts due from grantors for grants for specific programs and capital projects. Program grants and capital 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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

“advances to/from other fund” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” The County only has due to/from other funds at year-end.

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

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

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

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

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

*Prepaid Items.* Payments made to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items. San Juan County follows the consumption method of accounting for prepaid items. Reported prepaid items are classified as non-spendable 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



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. All infrastructure has been capitalized. Software is included as part of machinery and equipment.

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

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

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

*Compensated Absences.* Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are reported in governmental funds only if they have matured. In the entity-wide statements vested or accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. San Juan County caps the accumulated vacation at 320 hours.

*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:

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

1. Nonspendable – This classification represents amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid items, or (b) they are legally or contractually required to remain intact, i.e. for the principal of a permanent fund.

2. Restricted – This classification represents fund balances restricted to a specific purpose when constraints placed on the use of resources are either (a) external impositions by creditors, grantors, contributors, laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

3. Committed – This classification is used to represent fund balances committed for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority, which is the San Juan County Board of County Commissioners. The highest formal action required by the County is in the form of an ordinance, which requires public notice 14 days prior to Commission decision. To remove a commitment, the San Juan County Board of County Commissioners must take the same type of action it employed to previously commit the funds. Commitments must occur prior to the end of the reporting period, but the amount may be determined in the subsequent period.

4. Assigned – This classification represents amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning resources remains only with the governing body, the San Juan County Board of County Commissioners. The County Commission has not delegated this authority to any other body or official.

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

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

*Fund Balance for Subsequent Years Expenditures.* According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), San Juan County is required to reserve 3/12<sup>ths</sup> of the General Fund's (sub-fund) budgeted expenditures (\$7,540,349) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12<sup>th</sup> of the Road Fund budgeted expenditures be reserved (\$599,538). The County has

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

incorporated this reserve requirement within its financial policies approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements.

*Fund Balances, Governmental Funds.* On the *Balance Sheets – Governmental Funds*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2014 were as follows:

	General	Corrections	Gross Receipts Tax Comm/EMS	Other Governmental Funds	Total
Fund Balance - San Juan County					
<b><u>Nonspendable</u></b>					
Prepaid insurance	\$ 720,511	\$ 64		\$ 343,560	\$ 1,064,135
Inventory	195,122			71,669	266,791
<b><u>Restricted</u></b>					
Grant funds				7,130,266	7,130,266
Debt Service				679,858	679,858
1% Appraisal fee	760,001				760,001
Healthcare	4,153,781			13,226,434	17,380,215
GRT Bond Series 2008				281,891	281,891
Gross Receipts Tax Reserve				1,319,808	1,319,808
Public Works				153,054	153,054
Public Safety					
Juvenile				911,141	911,141
Fire protection				2,329,665	2,329,665
Law enforcement				182,697	182,697
Communications/EMS			14,381,447		14,381,447
Emergency Medical Services				27,198	27,198
Environmental services				285,074	285,074
Clerks recording				294,373	294,373
Other purposes				23,413	23,413
<b><u>Committed</u></b>					
Corrections		339,211			339,211
Water Reserve				5,717,609	5,717,609
<b><u>Assigned</u></b>					
Subsequent years expenditures	8,139,887				8,139,887
Encumbrances	1,211,406				1,211,406
Risk Mgt. / Roads	806,313				806,313
Capital replacement				3,531,595	3,531,595
Other purposes				2,071,829	2,071,829
<b><u>Unassigned</u></b>					
Unassigned balance	5,429,878			(43,281)	5,386,597
	<b>\$21,416,899</b>	<b>\$ 339,275</b>	<b>\$14,381,447</b>	<b>\$38,537,853</b>	<b>\$74,675,474</b>
Encumbrances included in the fund balance classifications listed above are broken out as follows:					
<b>Encumbrances</b>	<b>\$ 1,591,308</b>	<b>\$ 673,084</b>	<b>\$ 671,670</b>	<b>\$ 5,552,870</b>	<b>\$ 8,488,932</b>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

*Fund Balances, Component Units.* On the *Combining Balance Sheets – Communications Authority* and on the *Balance Sheet – San Juan Water Commission*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2014 were as follows:

	Communications Authority Operating	Communications Authority Capital	Total
Fund Balance - San Juan County Communications Authority			
<b>Nonspendable</b>			
Prepaid insurance	\$ 79,981	\$ -	\$ 79,981
<b>Restricted</b>			
Public Safety	405,574	314,403	719,977
	<u>\$ 485,555</u>	<u>\$ 314,403</u>	<u>\$ 799,958</u>
Encumbrances included in the fund balance classifications listed above are broken out as follows:			
<b>Encumbrances</b>	\$ 49,234		

	San Juan Water Commission		
Fund Balance - San Juan Water Commission			
<b>Nonspendable</b>			
Prepaid insurance	\$ 17,497		
<b>Restricted</b>			
Environmental	35,782		
	<u>\$ 53,279</u>		
Encumbrances included in the fund balance classifications listed above are broken out as follows:			
<b>Encumbrances</b>	\$ 34,242		

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**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, 2014**

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

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

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

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

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

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

**NOTE 3. POOLED CASH AND INVESTMENTS**

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

Depository Accounts

Insured	\$ 1,000,984
Collateral held by pledging bank's trust department not in the County's name	26,696,712
Uninsured and uncollateralized	<u>7,862,299</u>
<b>Total deposits</b>	<b><u>\$35,559,995</u></b>

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure, insolvency, or breach by the bank, and the bank shall have three days to cure such failure, insolvency, or breach. In the event the bank fails to cure such failure, insolvency, or breach, the County may demand the bank to surrender the above described collateral to the County. According to the Investment Policy, collateral shall be held by an independent third party financial institution acceptable to the County. Securities eligible as collateral are those defined under New Mexico State Law (6-10-16 NMSA 1978). As of June 30, 2014, \$34,559,011 of the County's bank balance of \$35,559,995 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 7,862,299
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>26,696,712</u>
<b>Total</b>	<b><u>\$34,559,011</u></b>

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	\$20,559,995	18,097,717
Certificates of deposit	.18	15,000,000	15,000,000
<b>Total deposits</b>	<b>.18</b>	<b>35,559,995</b>	<b>33,097,717</b>
US Bank	-	418,800	418,800
New Mexico Finance Auth.	-	622,481	622,481
GNMAs	3.60	10,193,747	10,422,192
Federal Home Loan Bank	2.83	24,045,000	23,881,745
FNMA	11.29	1,589,625	1,486,197
<b>Total investments</b>	<b>17.72</b>	<b>\$36,869,653</b>	<b>36,831,415</b>
Cash and investments			69,929,132
Cash on hand			2,192
			<u>\$69,931,324</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$68,884,793
Cash in agency funds	181,390
Cash in Communications Authority	815,074
Cash in San Juan Water Commission	50,067
	<u>\$69,931,324</u>

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

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

*Concentration Credit Risk.* The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The County's Investment Policy specifies that no more than 40% of the portfolio may be invested in any one sector except for U.S. Treasuries and Agencies. It further states that individual holdings of obligors other than



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

those backed by the U.S. Government, its agencies, or its instrumentalities are limited to 5% of the total market value of the portfolio. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) is 34.15% and the investment in the Government National Mortgage Association (GNMA) is 14.90% of the investment portfolio. The additional concentration in the FHLB and the FNMA is not considered an additional risk based on the fact that the FHLB and FNMA investments purchased have the highest credit rating.

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

**NOTE 4. PROPERTY TAXES**

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

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

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

Due to Other Agencies	<u>\$ 2,442,818</u>
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**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	\$ 5,676,541	-	5,676,541
Property taxes	1,036,051	-	1,036,051
Other taxes	519,790	-	519,790
Subtotal	7,232,382		7,232,382
Intergovernmental			
Grants	1,638,963	-	1,638,963
Services	627,359	-	627,359
Subtotal	2,266,322		2,266,322
Loan Receivable	73,100	-	73,100
Interest	95,036	-	95,036
Other	564,934	-	564,934
Total	<u>\$ 10,231,774</u>	<u>-</u>	<u>10,231,774</u>

On November 14, 2012, San Juan County entered into a promissory note with Lower Valley Mutual Domestic Water and Waste Consumers Association to complete the planning and designing of the Lower Valley lagoon decommissioning and lift station hookup project. The amount of the loan was \$86,000 plus interest to be paid in monthly installments of \$716.67. As of June 30, 2014 the balance of the loan receivable was \$73,100.

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

**Primary Government:**

	Balance June 30, 2013	Additions	Reclasses/ Deletions	Balance June 30, 2014
Capital assets, not depreciated				
Land	\$ 8,138,583	-	-	8,138,583
Right of way	38,312,255	3,361,814	1,884,202	39,789,867
Construction in progress	21,468,979	876,321	20,309,245	2,036,055
Total, not depreciated	<u>\$ 67,919,817</u>	<u>4,238,135</u>	<u>22,193,447</u>	<u>49,964,505</u>
Capital assets, depreciated				
Buildings	\$ 123,695,014	20,756,032	1,219,722	143,231,324
Improvements	41,621,408	751,266	53,898	42,318,776
Machinery and equipment	50,857,495	3,644,286	2,783,237	51,718,544
Infrastructure	74,214,459	4,499,371	5,173,626	73,540,204
Total depreciated	<u>290,388,376</u>	<u>29,650,955</u>	<u>9,230,483</u>	<u>310,808,848</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

Accumulated depreciation for				
Buildings	\$ 51,315,645	4,141,581	588,019	54,869,207
Improvements	11,903,807	1,691,448	22,497	13,572,758
Machinery and equipment	35,153,713	2,843,768	2,716,457	35,281,024
Infrastructure	<u>39,279,933</u>	<u>1,050,635</u>	<u>1,360,968</u>	<u>38,969,600</u>
Total accumulated depreciation	<u>137,653,098</u>	<u>9,727,432</u>	<u>4,687,941</u>	<u>142,692,589</u>
Total capital assets, depreciated net	<u>\$ 152,735,278</u>	<u>19,923,523</u>	<u>4,542,542</u>	<u>168,116,259</u>

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

General government	\$ 745,616
Public Safety	3,963,520
Public Works	1,555,214
Health and Welfare	2,422,409
Culture and recreation	<u>1,040,673</u>
Total depreciation expense	<u>\$ 9,727,432</u>

**Discretely Presented Component Units:**

<b><u>Consolidated Communications Authority</u></b>	Balance June 30, 2013	Adjustments/ Additions	Deletions	Balance June 30, 2014
Capital assets, not depreciated				
Construction in progress	\$ -	-	-	-
Capital assets, depreciated				
Buildings	\$ 1,360,987	-	-	1,360,987
Improvements	178,695	-	-	178,695
Machinery and equipment	<u>1,683,043</u>	<u>6,833</u>	<u>61,715</u>	<u>1,628,161</u>
Total depreciated	<u>3,222,725</u>	<u>6,833</u>	<u>61,715</u>	<u>3,167,843</u>
Accumulated depreciation for				
Buildings	\$ 528,771	54,439	-	583,210
Improvements	61,009	7,085	-	68,094
Machinery and equipment	<u>1,533,538</u>	<u>124,441</u>	<u>60,978</u>	<u>1,597,001</u>
Total accumulated depreciation	<u>2,123,318</u>	<u>185,965</u>	<u>60,978</u>	<u>2,248,305</u>
Total capital assets, depreciated net	<u>\$ 1,099,407</u>	<u>(179,132)</u>	<u>737</u>	<u>919,538</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

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

Public Safety \$ 185,965

<b><u>San Juan Water Commission</u></b>	Balance		Balance
	<u>June 30, 2013</u>	Additions	<u>Deletions June 30, 2014</u>
Capital assets, depreciated			
Machinery and equipment	\$ 121,026	-	6,158
Accumulated depreciation for			
Machinery and equipment	<u>\$ 80,382</u>	8,644	<u>6,158</u>
Total capital assets, depreciated net	<u>\$ 40,644</u>	<u>(8,644)</u>	<u>- 32,000</u>

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

Environmental \$ 8,644

**NOTE 7. LONG-TERM OBLIGATIONS**

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

The following is a schedule of the future minimum lease payments under this master equipment lease/purchase agreement, and the present value of the net minimum lease payments at June 30, 2014:

<u>Fiscal Year</u>	<u>IT Equipment</u>
2015	70,413
2016	<u>78,219</u>
Total	148,632
Amount representing interest	<u>10,731</u>
Present value of minimum lease payments	<u>\$137,901</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

*Outstanding Debt Obligations.* The County has outstanding bonds and loans where the County pledges gross receipts tax or gasoline/motor vehicle tax revenue to pay debt service.

Revenue bonds and loans outstanding as of June 30, 2014 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
<b>General Government</b>			
<u>GRT Revenue Bonds - 1st &amp; 3rd 1/8% Combined Pledge</u>			<u>Adult/Juvenile Facilities, Administration/ Sheriff Buildings, DA 's Office</u>
GRT Revenue Bond Series 2008	3.5 - 4.375%	15,075,000	
GRT Revenue Bond Series 2005	4.00 - 5.00%	19,210,000	
<u>Loans - 1st &amp; 3rd 1/8% GRT Combined Pledge</u>			<u>Refund 2002 &amp; 2004 Gasoline Tax/Motor Vehicle Revenue Bonds</u>
NMFA Loan 2012	.58 - 2.83%	7,800,000	
<b>Total</b>		<u>\$ 42,085,000</u>	

*Gross Receipts Tax.* The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 3.0833%. The county's current rate as of June 30, 2014 is 1.2500%.

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

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2014, the County was in compliance with all significant limitations and restrictions.

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

	<u>Principal</u>	<u>Interest</u>	<u>Reserve</u>	<u>Total</u>
2015	2,785,000	1,646,308	272,708	4,704,016
2016	3,160,000	1,544,635	-	4,704,635
2017	3,180,000	1,435,992	-	4,615,992
2018	3,275,000	1,326,367	-	4,601,367
2019	3,375,000	1,224,191	-	4,599,191
2020-2024	17,720,000	4,165,129	-	21,885,129
2025-2027	8,590,000	712,482	-	9,302,482
<b>Total</b>	<u>\$42,085,000</u>	<u>12,055,104</u>	<u>272,708</u>	<u>54,412,812</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

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

<u>Bond</u>	06/30/13 Principal <u>Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	06/30/14 Principal <u>Outstanding</u>
Gasoline Tax Series 2004	\$4,505,000	-	4,505,000	-
<b>Total</b>	<u>\$4,505,000</u>	-	<u>4,505,000</u>	-

*New Mexico Finance Authority Loan.* On May 14, 2012, the County entered into a loan agreement with the New Mexico Finance Authority at a par amount of \$8,925,000 and an average interest rate of 1.84%. The net loan proceeds, after paying issuance costs of \$158,958, were used for an advance refunding of the Series 2004 Gasoline Tax / Motor Vehicle Revenue Bonds and a current refunding of the Series 2002 Gasoline Tax / Motor

Vehicle Revenue Bonds. The debt service reserve requirement is \$892,500 and will be funded monthly over three years. In regards to the advance refunding, \$4,729,772 of loan proceeds and \$538,914 of County funds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the Series 2004 Gasoline Tax / Motor Vehicle Revenue Bonds are called on April 15, 2014. The advance refunding met the requirements of an in-substance debt defeasance and the bonds were removed from the County's government-wide financial statements. In regards to the current refunding, \$4,027,800 of loan proceeds along with \$1,298,687 of County funds were used to payoff the Series 2002 Gasoline Tax / Motor Vehicle Revenue Bonds on May 15, 2012. As a result of the refunding transaction, the County reduced its total debt service requirements by \$1,342,097, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,048,080.

*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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

including interest at 2% per year. The District has filed an application with the New Mexico Water Trust Board to help pay the required obligation to the Federal Government for Project construction costs. The New Mexico Water Trust Board requires a 10-20% “hard” local-match contribution. This match is covered by the advance from the San Juan Water Commission.

An additional agreement was entered into between San Juan County (the County) and the San Juan Water Commission (the SJWC) in February, 2010. The County agrees to process payments at the request of the SJWC to the United States Bureau of Reclamation for the La Plata Conservancy District’s capital costs for the Project from the Water Reserve Fund. The County also agrees to pay OM&R charges for the Project. When revenues are received from the District’s lease or sale of the Project water, the revenue will first be paid to SJWC for OM&R charges, then 10% of the gross revenues will be paid to SJWC for overhead expenses and administration costs, and finally, any remaining revenue shall be split 50-50 between the SJWC and the District until the District has repaid all Project capital costs. The payments received from the District shall be credited to the County’s Water Reserve Fund. In FY10, a transfer was made from the Water Reserve Fund to the San Juan Water Commission Fund for \$2.6 million, and in FY11, a transfer was made for \$2.0 million. The SJWC remitted the transferred funds to the Bureau of Reclamation on behalf of the La Plata Conservancy District for the Animas-La Plata Project.

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

Changes in Long-Term Liabilities: During the year ended June 30, 2014, the following changes occurred in liabilities as follows:

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

**Primary Government:**

	Balance <u>June 30, 2013</u>	<u>Additions</u>	Adjustments/ <u>Deletions</u>	<b>Balance <u>June 30, 2014</u></b>	Due Within <u>One Year</u>
Revenue bonds & Loans payable	\$ 44,800,000	-	(2,715,000)	<b>42,085,000</b>	2,785,000
Deferred bond premium	872,125	-	(67,086)	<b>805,039</b>	-
Deferred amount on refunding	(572,210)	-	76,048	<b>(496,162)</b>	-
Compensated absences	4,347,661	2,711,057	(2,435,477)	<b>4,623,241</b>	2,435,477
Capital leases	-	208,314	(70,413)	<b>137,901</b>	70,413
Claims and judgments	157,100	130,956	(141,456)	<b>146,600</b>	146,600
<b>Total</b>	<b>\$ 49,604,676</b>	<b>3,050,327</b>	<b>(5,353,384)</b>	<b>47,301,619</b>	<b>5,437,490</b>

Revenue bonds and loans payable are paid out of the Debt Service Fund. All other liabilities are paid primarily out of the General Fund. In the past, the General Fund was generally used to liquidate compensated absences, capital leases, and claims and judgments. The entire amount of claims and judgments is shown as due within one year as it is anticipated that the claims will settle in the following fiscal year.

**Discretely Presented Component Units:**

	Balance <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<b>Balance <u>June 30, 2014</u></b>	Due Within <u>One Year</u>
<b>Consolidated Comm. Authority</b>					
Compensated absences	\$ 195,829	174,254	(186,667)	<b>183,416</b>	162,790
<b>San Juan Water Commission</b>					
Compensated absences	\$ 95,824	39,257	(93,939)	<b>41,142</b>	37,600



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**NOTE 8. INTERFUND ACTIVITY**

Interfund transfers for the year ended June 30, 2014 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 5,108,578
Solid Waste Fund	787,534
Road Fund	2,648,247
Golf Course Fund	326,078
Risk Management Fund	2,586,018
Capital Replacement Fund	487,780
Capital Replacement Reserve Fund	<u>174,077</u>
Total transfers from General Fund	12,118,312
Transfer from Ambulance Fund to	
General Fund	68,406
Transfer from Hospital GRT to	
Hospital Construction	4,590,909
Transfers from Health Care Fund to	
General Fund	184,460
County Indigent Fund	4,041,399
DWI Fund	<u>870,409</u>
Total transfers from Health Care Fund	5,096,268
Transfer from Fire Excise Fund to	
General Fund	381,161
Transfer from GRT-Communications/EMS Fund to	
Ambulance Fund	57,870
Transfer from DWI Fund to	
Capital Replacement Fund	168,441
Transfers from Water Reserve Fund to	
General Fund	283,835
Transfers from Gross Receipts Tax Reserve Fund to	
General Fund	1,173,057
Transfers from Capital Replacement Reserve Fund to	
Intergovernmental Grants Fund	372,118
Capital Replacement Fund	<u>525,000</u>
Total transfers from Capital Replacement Reserve Fund	897,118
<b>Total Transfers</b>	<b><u>\$24,835,377</u></b>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

The above due and due from balances and transfers were made as a result of the County utilizing pooled cash and related expenses being made in one fund and paid from another. In addition, some revenues, such as gross receipts taxes, are recognized in one fund and transferred to other funds to pay for expenditures. For example, the Communications/EMS gross receipts tax revenue is reported within the Communications/EMS Fund. 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, 2014 consisted of the following:

Communications Authority expenditures - General Fund revenues	\$ 328,203
San Juan Water Commission expenditures - General Fund revenues	164,687
GRT-Communications/EMS Fund expenditures - Communications Authority revenues	2,002,907
Water Reserve Fund expenditures - San Juan Water Commission revenues	1,472,713

**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, 2013 through June 30, 2014 was \$851,642.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**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>2012</u>	<u>2013</u>	<u>2014</u>
Unpaid claims, beginning	\$ 569,076	655,739	<b>718,027</b>
Incurred claims and changes in estimates	7,883,479	6,836,729	<b>6,478,146</b>
Claims payments	<u>(7,796,816)</u>	<u>(6,774,441)</u>	<b>(6,341,754)</b>
Unpaid claims, ending	<u>\$ 655,739</u>	<u>718,027</u>	<b>854,419</b>

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

Encumbrances: San Juan County’s significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2014 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Corrections</u>	<u>Funds</u>	
Chip/seal projects-various county roads	\$ 357,716	\$ -	\$ -	\$ 357,716
Ambulance service contract	-	-	671,670	671,670
Health Plan - Medical/Prescriptions	339,171	-	-	339,171
Food Management Services	-	231,836	-	231,836
Inmate Health Care	-	237,853	-	237,853
Side Mount Saber Pumper - Fire	-	-	385,375	385,375
Hospital Construction Project	-	-	217,858	217,858
Bridge Construction #8105	-	-	2,319,470	2,319,470
Total significant encumbrances	<u>\$ 696,887</u>	<u>\$ 469,689</u>	<u>\$ 3,594,373</u>	<u>\$ 4,760,949</u>

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2014.

Contingencies: The San Juan Water Commission entered into an agreement with the United States Department of Interior, the State of Colorado, the State of New Mexico and certain political subdivisions for the cost-sharing and financing of the Animas-La Plata Water project. The project included the construction of reservoirs, pumping and distribution lines and storage facilities to protect and utilize the future municipal and industrial water resources of the cities, county and other public agencies. The San Juan Water Commission executed a joint powers agreement with the County, local municipalities, and ten domestic water users associations agreeing to pay \$12.8 million during construction of the Animas-La Plata Water Project. A non-binding referendum to

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

incur this debt was submitted to and approved by County voters in early 1990. The San Juan Water Commission's portion of the project costs (\$7,492,948 as of 6/30/14) has been paid for through a property tax mil levy. On April 1, 2013, the Animas-La Plata Water Project was officially transferred from the construction phase to operations with the Animas-La Plata Operation, Maintenance and Replacement Association. However, the Bureau of Reclamation is working on the final reconciliation of all construction costs and billings for the participants. Based upon the final reconciliation, there is the possibility for additional construction costs to close out the construction project.

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

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

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

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

*Plan Description:* Substantially all of the County's full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, NM 87504-2123. The report is also available on PERA's website at [www.pera.state.nm.us](http://www.pera.state.nm.us).

*Funding Policy:* Plan members are required to contribute 9.15%, 10.65%, 16.2%, 17.70%, 16.3%, or 17.80% (ranges from 6.28% to 18.15% depending upon the plan – i.e., state general, state hazardous duty, state police and adult correctional officers, municipal general, municipal police, municipal fire, municipal detention officer) of their gross salary. The County is required to contribute 9.15%, 21.25%, or 18.50% (ranges from 7.0% to 25.72% depending upon the plan) of the gross covered salary. The contribution requirements of plan members and the County are established in State Statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The County, Communications Authority and San Juan Water Commission's contributions to PERA for the fiscal years ending June 30, 2014, 2013, and 2012, which equal the amount of the required contributions for each fiscal year, were as follows:

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	San Juan Water Commission Annual <u>Contributions</u>	Percentage <u>Contributions</u>
2012	\$ 6,265,979	\$ 339,603	\$ 46,931	100%
2013	6,390,723	341,439	48,179	100
2014	6,627,983	360,364	53,481	100

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

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

Eligible retirees are (1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person’s behalf, unless that person retires before the employer’s RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer’s effective date and the date of retirement; (2) retirees defined by the Act who retired prior to July 1, 1990; (3) former legislators who served at least two years; and (4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information may be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle Blvd NE, Suite 104, Albuquerque, New Mexico 87107.

*Funding Policy:* The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer’s RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the

**SAN JUAN COUNTY, NEW MEXICO  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2014**

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

administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at [www.nmrhca.state.nm.us](http://www.nmrhca.state.nm.us).

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4, or 5; municipal fire member coverage plan 3, 4, or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.5% of each participating employee’s annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.0% of each participating employee’s annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The County, Communications Authority and San Juan Water Commission’s contributions to the RHCA for the years ended June 30, 2014, 2013 and 2012, which equal the required contributions for each year, were as follows:

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	San Juan Water Commission Annual <u>Contributions</u>	Percentage <u>Contributions</u>
2012	\$ 830,332	51,053	7,055	100%
2013	924,323	55,973	7,898	100
2014	899,497	54,757	8,126	100

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

As of June 30, 2014, the County had no deficit fund balances due to receivables.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION**

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

Net Assets - Housing Choice Voucher CFDA 14.871	\$ 81,823
Reduction of capital assets	(38,749)
Accumulated depreciation	38,749
Compensated absences	13,670
	<u>\$ 95,493</u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,045,272
Adjustments	<u>-</u>
Revenues - Housing Authority Fund	<u>\$ 1,045,272</u>

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,115,713
Compensated absences	(5,027)
Depreciation expense	<u>(0)</u>
Expenses - Housing Authority Fund	<u>\$ 1,110,686</u>

**NOTE 15. RACETRACK LEASE**

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate race track facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. The original lease was for a 10-year period and was set to expire on September 30, 2007. On September 6, 2006, the County Commission approved extending the lease an additional 10 years to expire on September 30, 2017. The County Commission approved an option to extend the lease an additional 10 years commencing in 2017 provided that SunRay spends \$3.3 million on extensive capital improvements to the facility. The County receives a minimum of \$2 million in rental fees annually or 15% of the net gaming revenue, whichever is greater. The net gaming revenue is the amount the licensee is allowed to retain from wagering under the New Mexico Horse Racing Act and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2014 the County received a total of \$2,000,000 from SunRay under this agreement.

**NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS**

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement, which is effective for financial statements for periods beginning after December 15,



**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

2012, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The requirements of this Statement will improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The County adopted GASB Statement No. 65 during fiscal year 2014. The County currently has no deferred outflows. Deferred inflows are reported regarding property taxes and unavailable HUD revenue. During fiscal year 2014, the County included \$752,226 of previously unamortized bond issuance costs in interest expense. The amount is not significant to users of the financial statements and is included in current year expenses.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections – 2012 - an amendment of GASB Statements No. 10 and No. 62*. This statement, which is effective for financial statements for periods beginning after December 15, 2012, amends Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. The requirements of this Statement resolve conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The adoption of GASB Statement No. 66 had no effect on the County's financial statements.

In June 2012, the GASB issued Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*. This statement, which is effective for financial statements for periods beginning after June 15, 2013, replaces the requirements of Statements No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, and No. 50, Pension Disclosures, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. The County is a participant in the State of New Mexico's Public Employee Retirement Association (PERA). PERA as the plan's administrator, implemented this new pronouncement during fiscal year 2014.

In April 2013, the GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This statement, which is effective for financial statements for periods beginning after June 15, 2013, requires a government that extends

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. The requirements of this Statement will enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive nonexchange financial guarantees. The adoption of this pronouncement had no effect on the County's financial statements.

**NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2014.

- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Upon adoption of this statement for the year ended June 30, 2015, the Statement of Net Position will include a material liability for pension participation in fiscal year 2015.
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*

The County will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The County believes that the above listed new GASB pronouncements will not have a significant financial impact to the County or in issuing its financial statements.

**SAN JUAN COUNTY, NEW MEXICO  
GENERAL SUB FUNDS  
JUNE 30, 2014**

**GENERAL FUND**

The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

The County has established the following sub funds to assist in the accounting and management of the County's financial records. The County's General Fund includes all of the following sub funds:

General Sub Fund 101  
Appraisal Fund 203  
Road Fund 204  
County Indigent Fund 220  
Risk Management Fund 291  
Major Medical 600

*General Sub Fund.* To account for the County's primary operations and financial resources of the general government not accounted for and reported in another fund.

*Appraisal Fund.* This account consists of revenue based on a 1% administrative fee received by the County Treasurer prior to revenue distribution. Expenditures are pursuant to property valuations by the County Assessor. This fund was created in accordance with state statute section 7-38-38.1 NMSA compilation.

*Road Fund.* To account for the maintenance and operations of all roads in San Juan County. Services also include traffic control, community resources, vector control, and maintenance shop.

*County Indigent Fund.* To provide for the provision of health care to indigent patients domiciled in San Juan County. This fund was established in accordance with, and under the authority of the Indigent Hospital and County Health Care Act, Chapter 27, Article 5 NMSA 1978.

*Risk Management Fund.* To evaluate and secure appropriate liability and property insurance coverage for all County operations. This fund also administers the Workers' Compensation Program.

*Major Medical Fund.* To account for the costs of providing medical and dental insurance coverage for the employees of San Juan County through an adopted and approved IRS 125 benefit plan.

SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF COMBINING BALANCE SHEETS  
GENERAL FUND  
June 30, 2014

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
<b>ASSETS</b>							
Pooled cash and investments	\$ 13,310,686	763,378	599,882	200,269	937,383	5,121,879	20,933,477
Receivables							
Taxes	2,003,335	-	368,996	-	-	-	2,372,331
Intergovernmental	134,902	-	213,339	-	-	-	348,241
Interest	95,036	-	-	-	-	-	95,036
Other	202,063	-	13,898	1,170	85	247,101	464,317
Inventory	113,245	-	81,877	-	-	-	195,122
Prepaid expenditures	54	-	117	1,251	719,089	-	720,511
<b>Total assets</b>	<b>\$ 15,859,321</b>	<b>763,378</b>	<b>1,278,109</b>	<b>202,690</b>	<b>1,656,557</b>	<b>5,368,980</b>	<b>25,129,035</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 725,089	3,377	206,446	1,128	26,809	704,576	1,667,425
Accrued payroll	559,720	-	87,143	3,115	3,470	-	653,448
Accrued claims	-	-	-	-	-	707,819	707,819
<b>Total liabilities</b>	<b>1,284,809</b>	<b>3,377</b>	<b>293,589</b>	<b>4,243</b>	<b>30,279</b>	<b>1,412,395</b>	<b>3,028,692</b>
<b>DEFERRED INFLOWS</b>							
Property taxes	683,444	-	-	-	-	-	683,444
Unavailable revenue - HUD	-	-	-	-	-	-	-
<b>Total deferred inflows</b>	<b>683,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683,444</b>
<b>FUND BALANCES (DEFICIT)</b>							
Nonspendable	113,299	-	81,994	1,251	719,089	-	915,633
Restricted	-	760,001	-	197,196	-	3,956,585	4,913,782
Committed	-	-	-	-	-	-	-
Assigned	8,056,003	-	902,526	-	907,189	-	9,865,718
Unassigned	5,721,766	-	-	-	-	-	5,721,766
<b>Total fund balances</b>	<b>13,891,068</b>	<b>760,001</b>	<b>984,520</b>	<b>198,447</b>	<b>1,626,278</b>	<b>3,956,585</b>	<b>21,416,899</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 15,859,321</b>	<b>763,378</b>	<b>1,278,109</b>	<b>202,690</b>	<b>1,656,557</b>	<b>5,368,980</b>	<b>25,129,035</b>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
Fiscal Year Ended June 30, 2014**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 30,982,830	730,326	2,942,487
Intergovernmental - Federal	2,294,532	-	213,339
Intergovernmental - State	-	-	283,299
Intergovernmental - Other	563,109	-	-
Investment income	129,010	4,071	5,194
Fees	3,243,272	-	50,043
Sale of assets	355,601	-	27,069
Miscellaneous	443,699	-	246,446
<b>Total revenues</b>	<b>38,012,053</b>	<b>734,397</b>	<b>3,767,877</b>
Expenditures			
Current			
General government	9,284,229	523,405	-
Public safety	14,207,904	-	-
Public works	-	-	5,810,051
Health and welfare	1,112,895	-	-
Culture and recreation	3,553,222	-	-
Capital outlay	-	-	396,775
<b>Total expenditures</b>	<b>28,158,250</b>	<b>523,405</b>	<b>6,206,826</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	9,853,803	210,992	(2,438,949)
Other Financing Sources (Uses)			
Transfers, in	2,090,919	-	2,648,247
Transfers, out	(12,118,312)	-	-
<b>Total other financing     sources (uses)</b>	<b>(10,027,393)</b>	<b>-</b>	<b>2,648,247</b>
<b>Net changes in fund balances</b>	<b>(173,590)</b>	<b>210,992</b>	<b>209,298</b>
Fund balances beginning of year	14,064,658	549,009	775,222
<b>Fund balances end of year</b>	<b>\$ 13,891,068</b>	<b>760,001</b>	<b>984,520</b>

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	34,655,643
-	-	-	2,507,871
-	-	-	283,299
2,342,050	-	-	2,905,159
3,252	7,818	33,201	182,546
-	-	8,258,532	11,551,847
-	-	-	382,670
1,550,765	70,856	-	2,311,766
3,896,067	78,674	8,291,733	54,780,801
-	2,702,203	-	12,509,837
-	-	-	14,207,904
-	-	-	5,810,051
7,851,992	-	7,750,169	16,715,056
-	-	-	3,553,222
-	-	-	396,775
7,851,992	2,702,203	7,750,169	53,192,845
(3,955,925)	(2,623,529)	541,564	1,587,956
4,041,399	2,586,018	-	11,366,583
-	-	-	(12,118,312)
4,041,399	2,586,018	-	(751,729)
85,474	(37,511)	541,564	836,227
112,973	1,663,789	3,415,021	20,580,672
\$ 198,447	1,626,278	3,956,585	21,416,899

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
GENERAL FUND - GENERAL SUB FUND  
Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 29,038,515	29,038,515	30,609,719	1,571,204
Intergovernmental - Federal	1,349,692	1,349,692	2,208,656	858,964
Intergovernmental - Other	640,956	640,956	644,510	3,554
Investment earnings	200,000	200,000	72,566	(127,434)
Fees	3,320,400	3,320,400	3,276,367	(44,033)
Sale of assets	50,000	230,000	355,601	125,601
Miscellaneous	50,485	400,967	465,912	64,945
<b>Total revenues</b>	<b>34,650,048</b>	<b>35,180,530</b>	<b>37,633,331</b>	<b>2,452,801</b>
Prior year cash appropriated	6,513,218			
<b>Total budgeted revenues</b>	<b>41,163,266</b>			
Expenditures				
General Government				
County Commission				
Salaries and benefits	203,591	203,591	203,140	451
Operating expenses	81,600	81,600	74,540	7,060
<b>Total County Commission</b>	<b>285,191</b>	<b>285,191</b>	<b>277,680</b>	<b>7,511</b>
Administration				
Salaries and benefits	707,455	707,455	673,825	33,630
Operating expenses	125,900	125,900	71,220	54,680
<b>Total Administration</b>	<b>833,355</b>	<b>833,355</b>	<b>745,045</b>	<b>88,310</b>
General Government				
Salaries and benefits	184,280	184,280	164,197	20,083
Operating expenses	1,316,324	1,496,324	1,343,214	153,110
<b>Total General Government</b>	<b>1,500,604</b>	<b>1,680,604</b>	<b>1,507,411</b>	<b>173,193</b>
Information Technology				
Salaries and benefits	827,889	827,889	773,576	54,313
Operating expenses	259,377	260,360	229,375	30,985
<b>Total Information Technology</b>	<b>1,087,266</b>	<b>1,088,249</b>	<b>1,002,951</b>	<b>85,298</b>
Geographic Information Systems				
Salaries and benefits	225,655	225,655	224,986	669
Operating expenses	100,860	100,860	94,146	6,714
<b>Total Geographic Information Systems</b>	<b>326,515</b>	<b>326,515</b>	<b>319,132</b>	<b>7,383</b>
Finance				
Salaries and benefits	1,048,250	1,048,250	938,081	110,169
Operating expenses	151,512	151,512	116,791	34,721
<b>Total Finance</b>	<b>1,199,762</b>	<b>1,199,762</b>	<b>1,054,872</b>	<b>144,890</b>
County Clerk				
Salaries and benefits	423,794	423,794	400,729	23,065
Operating expenses	44,435	44,435	45,447	(1,012)
<b>Total County Clerk</b>	<b>468,229</b>	<b>468,229</b>	<b>446,176</b>	<b>22,053</b>
Bureau of Elections				
Salaries and benefits	354,239	354,239	269,659	84,580
Operating expenses	173,875	173,875	176,249	(2,374)
<b>Total Bureau of Elections</b>	<b>528,114</b>	<b>528,114</b>	<b>445,908</b>	<b>82,206</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Property Assessments				
Salaries and benefits	\$ 1,165,816	1,165,816	1,088,721	77,095
Operating expenses	46,344	46,344	37,727	8,617
<b>Total Property Assessments</b>	<b>1,212,160</b>	<b>1,212,160</b>	<b>1,126,448</b>	<b>85,712</b>
Treasurer				
Salaries and benefits	449,752	449,752	449,022	730
Operating expenses	175,562	164,562	152,067	12,495
<b>Total Treasurer</b>	<b>625,314</b>	<b>614,314</b>	<b>601,089</b>	<b>13,225</b>
Probate Judge				
Salaries and benefits	39,846	39,846	39,821	25
Operating expenses	1,000	1,000	541	459
<b>Total Probate Judge</b>	<b>40,846</b>	<b>40,846</b>	<b>40,362</b>	<b>484</b>
County Attorney				
Salaries and benefits	552,534	552,534	552,290	244
Operating expenses	129,395	129,395	51,574	77,821
<b>Total County Attorney</b>	<b>681,929</b>	<b>681,929</b>	<b>603,864</b>	<b>78,065</b>
Human Resources				
Salaries and benefits	608,882	608,882	599,542	9,340
Operating expenses	74,554	74,554	63,517	11,037
<b>Total Human Resources</b>	<b>683,436</b>	<b>683,436</b>	<b>663,059</b>	<b>20,377</b>
Central Purchasing				
Salaries and benefits	376,138	376,138	375,753	385
Operating expenses	35,150	35,150	26,158	8,992
<b>Total Central Purchasing</b>	<b>411,288</b>	<b>411,288</b>	<b>401,911</b>	<b>9,377</b>
<b>Total General Government</b>	<b>9,884,009</b>	<b>10,053,992</b>	<b>9,235,908</b>	<b>818,084</b>
Public Safety				
Fire Prevention				
Salaries and benefits	792,521	1,130,597	1,122,027	8,570
Operating expenses	-	-	15	(15)
<b>Total Fire Prevention</b>	<b>792,521</b>	<b>1,130,597</b>	<b>1,122,042</b>	<b>8,555</b>
Law Enforcement				
Salaries and benefits	10,499,145	10,499,145	10,068,507	430,638
Operating expenses	2,270,899	2,148,024	1,563,929	584,095
<b>Total Law Enforcement</b>	<b>12,770,044</b>	<b>12,647,169</b>	<b>11,632,436</b>	<b>1,014,733</b>
Community Development				
Salaries and benefits	383,760	383,760	388,412	(4,652)
Operating expenses	31,980	31,980	22,746	9,234
<b>Total Community Development</b>	<b>415,740</b>	<b>415,740</b>	<b>411,158</b>	<b>4,582</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 374,906	374,906	362,913	11,993
Operating expenses	35,797	35,797	24,843	10,954
<b>Total Building Inspection</b>	<u>410,703</u>	<u>410,703</u>	<u>387,756</u>	<u>22,947</u>
Emergency Management				
Salaries and benefits	502,777	502,777	503,130	(353)
Operating expenses	(25,330)	(25,330)	(44,139)	18,809
<b>Total Emergency Management</b>	<u>477,447</u>	<u>477,447</u>	<u>458,991</u>	<u>18,456</u>
Safety				
Salaries and benefits	122,873	122,873	112,949	9,924
Operating expenses	16,800	16,800	10,362	6,438
<b>Total Safety</b>	<u>139,673</u>	<u>139,673</u>	<u>123,311</u>	<u>16,362</u>
<b>Total Public Safety</b>	<u>15,006,128</u>	<u>15,221,329</u>	<u>14,135,694</u>	<u>1,085,635</u>
Health and Welfare				
Social Services				
Operating expenses	<u>1,135,254</u>	<u>1,135,254</u>	<u>1,111,380</u>	<u>23,874</u>
Youth Employment				
Salaries and benefits	<u>85,856</u>	<u>85,856</u>	<u>54,101</u>	<u>31,755</u>
<b>Total Health and Welfare</b>	<u>1,221,110</u>	<u>1,221,110</u>	<u>1,165,481</u>	<u>55,629</u>
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,147,757	3,147,757	3,055,422	92,335
Operating expenses	517,207	517,207	475,130	42,077
<b>Total Parks and Facilities</b>	<u>3,664,964</u>	<u>3,664,964</u>	<u>3,530,552</u>	<u>134,412</u>
<b>Total Culture and Recreation</b>	<u>3,664,964</u>	<u>3,664,964</u>	<u>3,530,552</u>	<u>134,412</u>
<b>Total expenditures</b>	<u>29,776,211</u>	<u>30,161,395</u>	<u>28,067,635</u>	<u>2,093,760</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>11,387,055</u>	<u>5,019,135</u>	<u>9,565,696</u>	<u>4,546,561</u>
Other Financing Sources (Uses)				
Transfers in	2,090,919	2,090,919	2,090,919	-
Transfers out	(13,477,974)	(13,468,202)	(12,118,312)	1,349,890
<b>Total other financing sources (uses)</b>	<u>(11,387,055)</u>	<u>(11,377,283)</u>	<u>(10,027,393)</u>	<u>1,349,890</u>
Net change in fund balance	-	(6,358,148)	(461,697)	5,896,451
Fund balance-beginning	<u>14,064,658</u>	<u>14,064,658</u>	<u>14,064,658</u>	<u>-</u>
<b>Fund balance-ending</b>	<u>\$ 14,064,658</u>	<u>7,706,510</u>	<u>13,602,961</u>	<u>5,896,451</u>
Change in FMV investments			47,191	
Change in accounts receivable			292,141	
Change in prepaid expenses			(113)	
Change in accounts payable			(50,045)	
Change in accrued liabilities			(40,458)	
Change in deferred inflows			39,391	
GAAP fund balance			<u>\$ 13,891,068</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES-BUDGET AND ACTUAL**  
**APPRAISAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 650,000	650,000	730,326	80,326
Investment income	1,500	1,500	4,071	2,571
<b>Total revenues</b>	<u>651,500</u>	<u>651,500</u>	<u>734,397</u>	<u>82,897</u>
Prior year cash appropriated	(62,692)			
<b>Total budgeted revenues</b>	<u>588,808</u>			
Expenditures				
Current				
Salaries and benefits	450,744	450,744	450,744	-
Operating expenses	138,064	138,064	70,200	67,864
<b>Total expenditures</b>	<u>588,808</u>	<u>588,808</u>	<u>520,944</u>	<u>67,864</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	62,692	213,453	150,761
GAAP fund balance, beginning	<u>549,009</u>	<u>549,009</u>	<u>549,009</u>	-
<b>GAAP fund balance, ending</b>	<u>\$ 549,009</u>	<u>611,701</u>	<u>762,462</u>	<u>150,761</u>
Change in accounts payable			<u>(2,461)</u>	
GAAP fund balance			<u>\$ 760,001</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**ROAD FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$2,655,000	2,655,000	2,915,249	260,249
Fees	-	48,000	49,904	1,904
Intergovernmental - Federal	225,415	225,415	-	(225,415)
Intergovernmental - State	314,805	314,805	283,299	(31,506)
Investment Income	4,500	4,500	5,194	694
Sale of assets	-	-	27,069	27,069
Miscellaneous	20,000	193,738	249,646	55,908
<b>Total revenues</b>	<b>3,219,720</b>	<b>3,441,458</b>	<b>3,530,361</b>	<b>88,903</b>
Prior year cash appropriated	77,432			
<b>Total budgeted revenues</b>	<b>3,297,152</b>			
Expenditures				
Current				
Salaries and benefits	3,769,237	3,769,237	3,705,980	63,257
Operating expenses	2,110,987	2,279,011	2,054,953	224,058
Capital outlay	1,146,205	1,146,205	463,278	682,927
<b>Total expenditures</b>	<b>7,026,429</b>	<b>7,194,453</b>	<b>6,224,211</b>	<b>970,242</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,729,277)</b>	<b>(3,752,995)</b>	<b>(2,693,850)</b>	<b>1,059,145</b>
Other Financing Sources (Uses)				
Transfers in	3,729,277	3,689,565	2,648,247	(1,041,318)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>3,729,277</b>	<b>3,689,565</b>	<b>2,648,247</b>	<b>(1,041,318)</b>
Net change in fund balances	-	(63,430)	(45,603)	17,827
Fund balance, beginning	775,222	775,222	775,222	-
<b>Fund balance, ending</b>	<b>\$ 775,222</b>	<b>711,792</b>	<b>729,619</b>	<b>17,827</b>
Change in accounts receivable			237,515	
Change in prepaid expenses			117	
Change in accounts payable			19,852	
Change in accrued liabilities			(2,583)	
GAAP fund balance			<b>\$ 984,520</b>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**COUNTY INDIGENT FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Other	\$ 11,300,000	2,342,050	2,342,050	-
Investment income	5,000	5,000	3,252	(1,748)
Miscellaneous	-	1,549,812	1,549,812	-
<b>Total revenues</b>	<u>11,305,000</u>	<u>3,896,862</u>	<u>3,895,114</u>	<u>(1,748)</u>
Prior year cash appropriated	(69,921)			
<b>Total budgeted revenues</b>	<u>11,235,079</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	161,029	161,029	147,655	13,374
Operating expenses	17,319,489	9,578,209	7,704,888	1,873,321
Capital outlay	953	-	-	-
<b>Total expenditures</b>	<u>17,481,471</u>	<u>9,739,238</u>	<u>7,852,543</u>	<u>1,886,695</u>
<b>Excess of revenues over expenditures</b>	<u>(6,246,392)</u>	<u>(5,842,376)</u>	<u>(3,957,429)</u>	<u>1,884,947</u>
Other Financing Sources (Uses)				
Transfers in	6,246,392	5,926,077	4,041,399	(1,884,678)
<b>Total other financing sources and uses</b>	<u>6,246,392</u>	<u>5,926,077</u>	<u>4,041,399</u>	<u>(1,884,678)</u>
Net change in fund balance	-	83,701	83,970	269
Fund balance, beginning	<u>112,973</u>	<u>112,973</u>	<u>112,973</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 112,973</u>	<u>196,674</u>	<u>196,943</u>	<u>269</u>
Change in accounts receivable			953	
Change in prepaid expenses			1,251	
Change in accounts payable			(395)	
Change in accrued liabilities			(305)	
GAAP fund balance			<u>\$ 198,447</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY -**  
**BUDGET AND ACTUAL**  
**RISK MANAGEMENT - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 8,000	8,000	7,818	(182)
Miscellaneous	5,000	70,214	70,771	557
<b>Total revenues</b>	<b>13,000</b>	<b>78,214</b>	<b>78,589</b>	<b>375</b>
Prior year cash appropriated	82,759			
<b>Total budgeted revenues</b>	<b>95,759</b>			
Expenditures				
Current				
Salaries and benefits	157,953	157,953	139,421	18,532
Operating expenses	2,523,824	2,790,902	2,588,441	202,461
<b>Total expenditures</b>	<b>2,681,777</b>	<b>2,948,855</b>	<b>2,727,862</b>	<b>220,993</b>
<b>Excess of revenues over expenditures</b>	<b>(2,586,018)</b>	<b>(2,870,641)</b>	<b>(2,649,273)</b>	<b>221,368</b>
Other Financing Sources (Uses)				
Transfers in	2,586,018	2,586,018	2,586,018	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,586,018</b>	<b>2,586,018</b>	<b>2,586,018</b>	<b>-</b>
Net change in fund balance	-	(284,623)	(63,255)	221,368
Fund balance, beginning of year	1,663,789	1,663,789	1,663,789	-
<b>Fund balance, end of year</b>	<b>\$ 1,663,789</b>	<b>1,379,166</b>	<b>1,600,534</b>	<b>221,368</b>
Change in accounts receivable			85	
Change in prepaid expenses			13,492	
Change in accounts payable			13,386	
Change in accrued liabilities			(1,219)	
GAAP fund balance			<u>\$1,626,278</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY -**  
**BUDGET AND ACTUAL**  
**MAJOR MEDICAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,801,330	7,801,330	7,700,666	(100,664)
Refunds	25,000	25,000	492,075	467,075
Investment income	20,000	20,000	33,201	13,201
<b>Total revenues</b>	<u>7,846,330</u>	<u>7,846,330</u>	<u>8,225,942</u>	<u>379,612</u>
Prior year cash appropriated	<u>792,117</u>			
<b>Total budgeted revenues</b>	<u>8,638,447</u>			
Expenditures				
Current				
Employee health claims and prescriptions	8,354,478	8,354,478	7,068,977	1,285,501
Contractual services	283,969	283,969	265,445	18,524
<b>Total expenditures</b>	<u>8,638,447</u>	<u>8,638,447</u>	<u>7,334,422</u>	<u>1,304,025</u>
<b>Excess of revenues over expenditures</b>	-	(792,117)	891,520	1,683,637
Fund balance, beginning of year	<u>3,415,021</u>	<u>3,415,021</u>	<u>3,415,021</u>	-
<b>Fund balance, end of year</b>	<u>\$ 3,415,021</u>	<u>2,622,904</u>	<u>4,306,541</u>	<u>1,683,637</u>
Change in accounts receivable			65,791	
Change in accounts payable			(268,856)	
Change in accrued liabilities			<u>(146,891)</u>	
GAAP fund balance			<u>\$ 3,956,585</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**GROSS RECEIPTS TAX COMMUNICATIONS/EMS COMBINING FUND**

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Gross Receipts Tax-Communications/Emergency Medical Services Fund is now combined with the Ambulance Fund.

The County has established the following sub funds to assist in the accounting and management of the County's financial records. The County's Gross Receipts Tax-Communications/EMS fund includes the following sub funds:

- Ambulance Fund 205
- Gross Receipts Tax-Communications/EMS 226

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

The *Ambulance Fund* is used to account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. Funding is provided by a portion of the three-sixteenths of one percent Emergency Communications/ Emergency Medical Services gross receipts tax in accordance with state statute (Section 7-20E-11 NMSA 1978 Compilation).

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF COMBINING BALANCE SHEETS**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS**  
**June 30, 2014**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
<b>ASSETS</b>			
Pooled cash and investments	\$ 12,989,373	514,207	13,503,580
Receivables			
Taxes	1,079,596	-	1,079,596
Intergovernmental	-	-	-
Interest	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Prepaid expenditures	-	-	-
<b>Total assets</b>	<u>\$ 14,068,969</u>	<u>514,207</u>	<u>14,583,176</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	201,729	201,729
Accrued payroll	-	-	-
Accrued claims	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>201,729</u>	<u>201,729</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	14,068,969	312,478	14,381,447
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<u>14,068,969</u>	<u>312,478</u>	<u>14,381,447</u>
<b>Total liabilities and fund balances</b>	<u>\$ 14,068,969</u>	<u>514,207</u>	<u>14,583,176</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS**  
**Fiscal Year Ended June 30, 2014**

	Gross		
	Receipts Tax	Ambulance	Total
	Comm. / EMS		
Revenues			
Taxes	\$ 6,817,336	-	6,817,336
Intergovernmental - Federal	-	-	-
Intergovernmental - State	-	-	-
Intergovernmental - Other	-	-	-
Investment income	82,795	14,764	97,559
Fees	-	-	-
Sale of assets	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>6,900,131</b>	<b>14,764</b>	<b>6,914,895</b>
Expenditures			
Current			
General government	-	-	-
Public safety	2,002,907	2,958,781	4,961,688
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	311,640	311,640
<b>Total expenditures</b>	<b>2,002,907</b>	<b>3,270,421</b>	<b>5,273,328</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	4,897,224	(3,255,657)	1,641,567
Other Financing Sources (Uses)			
Transfers, in	-	57,870	57,870
Transfers, out	(57,870)	(68,406)	(126,276)
<b>Total other financing sources (uses)</b>	<b>(57,870)</b>	<b>(10,536)</b>	<b>(68,406)</b>
<b>Net changes in fund balances</b>	<b>4,839,354</b>	<b>(3,266,193)</b>	<b>1,573,161</b>
Fund balances beginning of year	9,229,615	3,578,671	12,808,286
<b>Fund balances end of year</b>	<b>\$ 14,068,969</b>	<b>312,478</b>	<b>14,381,447</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**AMBULANCE - SPECIAL REVENUE FUND - COMM/EMS GRT SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 40,000	40,000	14,764	(25,236)
<b>Total revenues</b>	<b>40,000</b>	<b>40,000</b>	<b>14,764</b>	<b>(25,236)</b>
Prior year cash appropriated	2,848,129			
<b>Total budgeted revenues</b>	<b>2,888,129</b>			
Expenditures				
Salaries and benefits	709,454	709,454	528,312	181,142
Operating expenses	2,787,965	2,787,965	2,296,011	491,954
Capital outlay	328,600	328,600	311,640	16,960
<b>Total expenditures</b>	<b>3,826,019</b>	<b>3,826,019</b>	<b>3,135,963</b>	<b>690,056</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(937,890)</b>	<b>(3,786,019)</b>	<b>(3,121,199)</b>	<b>664,820</b>
Other Financing Sources (Uses)				
Transfers in	1,006,296	1,006,296	57,870	(948,426)
Transfers out	(68,406)	(68,406)	(68,406)	-
<b>Total other financing sources (uses)</b>	<b>937,890</b>	<b>937,890</b>	<b>(10,536)</b>	<b>(948,426)</b>
Net change in fund balance	-	(2,848,129)	(3,131,735)	(283,606)
Fund balance, beginning	3,578,671	3,578,671	3,578,671	-
<b>Fund balance, ending</b>	<b>\$3,578,671</b>	<b>730,542</b>	<b>446,936</b>	<b>(283,606)</b>
Change in accounts payable			(134,458)	
GAAP fund balance			<u>\$ 312,478</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COMMUNICATIONS / EMS GROSS RECEIPTS TAX - SPECIAL REVENUE FUND -**  
**COMM/EMS GRT SUB FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,823,242	6,823,242	6,886,867	63,625
Investment income	15,000	15,000	82,795	67,795
<b>Total revenues</b>	<u>6,838,242</u>	<u>6,838,242</u>	<u>6,969,662</u>	<u>131,420</u>
Prior year cash appropriated	<u>(2,646,964)</u>			
<b>Total budgeted revenues</b>	4,191,278			
Expenditures				
Current				
Public safety				
Operating expenses	3,184,982	3,184,982	2,002,907	1,182,075
<b>Total expenditures</b>	<u>3,184,982</u>	<u>3,184,982</u>	<u>2,002,907</u>	<u>1,182,075</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,006,296	3,653,260	4,966,755	1,313,495
Other Financing Sources (Uses)				
Transfers out	<u>(1,006,296)</u>	<u>(1,006,296)</u>	<u>(57,870)</u>	<u>948,426</u>
Net change in fund balance	-	2,646,964	4,908,885	2,261,921
Fund balance, beginning	<u>9,229,615</u>	<u>9,229,615</u>	<u>9,229,615</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 9,229,615</u>	<u>11,876,579</u>	<u>14,138,500</u>	<u>2,261,921</u>
Change in accounts receivable			<u>(69,531)</u>	
GAAP fund balance			<u>\$14,068,969</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

*Law Enforcement Protection Fund.* To account for funds expended for capital outlays, travel and training of the Sheriff's department. Funding is provided from a state grant. The fund was created by authority of state statute (see Section 29-13-4, NMSA Compilation).

*Criminal Justice Training Authority Fund.* To account for the operation of the Criminal Justice Training Authority which provides defensive driving courses and other certified instructor trainings on behalf of San Juan County. Funding is established through a Joint Powers Agreement between San Juan County, City of Farmington, City of Bloomfield, City of Aztec, and the State of New Mexico Department of Public Safety. San Juan County became the fiscal agent on January 1, 2011.

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**SPECIAL REVENUE FUNDS (CONTINUED)**

*Riverview Golf Course Fund.* To account for the operations of the Riverview Golf Course acquired from Central Consolidated School District No. 22 in March, 2010. Funding is provided by golf course fees along with a transfer from the General Fund.

*Recreation Fund.* To account for the operation of youth-centered recreation projects such as amateur baseball. Funding is provided by the County's share of the State Cigarette Tax. The fund was created by authority of state statute (see Section 7-12-15, NMSA Compilation).

*Intergovernmental Grants Fund.* To account for the operations of various state and federal grants. Funding is provided by state and Federal grants and local governments. Authority for creation of the fund was by County Resolution.

*Health Care Fund.* To account for the one-eighth of one percent gross receipts tax for support of indigent patients. Funding is provided by gross receipt taxes county-wide. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

*Fire Excise Tax Fund.* To account for funds expended for operations (excluding wages/benefits) and capital outlay for volunteer fire districts and ambulance services. Funding is provided by a one-fourth of one percent gross receipts tax collected from unincorporated areas within the County. The fund was created by authority of state statute (see Section 7-20E-15 & 16, NMSA 1978 Compilation).

*DWI Facilities.* To account for the operation of the Alternative Sentencing Department, which includes the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, and the Methamphetamine Pilot Project. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by county Resolution.

*County Clerk's Recording Fees Fund.* Authorized by the State legislature to allow County Clerk's offices to charge a fee for filing and recording documents to be used specifically for new equipment and employee training using this equipment. The fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**SPECIAL REVENUE FUNDS (CONTINUED)**

*Fire Districts Fund.* To account for operations and maintenance of the volunteer fire districts in the County. Funding is provided by allotments from the State Fire Marshal's office. The following individual fire districts comprise the Fire District Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, Navajo Dam, Shiprock, Dzilh-Na-O-Dith-Hle, Newcomb, and Ojo. The fund was created by authority of state statute (see Section 59A-53, NMSA 1978 Compilation).

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**CAPITAL PROJECTS FUNDS**

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

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

*Gross Receipts Tax Revenue Bond Series 2008.* To account for the capital projects funded by the GRT Revenue Bonds issued in 2008. The projects include the District Court addition project, the new Sheriff's Offices/D.A.'s Offices/Crime Investigative Facility, and the renovation of the old Sheriff's facility. This fund was created by County Resolution.

*Capital Replacement Fund.* County management established this fund to account for various capital replacement projects.

The *Capital Replacement Reserve Fund* to account for funds reserved for capital replacements and capital projects. One-time revenues are transferred into this reserve fund for one-time expenditures.

*Road Construction Fund.* County management established this fund to account for the construction of roads.

**DEBT SERVICE FUNDS**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

*Debt Service Fund.* To account for the dedicated gross receipts taxes, motor vehicle taxes, and gasoline taxes which are pledged revenues for payments of bond principal and interest. To account for required bond reserve funds.



**Animas River**



**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2014**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
<b>ASSETS</b>				
Pooled cash and investments	\$ 700	28,444	217,339	-
Receivables				
Taxes	224,458	-	-	719,700
Intergovernmental	-	-	-	-
Loan receivable	-	-	-	-
Other	15,850	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 241,008</b>	<b>28,444</b>	<b>217,339</b>	<b>719,700</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 134,923	1,246	426	-
Accrued payroll	37,924	-	-	-
<b>Total liabilities</b>	<b>172,847</b>	<b>1,246</b>	<b>426</b>	<b>-</b>
<b>DEFERRED INFLOWS</b>				
Property taxes	-	-	-	-
Unavailable revenue - HUD	-	-	-	-
<b>Total deferred inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	68,161	27,198	216,913	719,700
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>68,161</b>	<b>27,198</b>	<b>216,913</b>	<b>719,700</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 241,008</b>	<b>28,444</b>	<b>217,339</b>	<b>719,700</b>

	Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter- Governmental Grants	Health Care Fund	Fire Excise Tax
\$	17,083	184,548	1,450	23,413	1,738,474	5,397,684	1,995,959
	-	-	-	-	-	709,832	448,920
	-	6,700	12,387	-	325,836	-	6,463
	-	-	-	-	73,100	-	-
	-	-	3,905	-	-	-	850
	-	-	-	-	-	-	304,040
	-	-	71,669	-	-	-	-
<u>\$</u>	<u>17,083</u>	<u>191,248</u>	<u>89,411</u>	<u>23,413</u>	<u>2,137,410</u>	<u>6,107,516</u>	<u>2,756,232</u>
\$	-	7,274	32,939	-	203,140	-	122,527
	-	1,277	18,251	-	-	-	-
	-	8,551	51,190	-	203,140	-	122,527
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	71,669	-	-	-	304,040
	17,083	182,697	9,833	23,413	1,934,270	6,107,516	2,329,665
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	(43,281)	-	-	-	-
	17,083	182,697	38,221	23,413	1,934,270	6,107,516	2,633,705
<u>\$</u>	<u>17,083</u>	<u>191,248</u>	<u>89,411</u>	<u>23,413</u>	<u>2,137,410</u>	<u>6,107,516</u>	<u>2,756,232</u>

**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2014**

	D.W.I. Facilities	County Clerk's Recording Fees	Fire Districts	Housing Authority
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,011,304	296,675	2,226,234	99,265
Receivables				
Taxes	-	-	-	-
Intergovernmental	415,815	-	-	-
Loan receivable	-	-	-	-
Other	71	-	1,511	30,539
Prepaid expenditures	-	-	39,459	-
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 2,427,190</b>	<b>296,675</b>	<b>2,267,204</b>	<b>129,804</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 99,365	2,302	75,659	202
Accrued payroll	60,260	-	-	3,570
<b>Total liabilities</b>	<b>159,625</b>	<b>2,302</b>	<b>75,659</b>	<b>3,772</b>
<b>DEFERRED INFLOWS</b>				
Property taxes	-	-	-	-
Unavailable revenue - HUD	-	-	-	30,539
<b>Total deferred inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,539</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	39,459	-
Restricted	2,267,565	294,373	2,152,086	95,493
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>2,267,565</b>	<b>294,373</b>	<b>2,191,545</b>	<b>95,493</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 2,427,190</b>	<b>296,675</b>	<b>2,267,204</b>	<b>129,804</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	Hospital Construction Project	GRT Revenue Bond Series 2008
\$ 5,674,098	1,142,350	260,723	6,415,045	\$ 282,371
70,800	177,458	709,832	-	-
-	-	81,918	-	-
-	-	-	-	-
24,000	-	496	-	-
-	-	61	-	-
-	-	-	-	-
<u>\$ 5,768,898</u>	<u>1,319,808</u>	<u>1,053,030</u>	<u>6,415,045</u>	<u>\$ 282,371</u>

\$ -	-	78,425	15,827	480
-	-	63,403	-	-
-	-	141,828	15,827	480

51,289	-	-	-	-
-	-	-	-	-
<u>51,289</u>	-	-	-	-

-	-	61	-	-
-	1,319,808	911,141	6,399,218	281,891
5,717,609	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,717,609</u>	<u>1,319,808</u>	<u>911,202</u>	<u>6,399,218</u>	<u>281,891</u>
<u>\$ 5,768,898</u>	<u>1,319,808</u>	<u>1,053,030</u>	<u>6,415,045</u>	<u>282,371</u>

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2014**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 778,588	2,753,007	151,295	2,751,687	34,447,736
Receivables					
Taxes	-	-	-	-	3,061,000
Intergovernmental	653,936	-	1,796	-	1,504,851
Loan receivable	-	-	-	-	73,100
Other	-	-	-	-	77,222
Prepaid expenditures	-	-	-	-	343,560
Inventory	-	-	-	-	71,669
<b>Total assets</b>	<b>\$ 1,432,524</b>	<b>2,753,007</b>	<b>153,091</b>	<b>2,751,687</b>	<b>39,579,138</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	-	37	-	774,772
Accrued payroll	-	-	-	-	184,685
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>37</b>	<b>-</b>	<b>959,457</b>
<b>DEFERRED INFLOWS</b>					
Property taxes	-	-	-	-	51,289
Unavailable revenue - HUD	-	-	-	-	30,539
<b>Total deferred inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,828</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	415,229
Restricted	653,936	-	153,054	679,858	26,844,872
Committed	-	-	-	-	5,717,609
Assigned	778,588	2,753,007	-	2,071,829	5,603,424
Unassigned	-	-	-	-	(43,281)
<b>Total fund balances</b>	<b>1,432,524</b>	<b>2,753,007</b>	<b>153,054</b>	<b>2,751,687</b>	<b>38,537,853</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 1,432,524</b>	<b>2,753,007</b>	<b>153,091</b>	<b>2,751,687</b>	<b>39,579,138</b>



**Veterans Memorial**

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2014**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
<b>Revenues</b>				
Taxes	\$ 1,557,318	-	-	4,544,574
Intergovernmental - Federal	-	-	9,407	-
Intergovernmental - State	-	125,985	140,540	-
Intergovernmental - Other	161,186	-	-	-
Investment income	575	-	1,154	-
Fees	504,936	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	12,524	-	-	-
<b>Total revenues</b>	<b>2,236,539</b>	<b>125,985</b>	<b>151,101</b>	<b>4,544,574</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	-	-	-	-
Public Safety	-	99,482	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	3,097,059	-	152,920	-
Capital outlay	4,230	5,853	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>3,101,289</b>	<b>105,335</b>	<b>152,920</b>	<b>-</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(864,750)	20,650	(1,819)	4,544,574
<b>Other Financing Sources (Uses)</b>				
Transfers, in	787,534	-	-	-
Transfers, out	-	-	-	(4,590,909)
<b>Total other financing sources (uses)</b>	<b>787,534</b>	<b>-</b>	<b>-</b>	<b>(4,590,909)</b>
<b>Net changes in fund balances</b>	<b>(77,216)</b>	<b>20,650</b>	<b>(1,819)</b>	<b>(46,335)</b>
Fund balances (deficit) beginning of year	145,377	6,548	218,732	766,035
<b>Fund balances (deficit) end of year</b>	<b>\$ 68,161</b>	<b>27,198</b>	<b>216,913</b>	<b>719,700</b>

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Health Care Fund	Fire Excise Tax
-	-	-	-	-	4,513,048	3,114,659
-	-	-	-	583,610	-	-
91,200	-	10,000	-	579,508	-	-
-	215,900	-	-	1,500,000	-	-
-	1,388	259	167	-	39,827	15,487
-	31,568	601,889	-	-	-	10,075
-	246	-	-	-	-	4,241
1,132	302	62,538	-	155	-	49,379
92,332	249,404	674,686	167	2,663,273	4,552,875	3,193,841
-	-	-	-	604,625	-	-
29,104	199,392	-	-	-	-	2,411,046
-	-	-	-	-	-	-
-	-	990,194	-	-	-	-
-	-	-	-	-	-	-
50,000	-	4,902	-	593,494	-	890,378
-	-	-	-	-	-	-
-	-	-	-	-	-	-
79,104	199,392	995,096	-	1,198,119	-	3,301,424
13,228	50,012	(320,410)	167	1,465,154	4,552,875	(107,583)
-	-	326,078	-	372,118	-	-
-	-	-	-	-	(5,096,268)	(381,161)
-	-	326,078	-	372,118	(5,096,268)	(381,161)
13,228	50,012	5,668	167	1,837,272	(543,393)	(488,744)
3,855	132,685	32,553	23,246	96,998	6,650,909	3,122,449
\$ 17,083	182,697	38,221	23,413	1,934,270	6,107,516	2,633,705



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2014**

	D.W.I. Facilities	County Clerks Recording Fees	Fire Districts	Housing Authority
<b>Revenues</b>				
Taxes	\$ -	-	-	-
Intergovernmental - Federal	-	-	-	1,035,124
Intergovernmental - State	2,240,506	-	2,540,496	-
Intergovernmental - Other	440,000	-	-	4,885
Investment income	-	2,058	-	25
Fees	259,640	100,030	-	-
Sale of assets	-	-	-	-
Miscellaneous	144	2,382	1,718	5,238
<b>Total revenues</b>	<b>2,940,290</b>	<b>104,470</b>	<b>2,542,214</b>	<b>1,045,272</b>
<b>Expenditures</b>				
Current				
General government	-	38,012	-	-
Public Safety	3,357,172	-	1,171,534	-
Health and welfare	-	-	-	1,110,686
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	23,119	55,407	1,122,396	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>3,380,291</b>	<b>93,419</b>	<b>2,293,930</b>	<b>1,110,686</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(440,001)	11,051	248,284	(65,414)
<b>Other Financing Sources (Uses)</b>				
Operating transfers, in	870,409	-	-	-
Operating transfers, out	(168,441)	-	-	-
<b>Total other financing sources (uses)</b>	<b>701,968</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>261,967</b>	<b>11,051</b>	<b>248,284</b>	<b>(65,414)</b>
Fund balances beginning of year	2,005,598	283,322	1,943,261	160,907
<b>Fund balances end of year</b>	<b>\$ 2,267,565</b>	<b>294,373</b>	<b>2,191,545</b>	<b>95,493</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	Hospital Construction Project	GRT Revenue Bond Series 2008
1,921,758	1,128,263	2,466,132	-	-
-	-	83,726	-	-
-	-	487,540	-	-
-	-	-	-	2,486
38,941	-	2,598	33,496	2,992
48,000	-	7,987	-	-
-	-	-	-	-
-	-	11,504	-	-
2,008,699	1,128,263	3,059,487	33,496	5,478
-	-	-	-	-
-	-	3,211,655	-	14,847
-	-	-	144,109	-
-	-	-	-	-
1,472,713	-	-	-	-
-	-	-	-	1,185,090
-	-	-	-	-
-	-	-	-	-
1,472,713	-	3,211,655	144,109	1,199,937
535,986	1,128,263	(152,168)	(110,613)	(1,194,459)
-	-	-	4,590,909	-
(283,835)	(1,173,057)	-	-	-
(283,835)	(1,173,057)	-	4,590,909	-
252,151	(44,794)	(152,168)	4,480,296	(1,194,459)
5,465,458	1,364,602	1,063,370	1,918,922	1,476,350
\$ 5,717,609	1,319,808	911,202	6,399,218	281,891

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2014**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>Revenues</b>					
Taxes	\$ -	-	-	4,752,944	23,998,696
Intergovernmental - Federal	560,517	-	18,402	-	2,290,786
Intergovernmental - State	93,419	-	-	-	6,309,194
Intergovernmental - Other	-	-	-	-	2,324,457
Investment income	-	24,065	1,056	30,872	194,960
Fees	-	-	-	-	1,564,125
Sale of assets	-	-	-	-	4,487
Miscellaneous	-	-	-	-	147,016
<b>Total revenues</b>	<b>653,936</b>	<b>24,065</b>	<b>19,458</b>	<b>4,783,816</b>	<b>36,833,721</b>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	642,637
Public Safety	-	-	-	-	10,494,232
Health and welfare	-	-	-	-	1,254,795
Culture and recreation	-	-	-	-	990,194
Environmental	-	-	-	-	4,722,692
Capital outlay	497,945	-	18,439	-	4,451,253
Debt Service	-	-	-	2,715,000	2,715,000
Interest Expense	-	-	-	1,742,482	1,742,482
<b>Total expenditures</b>	<b>497,945</b>	<b>-</b>	<b>18,439</b>	<b>4,457,482</b>	<b>27,013,285</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	155,991	24,065	1,019	326,334	9,820,436
<b>Other Financing Sources (Uses)</b>					
Operating transfers, in	1,181,221	174,077	-	-	8,302,346
Operating transfers, out	-	(897,118)	-	-	(12,590,789)
<b>Total other financing sources (uses)</b>	<b>1,181,221</b>	<b>(723,041)</b>	<b>-</b>	<b>-</b>	<b>(4,288,443)</b>
<b>Net changes in fund balances</b>	<b>1,337,212</b>	<b>(698,976)</b>	<b>1,019</b>	<b>326,334</b>	<b>5,531,993</b>
Fund balances beginning of year	95,312	3,451,983	152,035	2,425,353	33,005,860
<b>Fund balances end of year</b>	<b>\$ 1,432,524</b>	<b>2,753,007</b>	<b>153,054</b>	<b>2,751,687</b>	<b>38,537,853</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SOLID WASTE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,703,746	1,703,746	1,603,898	(99,848)
Intergovernmental - Other	161,198	161,198	161,185	(13)
Investment income	1,500	1,500	575	(925)
Fees	523,000	523,000	503,822	(19,178)
Miscellaneous	-	12,528	12,537	9
<b>Total revenues</b>	<u>2,389,444</u>	<u>2,401,972</u>	<u>2,282,017</u>	<u>(119,955)</u>
Prior year cash appropriated	700			
<b>Total budgeted revenues</b>	<u>2,390,144</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,577,084	1,577,084	1,551,471	25,613
Operating expenses	1,523,272	1,535,800	1,516,079	19,721
Capital outlay	89,819	82,819	4,230	78,589
<b>Total expenditures</b>	<u>3,190,175</u>	<u>3,195,703</u>	<u>3,071,780</u>	<u>123,923</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(800,031)</u>	<u>(793,731)</u>	<u>(789,763)</u>	<u>3,968</u>
Other Financing Sources (Uses)				
Transfers in	800,031	800,031	787,534	(12,497)
Net change in fund balance	-	6,300	(2,229)	(8,529)
Fund balance, beginning	145,377	145,377	145,377	-
<b>Fund balance, ending</b>	<u>\$ 145,377</u>	<u>151,677</u>	<u>143,148</u>	<u>(8,529)</u>
Change in accounts receivable			(45,478)	
Change in accounts payable			(24,553)	
Change in accrued liabilities			<u>(4,956)</u>	
GAAP fund balance			<u>\$ 68,161</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 108,061	125,985	125,985	-
<b>Total revenues</b>	<u>108,061</u>	<u>125,985</u>	<u>125,985</u>	<u>-</u>
Prior year cash appropriated	7,146			
<b>Total budgeted revenues</b>	<u>115,207</u>			
Expenditures				
Operating expenses	97,291	115,215	98,834	16,381
Capital outlay	17,916	17,916	5,853	12,063
<b>Total expenditures</b>	<u>115,207</u>	<u>133,131</u>	<u>104,687</u>	<u>28,444</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(7,146)	21,298	28,444
Fund balance, beginning	6,548	6,548	6,548	-
<b>Fund balance, ending</b>	<u>\$ 6,548</u>	<u>(598)</u>	27,846	<u>28,444</u>
Change in accounts payable			<u>(648)</u>	
GAAP fund balance			<u>\$ 27,198</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FARM AND RANGE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 12,212	12,212	9,407	(2,805)
Intergovernmental - State	-	140,540	140,540	-
Investment income	1,352	1,352	1,154	(198)
<b>Total revenues</b>	<u>13,564</u>	<u>154,104</u>	<u>151,101</u>	<u>(3,003)</u>
Prior year cash appropriated	<u>125,177</u>			
<b>Total budgeted revenues</b>	<u>138,741</u>			
Expenditures				
Current				
Environmental	138,741	279,281	152,719	126,562
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(125,177)	(1,618)	123,559
Fund balance, beginning	<u>218,732</u>	<u>218,732</u>	<u>218,732</u>	-
<b>Fund balance, ending</b>	<u>\$ 218,732</u>	<u>93,555</u>	<u>217,114</u>	<u>123,559</u>
Change in accounts payable			<u>(201)</u>	
GAAP fund balance (deficit)			<u>\$ 216,913</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,790,386	4,590,910	4,590,909	(1)
<b>Total revenues</b>	<u>3,790,386</u>	<u>4,590,910</u>	<u>4,590,909</u>	<u>(1)</u>
Prior year cash appropriated				
<b>Total budgeted revenues</b>	<u>3,790,386</u>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,790,386</u>	<u>4,590,910</u>	<u>4,590,909</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(3,790,386)</u>	<u>(4,590,910)</u>	<u>(4,590,909)</u>	<u>1</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>766,035</u>	<u>766,035</u>	<u>766,035</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 766,035</u>	<u>766,035</u>	<u>766,035</u>	<u>-</u>
Changes in accounts receivables			<u>(46,335)</u>	
GAAP fund balance			<u>\$ 719,700</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 91,200	91,200	91,200	-
Miscellaneous	-	-	1,132	1,132
<b>Total revenues</b>	<u>91,200</u>	<u>91,200</u>	<u>92,332</u>	<u>1,132</u>
Prior year cash appropriated	3,855			
<b>Total budgeted revenues</b>	<u>95,055</u>			
Expenditures				
Current				
Public safety				
Operating expenses	45,055	45,055	29,104	15,951
Capital outlay	50,000	50,000	50,000	-
<b>Total expenditures</b>	<u>95,055</u>	<u>95,055</u>	<u>79,104</u>	<u>15,951</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(3,855)	13,228	17,083
Fund balance, beginning	3,855	3,855	3,855	-
<b>Fund balance, ending</b>	<u>\$ 3,855</u>	<u>-</u>	<u>17,083</u>	<u>17,083</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CRIMINAL JUSTICE TRAINING AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Other	\$ 149,900	149,900	215,900	66,000
Investment income	1,000	1,000	1,388	388
Fees	12,000	12,000	31,968	19,968
Sale of assets	-	-	246	246
Miscellaneous	-	-	302	302
<b>Total revenues</b>	<b>162,900</b>	<b>162,900</b>	<b>249,804</b>	<b>86,904</b>
Prior year cash appropriated	(2,515)			
<b>Total budgeted revenues</b>	<b>160,385</b>			
Expenditures				
Current				
Public safety				
Salaries and benefits	127,835	129,523	127,782	1,741
Operating expenses	32,550	69,800	64,241	5,559
<b>Total expenditures</b>	<b>160,385</b>	<b>199,323</b>	<b>192,023</b>	<b>7,300</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(36,423)</b>	<b>57,781</b>	<b>94,204</b>
Fund balance, beginning	132,685	132,685	132,685	-
<b>Fund balance, ending</b>	<b>\$ 132,685</b>	<b>96,262</b>	<b>190,466</b>	<b>94,204</b>
Change in accounts receivable			(400)	
Change in accounts payable			(7,227)	
Change in accrued liabilities			(142)	
GAAP fund balance			<u>\$ 182,697</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ -	10,000	10,000	-
Fees	664,200	664,200	601,889	(62,311)
Investment income	800	800	259	(541)
Miscellaneous	62,248	62,248	62,538	290
<b>Total revenues</b>	<u>727,248</u>	<u>737,248</u>	<u>674,686</u>	<u>(62,562)</u>
Prior year cash appropriated	1,450			
<b>Total budgeted revenues</b>	<u>728,698</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	639,393	639,393	593,034	46,359
Operating expenses	403,784	408,700	399,002	9,698
Capital outlay	4,761	4,902	4,902	-
<b>Total expenditures</b>	<u>1,047,938</u>	<u>1,052,995</u>	<u>996,938</u>	<u>56,057</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(319,240)</u>	<u>(315,747)</u>	<u>(322,252)</u>	<u>(6,505)</u>
Other Financing Sources (Uses)				
Transfers in	319,240	326,079	326,078	(1)
Net change in fund balance	-	10,332	3,826	(6,506)
Fund balance, beginning	32,553	32,553	32,553	-
<b>Fund balance, ending</b>	<u>\$ 32,553</u>	<u>42,885</u>	<u>36,379</u>	<u>(6,506)</u>
Change in accounts payable			5,553	
Change in accrued liabilities			<u>(3,711)</u>	
GAAP fund balance			<u>\$ 38,221</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**RECREATION FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	-	-	167	167
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>167</b>	<b>167</b>
Prior year cash appropriated	-	-	-	-
<b>Total budgeted revenues</b>	<b>-</b>	<b>-</b>		
Expenditures				
Current				
Cultural and Recreation	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>167</b>	<b>167</b>
Fund balance, beginning	23,246	23,246	23,246	-
<b>Fund balance, ending</b>	<b>\$ 23,246</b>	<b>23,246</b>	<b>23,413</b>	<b>167</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 551,520	1,619,810	583,610	(1,036,200)
Intergovernmental - State	170,650	2,548,637	582,939	(1,965,698)
Intergovernmental - Other	-	1,500,000	1,500,000	-
Miscellaneous	-	-	155	155
<b>Total revenues</b>	<u>722,170</u>	<u>5,668,447</u>	<u>2,666,704</u>	<u>(3,001,743)</u>
Prior year cash appropriated	29,402			
<b>Total budgeted revenues</b>	<u>751,572</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	541,742	931,372	593,840	337,532
Capital outlay	209,830	5,138,595	447,653	4,690,942
<b>Total expenditures</b>	<u>751,572</u>	<u>6,069,967</u>	<u>1,041,493</u>	<u>5,028,474</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(401,520)</u>	<u>1,625,211</u>	<u>2,026,731</u>
Other Financing Sources (Uses)				
Transfers in	-	372,118	372,118	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>372,118</u>	<u>372,118</u>	<u>-</u>
Net change in fund balances	-	(29,402)	1,997,329	2,026,731
Fund balance, beginning	96,998	96,998	96,998	-
<b>Fund balance, ending</b>	<u>\$ 96,998</u>	<u>67,596</u>	<u>2,094,327</u>	<u>2,026,731</u>
Change in accounts receivable			(3,431)	
Change in accounts payable			(156,626)	
GAAP fund balance			<u>\$ 1,934,270</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HEALTH CARE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,551,460	4,551,460	4,569,402	17,942
Investment income	48,000	48,000	39,827	(8,173)
<b>Total revenues</b>	<u>4,599,460</u>	<u>4,599,460</u>	<u>4,609,229</u>	<u>9,769</u>
Prior year cash appropriated	<u>2,850,177</u>			
<b>Total budgeted revenues</b>	<u>7,449,637</u>			
Expenditures	-	-	-	-
<b>Excess of revenues over expenditures</b>	<u>7,449,637</u>	<u>4,599,460</u>	<u>4,609,229</u>	<u>9,769</u>
Other Financing Sources (Uses)				
Transfers out	<u>(7,449,637)</u>	<u>(6,980,947)</u>	<u>(5,096,268)</u>	<u>1,884,679</u>
Net change in fund balances	-	(2,381,487)	(487,039)	1,894,448
Fund balance, beginning	<u>6,650,909</u>	<u>6,650,909</u>	<u>6,650,909</u>	-
<b>Fund balance, ending</b>	<u>\$ 6,650,909</u>	<u>4,269,422</u>	<u>6,163,870</u>	<u>1,894,448</u>
Change in accounts receivable			<u>(56,354)</u>	
GAAP fund balance			<u>\$ 6,107,516</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FIRE EXCISE TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,407,515	3,407,515	3,207,817	(199,698)
Investment income	20,000	20,000	15,487	(4,513)
Fees	625	3,125	10,075	6,950
Sale of assets	-	-	4,241	4,241
Miscellaneous	-	41,848	42,916	1,068
<b>Total revenues</b>	<u>3,428,140</u>	<u>3,472,488</u>	<u>3,280,536</u>	<u>(191,952)</u>
<b>Prior year cash appropriated</b>	<u>1,634,581</u>			
<b>Total budgeted revenues</b>	<u>5,062,721</u>			
Expenditures				
Public Safety				
Operating expenses	3,140,080	3,269,429	2,416,012	853,417
Capital outlay	1,541,480	1,473,508	952,338	521,170
<b>Total expenditures</b>	<u>4,681,560</u>	<u>4,742,937</u>	<u>3,368,350</u>	<u>1,374,587</u>
<b>Excess of revenues over expenditures</b>	<u>381,161</u>	<u>(1,270,449)</u>	<u>(87,814)</u>	<u>1,182,635</u>
Other Financing Sources (Uses)				
Transfers out	<u>(381,161)</u>	<u>(381,161)</u>	<u>(381,161)</u>	<u>-</u>
Net change in fund balances	-	(1,651,610)	(468,975)	1,182,635
Fund balance, beginning	<u>3,122,449</u>	<u>3,122,449</u>	<u>3,122,449</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 3,122,449</u>	<u>1,470,839</u>	<u>2,653,474</u>	<u>1,182,635</u>
Change in accounts receivable			(86,696)	
Change in prepaid expenses			7,350	
Change in accounts payable			<u>59,577</u>	
GAAP fund balance			<u>\$2,633,705</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**D.W.I. FACILITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 1,925,363	1,992,054	2,240,506	248,452
Intergovernmental - Other	440,000	440,000	440,000	-
Fees	300,957	300,957	259,640	(41,317)
Miscellaneous	-	-	75	75
<b>Total revenues</b>	<u>2,666,320</u>	<u>2,733,011</u>	<u>2,940,221</u>	<u>207,210</u>
Prior year cash appropriated	500,423			
<b>Total budgeted revenues</b>	<u>3,166,743</u>			
Expenditures				
Public Safety				
Salaries and benefits	3,081,234	2,842,862	2,739,982	102,880
Operating expenses	888,658	919,292	593,099	326,193
Capital outlay	215,636	190,444	37,503	152,941
<b>Total expenditures</b>	<u>4,185,528</u>	<u>3,952,598</u>	<u>3,370,584</u>	<u>582,014</u>
<b>Excess of revenues over expenditures</b>	<u>(1,018,785)</u>	<u>(1,219,587)</u>	<u>(430,363)</u>	<u>789,224</u>
Other Financing Sources (Uses)				
Transfers in	1,018,785	870,410	870,409	(1)
Transfers out	-	(168,441)	(168,441)	-
<b>Total other financing sources (uses)</b>	<u>1,018,785</u>	<u>701,969</u>	<u>701,968</u>	<u>(1)</u>
Net change in fund balances	-	(517,618)	271,605	789,223
Fund balance, beginning	<u>2,005,598</u>	<u>2,005,598</u>	<u>2,005,598</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 2,005,598</u>	<u>1,487,980</u>	<u>2,277,203</u>	<u>789,223</u>
Change in accounts receivable			69	
Change in accounts payable			(8,002)	
Change in accrued liabilities			<u>(1,705)</u>	
GAAP fund balance			<u>\$ 2,267,565</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COUNTY CLERK'S RECORDING FEES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 100,000	100,000	100,030	30
Investment income	2,000	2,000	2,058	58
Miscellaneous	-	-	2,382	2,382
<b>Total revenues</b>	<u>102,000</u>	<u>102,000</u>	<u>104,470</u>	<u>2,470</u>
Prior year cash appropriated	<u>40,981</u>			
<b>Total budgeted revenues</b>	142,981			
Expenditures				
Current				
General Government				
Operating expenses	59,400	59,400	38,328	21,072
Capital outlay	83,581	83,581	61,331	22,250
<b>Total expenditures</b>	<u>142,981</u>	<u>142,981</u>	<u>99,659</u>	<u>43,322</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(40,981)	4,811	45,792
Fund balance, beginning	<u>283,322</u>	<u>283,322</u>	<u>283,322</u>	-
<b>Fund balance, ending</b>	<u>\$ 283,322</u>	<u>242,341</u>	288,133	<u>45,792</u>
Change in accounts payable			<u>6,240</u>	
GAAP fund balance			<u>\$ 294,373</u>	



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**VOLUNTEER FIRE DISTRICTS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$1,582,496	2,540,496	2,540,496	-
Miscellaneous	-	-	207	207
<b>Total revenues</b>	<u>1,582,496</u>	<u>2,540,496</u>	<u>2,540,703</u>	<u>207</u>
Prior year cash appropriated	<u>1,949,969</u>			
<b>Total budgeted revenues</b>	<u>3,532,465</u>			
Expenditures				
Public Safety				
Operating expenses	1,297,225	2,255,225	1,145,783	1,109,442
Capital outlay	<u>2,235,240</u>	<u>2,235,240</u>	<u>1,118,654</u>	<u>1,116,586</u>
<b>Total expenditures</b>	<u>3,532,465</u>	<u>4,490,465</u>	<u>2,264,437</u>	<u>2,226,028</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,949,969)	276,266	2,226,235
Fund balance, beginning	<u>1,943,261</u>	<u>1,943,261</u>	<u>1,943,261</u>	-
<b>Fund balance, ending</b>	<u><u>\$1,943,261</u></u>	<u><u>(6,708)</u></u>	<u><u>2,219,527</u></u>	<u><u>2,226,235</u></u>
Change in accounts receivable			1,511	
Change in accounts payable			<u>(29,493)</u>	
GAAP fund balance			<u><u>\$2,191,545</u></u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOUSING AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$1,202,813	1,202,813	1,035,124	(167,689)
Intergovernmental - Other	8,718	8,718	4,885	(3,833)
Investment Income	23	23	25	2
Miscellaneous	11,712	11,712	5,238	(6,474)
<b>Total revenues</b>	<u>1,223,266</u>	<u>1,223,266</u>	<u>1,045,272</u>	<u>(177,994)</u>
Prior year cash appropriated	164,992			
<b>Total budgeted revenues</b>	<u>1,388,258</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	144,366	144,366	144,207	159
Operating expenses	1,243,892	1,243,892	966,792	277,100
<b>Total expenditures</b>	<u>1,388,258</u>	<u>1,388,258</u>	<u>1,110,999</u>	<u>277,259</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(164,992)	(65,727)	99,265
Fund balance, beginning	160,907	160,907	160,907	-
<b>Fund balance, ending</b>	<u>\$ 160,907</u>	<u>(4,085)</u>	95,180	<u>99,265</u>
Change in prepaid expenses			(93)	
Change in accounts payable			802	
Change in accrued liabilities			<u>(396)</u>	
GAAP fund balance			<u>\$ 95,493</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**WATER RESERVE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes - Local Effort	\$ 1,412,971	1,412,971	1,474,479	61,508
Taxes - State Shared	366,976	366,976	445,611	78,635
Fees	-	-	24,000	24,000
Interest earnings	35,000	35,000	38,941	3,941
<b>Total revenues</b>	<u>1,814,947</u>	<u>1,814,947</u>	<u>1,983,031</u>	<u>168,084</u>
<b>Prior year cash appropriated</b>	<u>341,754</u>			
<b>Total budgeted revenues</b>	<u>2,156,701</u>			
Expenditures				
Current				
Environmental				
Operating expenses	<u>1,872,866</u>	<u>1,872,866</u>	<u>1,472,713</u>	<u>400,153</u>
<b>Total expenditures</b>	<u>1,872,866</u>	<u>1,872,866</u>	<u>1,472,713</u>	<u>400,153</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	283,835	(57,919)	510,318	568,237
Other Financing Sources (Uses)				
Transfers out	<u>(283,835)</u>	<u>(283,835)</u>	<u>(283,835)</u>	-
Net change in fund balance	-	(341,754)	226,483	568,237
Fund balance, beginning	<u>5,465,458</u>	<u>5,465,458</u>	<u>5,465,458</u>	-
<b>Fund balance, ending</b>	<u>\$ 5,465,458</u>	<u>5,123,704</u>	<u>5,691,941</u>	<u>568,237</u>
Change in accounts receivable			22,647	
Change in deferred inflows			<u>3,021</u>	
GAAP fund balance			<u>\$ 5,717,609</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GROSS RECEIPTS TAX RESERVE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,137,865	1,137,865	1,142,351	4,486
Prior year cash appropriated	35,192			
<b>Total budgeted revenues</b>	<u>1,173,057</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,173,057</u>	<u>1,137,865</u>	<u>1,142,351</u>	<u>4,486</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,173,057)</u>	<u>(1,173,057)</u>	<u>(1,173,057)</u>	-
<b>Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses</b>	-	(35,192)	(30,706)	4,486
Fund balance, beginning	<u>1,364,602</u>	<u>1,364,602</u>	<u>1,364,602</u>	-
<b>Fund balance, ending</b>	<u>\$1,364,602</u>	<u>1,329,410</u>	<u>1,333,896</u>	<u>4,486</u>
Change in accounts receivable			<u>(14,088)</u>	
GAAP fund balance			<u>\$1,319,808</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**JUVENILE SERVICES - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 2,504,035	2,504,035	2,522,486	18,451
Fees	8,500	8,500	6,666	(1,834)
Intergovernmental - Federal	140,000	115,000	81,852	(33,148)
Intergovernmental - State	747,000	747,000	474,014	(272,986)
Investment income	2,000	2,000	2,598	598
Miscellaneous	4,650	4,650	11,832	7,182
<b>Total revenues</b>	<b>3,406,185</b>	<b>3,381,185</b>	<b>3,099,448</b>	<b>(281,737)</b>
Prior year cash appropriated	150,236			
<b>Total budgeted revenues</b>	<b>3,556,421</b>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,855,546	2,855,546	2,510,787	344,759
Operating expenses	700,875	700,875	647,062	53,813
<b>Total expenditures</b>	<b>3,556,421</b>	<b>3,556,421</b>	<b>3,157,849</b>	<b>398,572</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		-	(58,401)	116,835
Fund balance, beginning	1,063,370	1,063,370	1,063,370	-
<b>Fund balance, ending</b>	<b>\$ 1,063,370</b>	<b>888,134</b>	<b>1,004,969</b>	<b>116,835</b>
Change in accounts receivable			(39,961)	
Change in prepaid expenses			61	
Change in accounts payable			(47,059)	
Change in accrued liabilities			(6,808)	
GAAP fund balance			<u>\$ 911,202</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL CONSTRUCTION PROJECT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	33,496	33,496
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>33,496</u>	<u>33,496</u>
Prior year cash appropriated	1,918,922			
<b>Total budgeted revenues</b>	<u>1,918,922</u>			
Expenditures				
Contractual services	-	-	128,282	(128,282)
Capital outlay	5,709,308	6,509,832	-	6,509,832
<b>Total expenditures</b>	<u>5,709,308</u>	<u>6,509,832</u>	<u>128,282</u>	<u>6,381,550</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,790,386)</u>	<u>(6,509,832)</u>	<u>(94,786)</u>	<u>6,415,046</u>
Other Financing Sources (Uses)				
Transfers in	3,790,386	4,590,910	4,590,909	(1)
Net change in fund balances	-	(1,918,922)	4,496,123	6,415,045
Fund balance, beginning	1,918,922	1,918,922	1,918,922	-
<b>Fund balance, ending</b>	<u>\$ 1,918,922</u>	<u>-</u>	<u>6,415,045</u>	<u>6,415,045</u>
Change in accounts payable			(15,827)	
GAAP fund balance			<u>\$ 6,399,218</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GROSS RECEIPTS TAX REVENUE BOND SERIES 2008 - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Other	\$ -	2,486	2,486	-
Investment income	-	-	2,992	2,992
<b>Total revenues</b>	-	2,486	5,478	2,992
Prior year cash appropriated	1,729,858			
<b>Total budgeted revenues</b>	1,729,858			
Expenditures				
Contractual services	-	-	27,324	(27,324)
Capital outlay	1,729,858	1,732,344	1,425,641	306,703
<b>Total expenditures</b>	1,729,858	1,732,344	1,452,965	279,379
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,729,858)	(1,447,487)	282,371
Fund balance, beginning	1,476,350	1,476,350	1,476,350	-
<b>Fund balance, ending</b>	<u>\$ 1,476,350</u>	<u>(253,508)</u>	28,863	<u>282,371</u>
Change in accounts payable			<u>253,028</u>	
GAAP fund balance			<u>\$ 281,891</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash appropriated	101,463			
<b>Total budgeted revenues</b>	<u>101,463</u>			
Expenditures				
Current				
Capital outlay	875,738	1,578,757	504,096	1,074,661
<b>Total expenditures</b>	<u>875,738</u>	<u>1,578,757</u>	<u>504,096</u>	<u>1,074,661</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(774,275)	(1,578,757)	(504,096)	1,074,661
Other Financing Sources (Uses)				
Transfers in	774,275	1,477,294	1,181,221	(296,073)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>774,275</u>	<u>1,477,294</u>	<u>1,181,221</u>	<u>(296,073)</u>
Net change in fund balance	-	(101,463)	677,125	778,588
Fund balance, beginning	95,312	95,312	95,312	-
<b>Fund balance, ending</b>	<u>\$ 95,312</u>	<u>(6,151)</u>	<u>772,437</u>	<u>778,588</u>
Change in accounts receivable			653,936	
Change in accounts payable			<u>6,151</u>	
GAAP fund balance			<u>\$ 1,432,524</u>	



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CAPITAL REPLACEMENT RESERVE - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 20,000	20,000	24,065	4,065
<b>Total revenues</b>	<u>20,000</u>	<u>20,000</u>	<u>24,065</u>	<u>4,065</u>
Prior year cash appropriated	(194,077)			
<b>Total budgeted revenues</b>	<u>(174,077)</u>			
Expenditures	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(174,077)</u>	<u>20,000</u>	<u>24,065</u>	<u>4,065</u>
Other Financing Sources (Uses)				
Transfers in	174,077	174,077	174,077	-
Transfers out	-	(1,423,287)	(897,118)	526,169
<b>Total other financing sources (uses)</b>	<u>174,077</u>	<u>(1,249,210)</u>	<u>(723,041)</u>	<u>526,169</u>
Net change in fund balance	-	(1,229,210)	(698,976)	530,234
Fund balance, beginning	<u>3,451,983</u>	<u>3,451,983</u>	<u>3,451,983</u>	<u>-</u>
<b>Fund balance, ending</b>	<u><u>\$3,451,983</u></u>	<u><u>2,222,773</u></u>	<u><u>2,753,007</u></u>	<u><u>530,234</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**ROAD CONSTRUCTION - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Federal	\$ 400,553	400,553	18,402	(382,151)
Investment income	-	-	1,056	1,056
<b>Total revenues</b>	<u>400,553</u>	<u>400,553</u>	<u>19,458</u>	<u>(381,095)</u>
Prior year cash appropriated	134,466			
<b>Total budgeted revenues</b>	<u>535,019</u>			
Expenditures				
Road construction	535,019	535,019	18,402	516,617
<b>Total expenditures</b>	<u>535,019</u>	<u>535,019</u>	<u>18,402</u>	<u>516,617</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(134,466)	1,056	135,522
Fund balance, beginning	152,035	152,035	152,035	-
<b>Fund balance, ending</b>	<u>\$ 152,035</u>	<u>17,569</u>	153,091	<u>135,522</u>
Change in accounts payable			(37)	
GAAP fund balance			<u>\$ 153,054</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,753,963	4,753,963	4,752,943	(1,020)
Investment earnings	25,000	25,000	30,872	5,872
<b>Total revenues</b>	<u>4,778,963</u>	<u>4,778,963</u>	<u>4,783,815</u>	<u>4,852</u>
Prior year cash appropriated	(321,481)			
<b>Total Budgeted revenues</b>	<u>4,457,482</u>			
Expenditures				
Debt Service				
Principal	2,715,000	2,715,000	2,715,000	-
Interest	1,742,482	1,742,482	1,742,481	1
<b>Total expenditures</b>	<u>4,457,482</u>	<u>4,457,482</u>	<u>4,457,481</u>	<u>1</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	321,481	326,334	4,853
Fund balance, beginning	<u>2,425,353</u>	<u>2,425,353</u>	<u>2,425,353</u>	-
<b>Fund balance, ending</b>	<u>\$ 2,425,353</u>	<u>2,746,834</u>	<u>2,751,687</u>	<u>4,853</u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**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, 2014**

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
<b>CLERK REFUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 969	118	182	<b>905</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 969	118	182	<b>905</b>
<b>CONSERVANCY AND IRRIGATION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	448,423	448,423	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	448,423	448,423	-
<b>MUNICIPALITIES FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	3,307,396	3,307,396	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	3,307,396	3,307,396	-
<b>STATE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	4,025,925	4,025,925	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	4,025,925	4,025,925	-
<b>SCHOOL FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	52,469,834	52,469,834	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	52,469,834	52,469,834	-

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2014**

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
<b>SUSPENSE FUND</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 50,165	84,177,927	84,047,607	<b>180,485</b>
Property taxes receivable	2,385,370	68,652,209	68,594,761	<b>2,442,818</b>
<b>Total assets</b>	<u>\$ 2,435,535</u>	<u>152,830,136</u>	<u>152,642,368</u>	<u><b>2,623,303</b></u>
<b>LIABILITIES</b>				
Due to other taxing districts	2,435,535	61,477,183	61,289,415	<b>2,623,303</b>
<b>Total Liabilities</b>	<u>\$ 2,435,535</u>	<u>61,477,183</u>	<u>61,289,415</u>	<u><b>2,623,303</b></u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 51,134	84,178,045	84,047,789	<b>181,390</b>
Property taxes receivable	2,385,370	68,652,209	68,594,761	<b>2,442,818</b>
<b>Total Assets</b>	<u>\$ 2,436,504</u>	<u>152,830,254</u>	<u>152,642,550</u>	<u><b>2,624,208</b></u>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 969	118	182	<b>905</b>
Due to other taxing districts	2,435,535	61,477,183	61,289,415	<b>2,623,303</b>
<b>Total liabilities</b>	<u>\$ 2,436,504</u>	<u>61,477,301</u>	<u>61,289,597</u>	<u><b>2,624,208</b></u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014**

**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, 2014**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>ASSETS</b>			
Pooled cash and investments	\$ 500,671	314,403	815,074
Receivables			
Intergovernmental	4,055	-	4,055
Other	434	-	434
Prepaid expenditures	79,981	-	79,981
<b>Total assets</b>	<b>\$ 585,141</b>	<b>314,403</b>	<b>899,544</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 31,260	-	31,260
Accrued payroll	68,326	-	68,326
<b>Total liabilities</b>	<b>99,586</b>	<b>-</b>	<b>99,586</b>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	79,981	-	79,981
Restricted	405,574	314,403	719,977
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>485,555</b>	<b>314,403</b>	<b>799,958</b>
<b>Total liabilities and fund balances</b>	<b>\$ 585,141</b>	<b>314,403</b>	<b>899,544</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2014**

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net position are different because:	Communications Authority
<b>Total Fund Balance Communications Authority</b>	<u>\$ 799,958</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	919,538
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(183,416)</u>
<b>Net position Communications Authority</b>	<u><u>\$ 1,536,080</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**COMMUNICATIONS AUTHORITY**  
**Fiscal Year Ended June 30, 2014**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - Federal	\$ -	-	-
Intergovernmental - State	12,704	-	12,704
Intergovernmental - Other	2,002,907	-	2,002,907
Investment income	5,826	2,241	8,067
Sale of assets	-	-	-
Miscellaneous	20,909	-	20,909
<b>Total revenues</b>	<b>2,042,346</b>	<b>2,241</b>	<b>2,044,587</b>
Expenditures			
Current			
Public Safety	4,313,603	-	4,313,603
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>4,313,603</b>	<b>-</b>	<b>4,313,603</b>
Excess of revenues over expenditures before other financings sources (uses)	(2,271,257)	2,241	(2,269,016)
<b>Net changes in fund balances</b>	<b>(2,271,257)</b>	<b>2,241</b>	<b>(2,269,016)</b>
Fund balances beginning of year	2,756,812	312,162	3,068,974
<b>Fund balances end of year</b>	<b>\$ 485,555</b>	<b>314,403</b>	<b>799,958</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2014**

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of activities are different because:	Communications Authority
Net changes in fund balances total governmental fund	<u>\$ (2,269,016)</u>
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	(179,869)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>12,413</u>
<b>Change in net position Communications Authority</b>	<u><u>\$ (2,436,472)</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COMMUNICATIONS AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental - State	\$ 26,902	37,902	12,704	(25,198)
Intergovernmental - Other	3,184,982	3,184,982	2,002,907	(1,182,075)
Investment income	30,000	30,000	5,826	(24,174)
Miscellaneous	5,000	5,000	21,154	16,154
<b>Total revenues</b>	<u>3,246,884</u>	<u>3,257,884</u>	<u>2,042,591</u>	<u>(1,215,293)</u>
Prior year cash appropriated	<u>2,136,446</u>			
<b>Total budgeted revenues</b>	<u>5,383,330</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,329,930	3,329,930	2,862,331	467,599
Operating expenses	2,053,400	2,064,400	1,472,692	591,708
<b>Total expenditures</b>	<u>5,383,330</u>	<u>5,394,330</u>	<u>4,335,023</u>	<u>1,059,307</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<u>- (2,136,446)</u>	<u>(2,292,432)</u>	<u>(155,986)</u>
Fund balance, beginning	<u>2,756,812</u>	<u>2,756,812</u>	<u>2,756,812</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 2,756,812</u>	<u>620,366</u>	<u>464,380</u>	<u>(155,986)</u>
Change in accounts receivable			(245)	
Change in prepaid expenses			1,835	
Change in accounts payable			25,488	
Change in accrued liabilities			<u>(5,903)</u>	
GAAP fund balance (deficit)			<u>\$ 485,555</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COMMUNICATIONS AUTHORITY CAPITAL - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ 2,000	2,000	2,241	241
<b>Total revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>2,241</u>	<u>241</u>
Prior year cash appropriated	(2,000)			
<b>Total budgeted revenues</b>	<u>-</u>			
Expenditures				
Capital outlay	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>2,000</u>	<u>2,241</u>	<u>241</u>
Fund balance, beginning	<u>312,162</u>	<u>312,162</u>	<u>312,162</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 312,162</u>	<u>314,162</u>	<u>314,403</u>	<u>241</u>

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEET  
SAN JUAN WATER COMMISSION  
June 30, 2014**

	San Juan Water Commission
<b>ASSETS</b>	
Pooled cash and investments	\$ 50,067
Receivables	
Intergovernmental	-
Interest	-
Other	23
Prepaid expenditures	17,497
<b>Total assets</b>	<u>\$ 67,587</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 3,467
Accrued payroll	10,841
<b>Total liabilities</b>	<u>14,308</u>
<b>FUND BALANCES</b>	
Nonspendable	17,497
Restricted	35,782
Committed	-
Assigned	-
Unassigned	-
<b>Total fund balances</b>	<u>53,279</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 67,587</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2014**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	San Juan Water Commission
<b>Total Fund Balance San Juan Water Commission</b>	<u>\$ 53,279</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	32,000
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(41,142)</u>
<b>Net position San Juan Water Commission</b>	<u><u>\$ 44,137</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, 2014**

	<u>San Juan Water Commission</u>
<u>Revenues</u>	
Intergovernmental - Federal	\$ -
Intergovernmental - State	-
Intergovernmental - Other	1,472,713
Investment income	847
Sale of assets	-
Fees	7,149
Miscellaneous	<u>652</u>
<b>Total revenues</b>	<u>1,481,361</u>
<u>Expenditures</u>	
Current	
Environmental	1,545,691
Capital outlay	<u>2,817</u>
<b>Total expenditures</b>	<u>1,548,508</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(67,147)</u>
<b>Net changes in fund balances</b>	(67,147)
Fund balances beginning of year	<u>120,426</u>
<b>Fund balances end of year</b>	<u>\$ 53,279</u>

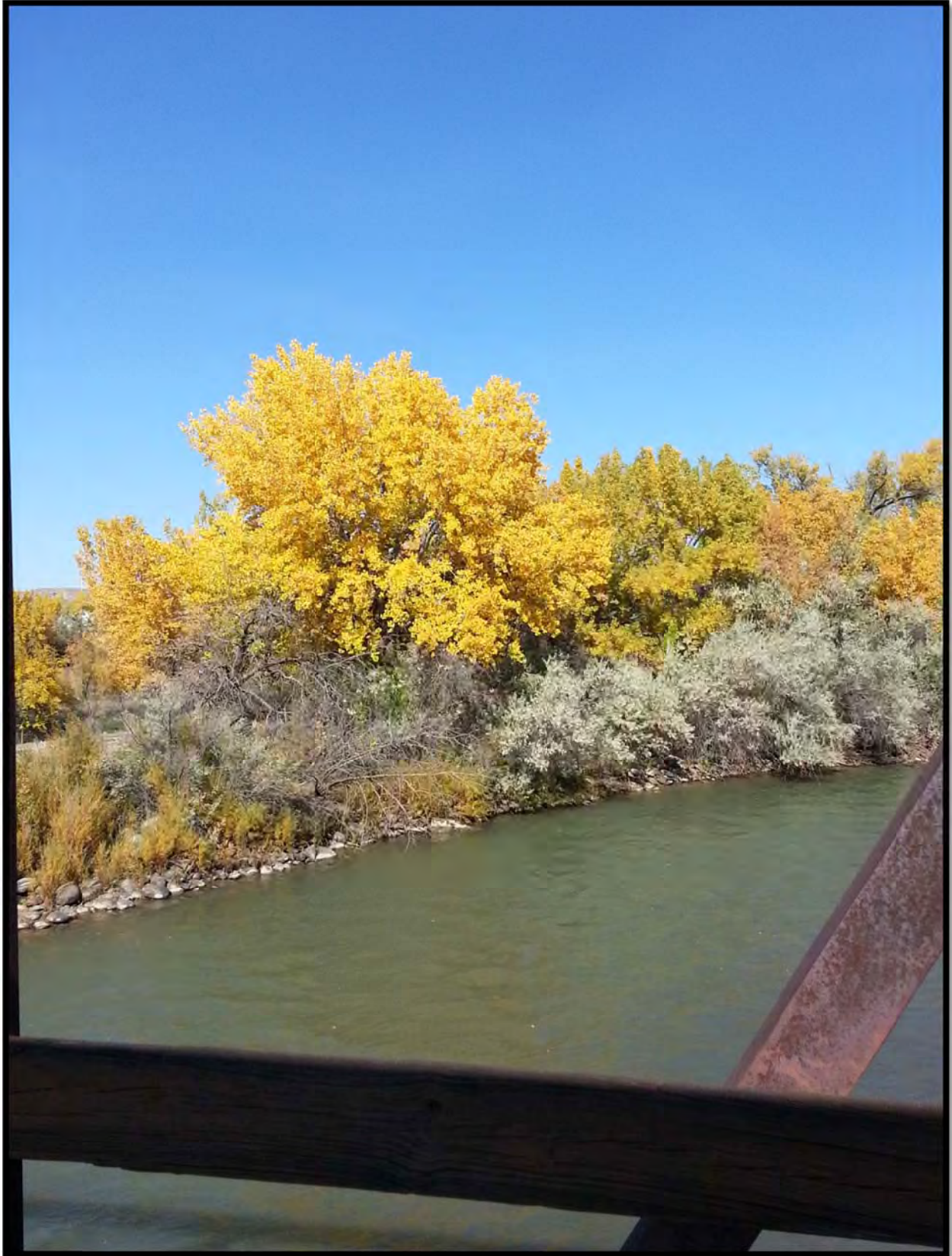


**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2014**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of activities are different because:	San Juan Water Commission
Net changes in fund balances total governmental fund	<u>\$ (67,147)</u>
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	(8,644)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>54,682</u>
<b>Change in net position San Juan Water Commission</b>	<u><u>\$ (21,109)</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SAN JUAN WATER COMMISSION - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental - Other	\$ 1,872,866	1,872,866	1,472,713	(400,153)
Investment income	1,000	1,000	847	(153)
Fees	7,584	7,584	7,564	(20)
Miscellaneous	-	-	629	629
<b>Total revenues</b>	<u>1,881,450</u>	<u>1,881,450</u>	<u>1,481,753</u>	<u>(399,697)</u>
<b>Prior year cash appropriated</b>	<u>144,513</u>			
<b>Total budgeted revenues</b>	<u>2,025,963</u>			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	440,670	440,670	499,648	(58,978)
Operating expenses	1,200,293	1,200,293	1,079,315	120,978
Capital outlay	385,000	385,000	2,817	382,183
<b>Total expenditures</b>	<u>2,025,963</u>	<u>2,025,963</u>	<u>1,581,780</u>	<u>444,183</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(144,513)</u>	<u>(100,027)</u>	<u>44,486</u>
Fund balance, beginning	<u>120,426</u>	<u>120,426</u>	<u>120,426</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 120,426</u>	<u>(24,087)</u>	<u>20,399</u>	<u>44,486</u>
Change in accounts receivable			(392)	
Change in prepaid expenses			16,497	
Change in accounts payable			18,300	
Change in accrued liabilities			<u>(1,525)</u>	
GAAP fund balance			<u>\$ 53,279</u>	



**Animas River**

**SAN JUAN COUNTY, NEW MEXICO  
STATISTICAL SECTION  
June 30, 2014**

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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Primary Government Governmental Activities					
Net investment in capital assets	\$ 69,428,154	\$ 93,246,313	\$ 101,789,063	\$ 99,404,659	\$ 126,888,528
Restricted	52,471,042	47,398,013	57,049,924	85,767,872	76,534,768
Unrestricted	18,932,449	21,315,485	21,174,778	21,140,718	23,420,938
Total governmental activities net position	<u>\$ 140,831,645</u>	<u>\$ 161,959,811</u>	<u>\$ 180,013,765</u>	<u>\$ 206,313,249</u>	<u>\$ 226,844,234</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Net investment in capital assets	\$ -	\$ 1,512,528	\$ 1,436,277	\$ 1,365,768	\$ 2,219,071
Restricted	-	-	-	-	-
Unrestricted	-	2,876,844	4,726,984	6,034,938	7,245,166
Total Communications Authority net position	<u>\$ -</u>	<u>\$ 4,389,372</u>	<u>\$ 6,163,261</u>	<u>\$ 7,400,706</u>	<u>\$ 9,464,237</u>
<u>San Juan Water Commission</u>					
Net investment in capital assets	\$ -	\$ 51,413	\$ 36,019	\$ 27,817	\$ 30,408
Restricted	-	-	-	-	-
Unrestricted	-	3,180,971	2,014,146	889,748	200,326
Total San Juan Water Commission net position	<u>\$ -</u>	<u>\$ 3,232,384</u>	<u>\$ 2,050,165</u>	<u>\$ 917,565</u>	<u>\$ 230,734</u>

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

SCHEDULE 1

Fiscal Year				
2010	2011	2012	2013	2014
\$ 151,354,543	\$ 161,240,728	\$ 171,338,386	\$ 175,555,180	\$ 175,548,986
64,651,646	49,534,640	43,784,988	39,698,702	46,060,723
22,729,468	29,318,842	28,938,256	24,615,489	24,500,265
<u>\$ 238,735,657</u>	<u>\$ 240,094,210</u>	<u>\$ 244,061,630</u>	<u>\$ 239,869,371</u>	<u>\$ 246,109,974</u>
\$ 1,696,202	\$ 1,498,884	\$ 1,292,689	\$ 1,099,407	\$ 919,538
-	6,866,256	7,038,159	2,794,999	536,561
6,985,364	50,755	62,534	78,146	79,981
<u>\$ 8,681,566</u>	<u>\$ 8,415,895</u>	<u>\$ 8,393,382</u>	<u>\$ 3,972,552</u>	<u>\$ 1,536,080</u>
\$ 29,126	\$ 21,408	\$ 20,665	\$ 40,644	\$ 32,000
-	101,487	92,269	23,602	-
(24,987)	533	553	1,000	12,137
<u>\$ 4,139</u>	<u>\$ 123,428</u>	<u>\$ 113,487</u>	<u>\$ 65,246</u>	<u>\$ 44,137</u>

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

	Fiscal Year				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Expenses</b>					
Governmental activities:					
General government	\$ 10,548,533	\$ 13,954,344	\$ 14,031,046	\$ 16,045,023	\$ 18,336,265
Public safety	27,825,258	32,939,333	39,688,102	44,186,566	45,027,490
Public works	4,437,632	4,215,514	6,366,308	7,747,021	7,816,257
Health and welfare	12,100,287	12,625,098	14,038,470	17,997,903	21,108,345
Culture and recreation	3,434,244	3,565,049	3,933,351	4,552,527	5,555,398
Environmental	2,516,476	2,961,851	3,323,786	3,710,884	3,876,585
Interest on long-term debt	3,147,361	3,545,101	3,187,875	3,226,345	3,464,626
Total governmental activities expenses	<u>\$ 64,009,791</u>	<u>\$ 73,806,290</u>	<u>\$ 84,568,938</u>	<u>\$ 97,466,269</u>	<u>\$ 105,184,966</u>
<b>Program Revenues</b> (see Schedule 3)					
Governmental activities:					
Charges for services:					
General government	\$ 897,298	\$ 949,514	\$ 1,033,562	\$ 1,240,351	\$ 1,668,349
Public Safety	664,873	811,926	765,960	1,254,033	1,399,139
Health and welfare	5,238,580	5,143,949	5,310,921	5,859,701	6,660,677
Culture and recreation	2,076,540	2,790,996	2,784,826	3,521,082	3,689,775
Other activities	402,988	275,143	329,494	285,207	282,574
Operating grants and contributions	7,282,163	10,086,580	11,136,665	16,277,232	16,024,794
Capital grants and contributions	1,378,307	3,682,720	2,971,067	8,635,839	10,634,591
Total governmental activities program revenues	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (46,069,042)</u>	<u>\$ (50,065,462)</u>	<u>\$ (60,236,443)</u>	<u>\$ (60,392,824)</u>	<u>\$ (64,825,067)</u>

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

Governmental activities:					
Taxes (see Schedule 4)					
Property taxes	\$ 16,712,145	\$ 18,244,189	\$ 16,794,458	\$ 19,175,278	\$ 20,207,811
Gross receipts taxes	26,636,072	34,956,500	37,741,077	42,060,583	40,928,066
Gas/Motor vehicle taxes	1,637,564	1,581,442	1,625,501	1,800,586	1,685,025
Franchise taxes	576,867	578,898	579,408	876,336	1,210,037
Oil & gas taxes	13,239,591	18,155,251	16,085,560	17,313,715	15,645,026
Cigarette taxes	14,824	16,239	20,483	23,269	18,880
Payments in lieu of taxes	1,222,891	1,243,173	1,234,023	1,219,606	2,748,488
Loss on defeasance	-	-	-	-	-
Investment earnings	2,078,343	2,468,396	3,609,971	3,560,458	2,147,124
Sale of capital assets	-	-	-	-	-
Miscellaneous	450,788	234,175	599,916	662,477	765,595
Total governmental activities	<u>\$ 62,569,085</u>	<u>\$ 77,478,263</u>	<u>\$ 78,290,397</u>	<u>\$ 86,692,308</u>	<u>\$ 85,356,052</u>

**Changes in Net Position**

Governmental activities	<u>\$ 16,500,043</u>	<u>\$ 27,412,801</u>	<u>\$ 18,053,954</u>	<u>\$ 26,299,484</u>	<u>\$ 20,530,985</u>
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**Note:** The County began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003. In fiscal year 2006, the County began reporting rodeo revenues and racetrack facility lease revenues as program revenue of the function generating the revenue, culture and recreation. Also in FY06, the County began reporting the gain or loss on the sale of capital assets as an expense of the general government function.

SCHEDULE 2

Fiscal Year				
2010	2011	2012	2013	2014
\$ 20,727,485	\$ 16,098,952	\$ 14,647,172	\$ 21,473,156	\$ 12,299,000
44,929,414	48,168,541	49,229,236	45,636,411	46,700,182
7,655,029	8,153,552	8,182,539	8,384,588	7,570,696
18,442,636	21,941,072	25,702,891	23,115,610	20,463,300
5,170,712	5,929,125	5,661,587	5,492,795	5,596,955
7,015,661	6,038,756	4,401,860	4,619,678	4,722,692
3,183,962	2,916,646	2,512,177	1,957,436	2,505,359
<u>\$ 107,124,899</u>	<u>\$ 109,246,644</u>	<u>\$ 110,337,462</u>	<u>\$ 110,679,674</u>	<u>\$ 99,858,184</u>

\$ 1,322,714	\$ 859,637	\$ 969,361	\$ 1,021,700	\$ 914,970
1,269,599	1,226,359	1,111,097	1,081,830	1,104,044
8,405,169	8,281,350	8,758,928	8,698,826	8,258,531
3,803,744	4,145,942	3,658,019	2,951,902	2,898,273
251,377	246,033	686,164	551,384	602,979
15,847,170	16,703,739	19,487,601	17,007,211	12,542,884
15,958,904	6,128,672	2,270,397	3,455,946	4,683,445
<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>	<u>\$ 31,005,126</u>

<u>\$ (60,266,222)</u>	<u>\$ (71,654,912)</u>	<u>\$ (73,395,895)</u>	<u>\$ (75,910,875)</u>	<u>\$ (68,853,058)</u>
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\$ 21,800,443	\$ 22,437,794	\$ 23,254,261	\$ 23,076,380	\$ 23,393,993
33,217,840	34,451,419	37,453,608	35,368,570	35,174,676
1,707,702	1,756,470	1,877,938	1,978,015	2,014,338
1,364,763	1,654,368	1,691,234	1,557,372	1,780,304
10,480,170	8,937,100	9,480,043	6,689,965	7,575,607
24,861	1,583	15	-	-
2,054,090	2,070,333	2,114,692	2,062,957	2,208,656
-	-	-	-	-
932,788	797,644	656,643	47,442	477,977
-	-	114,410	-	-
574,988	906,754	720,471	937,915	2,468,110
<u>\$ 72,157,645</u>	<u>\$ 73,013,465</u>	<u>\$ 77,363,315</u>	<u>\$ 71,718,616</u>	<u>\$ 75,093,661</u>

<u>\$ 11,891,423</u>	<u>\$ 1,358,553</u>	<u>\$ 3,967,420</u>	<u>\$ (4,192,259)</u>	<u>\$ 6,240,603</u>
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**SAN JUAN COUNTY, NEW MEXICO**  
**CHANGES IN NET POSITION - COMPONENT UNIT**  
**COMMUNICATIONS AUTHORITY**  
**LAST NINE FISCAL YEARS**  
(accrual basis of accounting)

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

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

SCHEDULE 2-A

Fiscal Year			
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 4,290,191	\$ 4,387,653	\$ 4,525,396	\$ 4,481,059
4,290,191	4,387,653	4,525,396	4,481,059
3,920,047	4,268,991	13,364	2,015,611
-	7,111	-	-
3,920,047	4,276,102	13,364	2,015,611
<u>\$ (370,144)</u>	<u>\$ (111,551)</u>	<u>\$ (4,512,032)</u>	<u>\$ (2,465,448)</u>
97,057	79,874	34,755	8,067
7,416	9,164	56,447	20,909
104,473	89,038	91,202	28,976
<u>\$ (265,671)</u>	<u>\$ (22,513)</u>	<u>\$ (4,420,830)</u>	<u>\$ (2,436,472)</u>

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

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

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

**SCHEDULE 2-B**

Fiscal Year			
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 3,164,600	\$ 1,125,290	\$ 1,312,459	\$ 1,502,470
3,164,600	1,125,290	1,312,459	1,502,470
-	5,356	6,821	7,149
2,627,340	1,107,605	1,254,760	1,472,713
-	-	-	-
2,627,340	1,112,961	1,261,581	1,479,862
\$ (537,260)	\$ (12,329)	\$ (50,878)	\$ (22,608)
3,039	1,588	930	847
-	-	210	-
653,510	800	1,497	652
656,549	2,388	2,637	1,499
\$ 119,289	\$ (9,941)	\$ (48,241)	\$ (21,109)

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

Function/Program	Program Revenues				
	2005	2006	2007	2008	2009
Primary Government Governmental Activities:					
General government	\$ 897,298	\$ 949,514	\$ 1,033,562	\$ 1,314,085	\$ 1,668,349
Public safety	4,252,793	6,560,166	8,684,139	10,333,881	13,069,805
Public works	850,433	1,513,456	1,225,947	2,616,491	4,576,750
Health and welfare	9,345,740	11,094,998	10,283,637	13,550,572	15,140,351
Culture and recreation	2,286,382	3,293,808	2,784,826	8,629,863	5,273,103
Environmental	308,103	328,886	320,384	628,553	631,541
Total governmental activities	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Public safety	\$ -	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869	\$ 4,841,793
Total Communications Authority activities	<u>\$ -</u>	<u>\$ 4,166,165</u>	<u>\$ 4,439,615</u>	<u>\$ 4,713,869</u>	<u>\$ 4,841,793</u>
<u>San Juan Water Commission</u>					
Environmental	-	619,000	800,000	850,000	950,000
Total San Juan Water Commission activities	<u>\$ -</u>	<u>\$ 619,000</u>	<u>\$ 800,000</u>	<u>\$ 850,000</u>	<u>\$ 950,000</u>

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

SCHEDULE 3

Program Revenues				
<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 1,322,714	\$ 859,637	\$ 969,361	\$ 1,021,700	\$ 914,970
12,632,110	10,409,035	10,508,659	11,004,225	11,367,411
7,895,864	2,167,291	552,776	2,288,627	2,719,413
16,947,049	18,367,222	19,966,819	16,425,338	12,048,384
7,525,632	5,168,256	3,879,538	3,145,565	2,926,192
535,308	620,291	1,064,414	883,344	1,028,756
<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>	<u>\$ 31,005,126</u>
\$ 3,907,211	\$ 3,920,047	\$ 4,276,102	\$ 13,364	\$ 2,015,611
<u>\$ 3,907,211</u>	<u>\$ 3,920,047</u>	<u>\$ 4,276,102</u>	<u>\$ 13,364</u>	<u>\$ 2,015,611</u>
3,809,953	2,627,340	1,112,961	1,261,581	1,479,862
<u>\$ 3,809,953</u>	<u>\$ 2,627,340</u>	<u>\$ 1,112,961</u>	<u>\$ 1,261,581</u>	<u>\$ 1,479,862</u>



**Indian Ruins**

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

**SCHEDULE 4**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
2005	16,712,145	26,636,072	1,637,564	576,867	13,239,591	14,824	58,817,063
2006	18,244,189	34,956,500	1,581,442	578,898	18,155,251	16,239	73,532,519
2007	16,794,458	37,741,077	1,625,501	579,408	16,085,560	20,483	72,846,487
2008	19,175,278	42,060,583	1,800,586	876,336	17,313,715	23,269	81,249,767
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
2010	21,800,443	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,595,779
2011	22,437,794	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,238,734
2012	23,254,261	37,453,608	1,877,938	1,691,234	9,480,043	15	73,757,099
2013	23,076,380	35,368,570	1,978,015	1,557,372	6,689,965	-	68,670,302
2014	23,393,993	35,174,676	2,014,338	1,780,304	7,575,607	-	69,938,918
Percent Change 2005-2014	39.98%	32.06%	23.01%	208.62%	-42.78%	-100.00%	18.91%

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



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

	Fiscal Year				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Primary Government:</u></b>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 10,195,569	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175	\$ 12,474,637
Unreserved	11,123,651	13,705,337	13,807,310	11,992,525	13,116,151
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>	<u>\$ 25,590,788</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 28,729,221	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982	\$ 14,787,727
Unreserved, reported in:					
Special revenue funds	21,808,102	26,181,989	33,665,104	32,976,677	31,893,753
Capital projects funds	2,552,215	13,782,414	15,317,293	35,717,675	30,072,803
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>	<u>\$ 76,754,283</u>
Total governmental funds fund balance	<u>\$ 74,408,758</u>	<u>\$ 70,074,093</u>	<u>\$ 81,225,531</u>	<u>\$ 109,169,034</u>	<u>\$ 102,345,071</u>
<b><u>Discretely Presented Component Units:</u></b>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ -	\$ 87,751	\$ 54,403	\$ 124,384	\$ 238,307
Unreserved	-	2,897,530	4,803,785	6,095,183	7,141,723
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ -	\$ 42,338	\$ 136,960	\$ 38,661	\$ 84,628
Unreserved	-	3,167,724	1,908,424	883,848	163,367
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</u>	<u>\$ 247,995</u>

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

SCHEDULE 5

		Fiscal Year					
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
\$	11,664,726	\$	-	\$	-	\$	-
	13,225,805		-		-		-
\$	-	\$	996,734	\$	1,027,272	\$	904,632
	-		2,108,915		3,137,235		4,077,003
	-		-		-		-
	-		11,225,622		9,826,683		9,746,747
	-		9,864,003		10,031,624		5,852,290
\$	24,890,531	\$	24,195,274	\$	24,022,814	\$	20,580,672
\$	20,992,547	\$	-	\$	-	\$	-
	23,050,446		-		-		-
	20,797,811		-		-		-
\$	-	\$	84,791	\$	74,549	\$	409,674
	-		47,593,821		40,734,798		35,699,388
	-		4,976,387		6,024,877		6,404,791
	-		5,015,230		4,648,477		4,280,505
	-		(453,583)		-		(40,879)
\$	64,840,804	\$	57,216,646	\$	51,482,701	\$	46,753,479
\$	89,731,335	\$	81,411,920	\$	75,505,515	\$	67,334,151
\$	243,886	\$	-	\$	-	\$	-
	6,882,647		-		-		-
\$	-	\$	50,755	\$	62,534	\$	78,146
	-		7,034,922		7,228,745		2,990,828
\$	7,126,533	\$	7,085,677	\$	7,291,279	\$	3,068,974
\$	130,763	\$	-	\$	-	\$	-
	(88,334)		-		-		-
\$	-	\$	533	\$	553	\$	1,000
	-		175,999		176,499		119,426
\$	42,429	\$	176,532	\$	177,052	\$	120,426
							53,279

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

	Fiscal Year				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Revenues</b>					
Taxes (see Schedule 7)	\$ 58,693,934	\$ 72,232,473	\$ 74,059,102	\$ 81,142,801	\$ 79,660,051
Licenses and permits and fees	9,257,997	9,877,677	10,224,763	12,160,374	13,700,514
Intergovernmental	9,883,361	15,012,473	15,341,755	21,882,447	26,060,007
Interest on investments	2,078,343	2,468,396	3,609,971	3,560,458	2,147,124
Rodeo	22,282	93,851	-	-	-
Sale of assets	455,348	330,926	870,317	91,841	35,568
Miscellaneous	589,016	234,175	599,916	662,477	2,443,372
Total revenues	<u>80,980,281</u>	<u>100,249,971</u>	<u>104,705,824</u>	<u>119,500,398</u>	<u>124,046,636</u>
<b>Expenditures</b>					
General government	9,689,590	10,999,724	12,789,342	13,669,104	17,184,917
Public safety	26,272,623	31,693,632	35,977,150	40,660,054	43,606,393
Health and welfare	11,654,349	12,311,443	13,557,476	16,357,642	19,417,182
Culture and recreation	2,659,394	2,808,239	3,183,233	3,779,726	4,782,298
Public works	5,189,435	5,304,040	5,477,566	6,361,745	6,215,067
Environmental	2,516,476	2,961,851	3,323,786	3,710,884	3,876,585
Capital outlay (1)	34,113,845	23,429,529	11,016,367	15,489,151	25,544,706
Debt service					
Principal	3,870,000	4,980,000	5,000,000	5,205,000	6,755,000
Interest	3,504,579	3,258,207	3,229,466	3,193,787	3,488,451
Issuance costs	-	552,419	-	420,010	-
Refunding	-	-	-	-	-
Total expenditures	<u>99,470,291</u>	<u>98,299,084</u>	<u>93,554,386</u>	<u>108,847,103</u>	<u>130,870,599</u>
Excess of revenues over (under) expenditures	(18,490,010)	1,950,887	11,151,438	10,653,295	(6,823,963)
<b>Other Financing Sources (Uses)</b>					
Bonds/debt issued	-	32,395,000	-	17,450,000	-
Bond premium (discount)	-	1,408,813	-	(11,009)	-
Payment to refunding bond escrow agent	-	(34,930,799)	-	(148,783)	-
Bond defeasance	-	-	-	-	-
Transfers in	19,183,438	28,234,539	27,130,657	45,461,234	29,767,041
Transfers out	(19,183,438)	(28,234,539)	(27,130,657)	(45,461,234)	(29,767,041)
Total other financing sources (uses)	<u>-</u>	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>	<u>-</u>
Net changes in fund balances	<u>\$ (18,490,010)</u>	<u>\$ 823,901</u>	<u>\$ 11,151,438</u>	<u>\$ 27,943,503</u>	<u>\$ (6,823,963)</u>
Debt service as a percentage of noncapital expenditures (2)	11.3%	11.5%	10.1%	9.5%	10.2%

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

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

SCHEDULE 6

Fiscal Year				
<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 68,232,804	\$ 69,349,604	\$ 73,832,913	\$ 68,638,489	\$ 70,014,449
15,052,603	14,759,321	15,183,569	14,305,642	13,778,797
25,501,081	24,735,821	23,804,477	22,434,344	18,691,985
932,788	797,644	656,643	47,442	477,977
-	-	-	-	-
45,214	154,725	131,755	163,947	387,157
807,292	923,611	720,471	1,022,522	2,468,110
<u>110,571,782</u>	<u>110,720,726</u>	<u>114,329,828</u>	<u>106,612,386</u>	<u>105,818,475</u>
19,112,987	15,265,627	13,508,973	13,540,518	13,152,474
42,490,583	44,138,248	45,117,695	42,523,195	42,629,365
18,337,941	19,644,475	23,072,994	20,578,136	17,969,851
4,754,188	4,768,514	4,674,020	4,505,456	4,543,416
5,757,324	6,180,379	5,865,413	5,992,248	5,810,051
7,015,661	6,038,756	4,401,860	4,619,678	4,722,692
14,851,637	12,445,556	10,602,802	14,317,610	5,191,821
7,655,000	7,625,000	8,640,000	6,810,000	2,715,000
3,210,197	2,933,586	2,523,344	1,896,909	1,742,482
-	-	158,958	-	-
-	-	5,865,402	-	-
<u>123,185,518</u>	<u>119,040,141</u>	<u>124,431,461</u>	<u>114,783,750</u>	<u>98,477,152</u>
(12,613,736)	(8,319,415)	(10,101,633)	(8,171,364)	7,341,323
-	-	8,925,000	-	-
-	-	-	-	-
-	-	(4,729,772)	-	-
-	-	-	-	-
24,808,384	27,919,586	25,044,836	24,582,553	24,835,377
<u>(24,808,384)</u>	<u>(27,919,586)</u>	<u>(25,044,836)</u>	<u>(24,582,553)</u>	<u>(24,835,377)</u>
-	-	4,195,228	-	-
<u>\$ (12,613,736)</u>	<u>\$ (8,319,415)</u>	<u>\$ (5,906,405)</u>	<u>\$ (8,171,364)</u>	<u>\$ 7,341,323</u>
11.3%	10.0%	9.8%	8.7%	5.3%

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

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

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

**SCHEDULE 6-A**

Fiscal Year			
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 3,920,047	\$ 4,276,102	\$ 13,364	\$ 2,015,611
97,057	79,874	34,755	8,067
-	46	2,351	-
7,416	9,164	56,447	20,909
<u>4,024,520</u>	<u>4,365,186</u>	<u>106,917</u>	<u>2,044,587</u>
4,065,376	4,159,584	4,310,722	4,313,603
-	-	18,500	-
<u>4,065,376</u>	<u>4,159,584</u>	<u>4,329,222</u>	<u>4,313,603</u>
(40,856)	205,602	(4,222,305)	(2,269,016)
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (40,856)	\$ 205,602	\$ (4,222,305)	\$ (2,269,016)
\$ 2,627,340	\$ 1,107,605	\$ 1,254,760	\$ 1,472,713
3,039	1,588	930	847
-	5,356	6,821	7,149
-	-	210	-
653,510	800	1,497	652
<u>3,283,889</u>	<u>1,115,349</u>	<u>1,264,218</u>	<u>1,481,361</u>
1,160,511	1,097,394	1,282,934	1,545,691
1,989,275	17,435	37,910	2,817
<u>3,149,786</u>	<u>1,114,829</u>	<u>1,320,844</u>	<u>1,548,508</u>
134,103	520	(56,626)	(67,147)
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 134,103	\$ 520	\$ (56,626)	\$ (67,147)

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

**SCHEDULE 7**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
2005	16,589,016	26,636,072	1,637,564	576,867	13,239,591	14,824	58,693,934
2006	16,944,143	34,956,500	1,581,442	578,898	18,155,251	16,239	72,232,473
2007	18,007,073	37,741,077	1,625,501	579,408	16,085,561	20,482	74,059,102
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
2010	21,437,468	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,232,804
2011	22,548,664	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,349,604
2012	23,330,074	37,453,608	1,877,940	1,691,234	9,480,043	14	73,832,913
2013	23,044,567	35,368,570	1,978,015	1,557,371	6,689,966	-	68,638,489
2014	23,469,526	35,174,675	2,014,338	1,780,304	7,575,606	-	70,014,449
Percent Change 2005-2014	41.48%	32.06%	23.01%	208.62%	-42.78%	-100.00%	19.29%

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



**Quality Waters**



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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

<b>Fiscal Year Ending 6/30</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Agriculture	\$ 3,166,913	\$ 5,119,445	\$ 6,208,195	\$ 2,756,121	\$ 3,513,459
Mining	687,343,880	847,054,986	775,282,826	873,856,660	897,561,303
Construction	350,081,488	364,342,845	426,275,670	606,207,521	589,085,051
Manufacturing	123,344,214	152,739,833	157,302,699	198,949,959	180,416,312
Trans, Comm., Util.	145,247,327	172,338,365	194,126,155	210,184,086	236,021,995
Wholesale Trade	180,056,813	253,483,931	280,104,550	323,493,404	301,134,218
Retail Trade	797,136,275	811,891,723	907,912,575	943,383,335	880,964,124
Finance, Insurance & Real Estate	32,360,736	40,447,837	48,976,849	79,434,817	84,247,959
Services	841,834,330	885,557,210	941,654,296	963,804,186	928,420,521
Government	67,971,165	73,833,091	78,985,195	65,502,825	16,877,681
<b>Total (1)</b>	<b>\$ 3,228,543,141</b>	<b>\$ 3,606,809,266</b>	<b>\$ 3,816,829,010</b>	<b>\$ 4,267,572,914</b>	<b>\$ 4,118,242,623</b>
County Direct Tax Rate as of 6/30	1.0625%	1.1875%	1.1875%	1.1875%	1.1875%

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

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

**SCHEDULE 8**

<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601
670,583,833	709,915,568	770,831,506	684,935,139	548,061,236
386,053,620	376,375,762	368,031,790	374,086,932	313,517,746
135,410,017	171,293,110	215,406,287	201,220,614	171,098,147
234,468,806	265,361,655	243,291,675	237,666,945	215,832,692
208,918,048	226,922,324	232,759,934	238,589,551	200,135,660
783,921,637	791,239,888	788,255,616	763,368,658	657,150,287
67,834,906	60,342,931	55,908,709	60,915,218	50,140,822
757,967,647	847,977,104	897,450,509	870,803,442	760,692,028
21,160,334	21,763,003	45,935,607	47,602,295	58,146,780
<b>\$ 3,269,316,092</b>	<b>\$ 3,473,947,054</b>	<b>\$ 3,620,755,630</b>	<b>\$ 3,481,937,402</b>	<b>\$ 2,978,714,999</b>
1.1875%	1.1875%	1.1875%	1.1875%	1.2500%

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

**SAN JUAN COUNTY (SJC)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>County Direct Rate</b>	<b>County Unincorporated Rate</b>	<b>Total SJC GRT</b>
2005	5.0000%	0.6875%	0.3750%	6.0625%
2006	5.0000%	0.8125%	0.3750%	6.1875%
2007	5.0000%	0.8125%	0.3750%	6.1875%
2008	5.0000%	0.8125%	0.3750%	6.1875%
2009	5.0000%	0.8125%	0.3750%	6.1875%
2010	5.0000%	0.8125%	0.3750%	6.1875%
2011	5.1250%	0.8125%	0.3750%	6.3125%
2012	5.1250%	0.8125%	0.3750%	6.3125%
2013	5.1250%	0.8125%	0.3750%	6.3125%
**2014	5.1250%	0.8750%	0.3750%	6.3750%

**CITY OF AZTEC (COA)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COA Share of State GRT</b>	<b>COA Direct Rate</b>	<b>San Juan County</b>	<b>Total COA GRT</b>
2005	3.7750%	1.2250%	1.8125%	0.6875%	7.5000%
2006	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2007	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2009	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2010	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2011	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2012	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2013	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
**2014	3.9000%	1.2250%	1.8125%	0.8750%	7.8125%

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

<b>Fiscal Year</b>	<b>State GRT</b>	<b>V/W SAN Share of State GRT</b>	<b>V/W SAN Direct Rate</b>	<b>San Juan County</b>	<b>Total V/W SAN GRT</b>
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2010	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2011	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2012	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2013	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
**2014	3.9000%	1.2250%	0.0000%	1.5000%	6.6250%

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

\*\* Local option taxes increase effective January 1, 2014

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

**SCHEDULE 9**

**CITY OF FARMINGTON (COF)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COF Share of State GRT</b>	<b>COF Direct Rate</b>	<b>San Juan County</b>	<b>Total COF GRT</b>
2005	3.7750%	1.2250%	1.1875%	0.6875%	6.8750%
2006	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2007	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2010	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2011	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2012	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2013	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
**2014	3.9000%	1.2250%	1.1875%	0.8750%	7.1875%

**CITY OF BLOOMFIELD (COB)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COB Share of State GRT</b>	<b>COB Direct Rate</b>	<b>San Juan County</b>	<b>Total COB GRT</b>
2005	3.7750%	1.2250%	1.5000%	0.6875%	7.1875%
2006	3.7750%	1.2250%	1.5000%	0.8125%	7.3125%
2007	3.7750%	1.2250%	1.3750%	0.8125%	7.1875%
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2009	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2010	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2011	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2012	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2013	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
**2014	3.9000%	1.2250%	1.7500%	0.8750%	7.7500%

**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 2014		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	469	0.67%	\$ 3,939,601	0.13%
Mining	1,771	2.54%	548,061,236	18.40%
Construction	6,636	9.51%	313,517,746	10.53%
Manufacturing	3,863	5.53%	171,098,147	5.74%
Trans, Comm., Util.	5,414	7.76%	215,832,692	7.25%
Wholesale Trade	4,838	6.93%	200,135,660	6.72%
Retail Trade	15,119	21.66%	657,150,287	22.06%
Finance, Insurance & Real Estate	3,683	5.28%	50,140,822	1.68%
Services	27,969	40.06%	760,692,028	25.54%
Government	44	0.06%	58,146,780	1.95%
<b>Total (1)</b>	<b>69,806</b>	<b>100.00%</b>	<b>\$ 2,978,714,999</b>	<b>100.00%</b>

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

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

SCHEDULE 10

Fiscal Year 2005			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
180	0.32%	\$ 3,166,913	0.10%
1,375	2.43%	687,343,880	21.29%
6,034	10.66%	350,081,488	10.84%
1,990	3.52%	123,344,214	3.82%
2,949	5.21%	145,247,327	4.50%
3,403	6.01%	180,056,813	5.58%
11,935	21.09%	797,136,275	24.69%
1,975	3.49%	32,360,736	1.00%
26,617	47.04%	841,834,330	26.07%
132	0.23%	67,971,165	2.11%
56,590	100.00%	<u>\$ 3,228,543,141</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
2005	722,883,606	1,234,140,793	113,283,832	701,598	1,602,747
2006	785,761,118	1,250,166,344	120,036,823	757,221	1,728,659
2007	848,724,077	1,300,382,938	143,442,764	742,104	1,905,041
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294
2010	1,125,171,877	1,525,345,849	148,215,906	914,022	1,277,581
2011	1,253,385,595	1,792,552,839	123,120,649	**	1,434,122
2012	1,299,127,218	1,838,867,739	104,958,212	**	1,461,342
2013	1,348,827,263	1,813,146,844	112,925,580	**	1,529,616
2014	1,390,807,512	1,779,807,201	109,034,725	**	1,504,476

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
2005	6.661	8.500	9,769,929,994	33.3%
2006	6.627	8.500	10,970,350,664	33.3%
2007	6.737	8.500	12,948,988,559	33.3%
2008	6.451	8.500	12,765,074,536	33.3%
2009	6.567	8.500	13,199,878,844	33.3%
2010	6.312	8.500	14,431,146,216	33.3%
2011	6.425	8.500	11,257,530,483	33.3%
2012	6.267	8.500	11,980,826,874	33.3%
2013	6.326	8.500	12,203,758,967	33.3%
2014	6.310	8.500	10,971,381,967	33.3%

(1) Taxable assessed values are established by the San Juan County Assessor for locally assessed property, and by the State of New Mexico Taxation and Revenue Department, Audit and Compliance Division (oil and gas equipment and production), and Property Tax Division (state assessed property). The last reappraisal for locally assessed property occurred in 2014.

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

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

SCHEDULE 11

<b>Oil &amp; Gas</b>				<b>Total Taxable</b>
<b>Production</b>	<b>Equipment</b>	<b>Less: Tax- Exempt Property</b>	<b>Adjustment For Protested Taxes</b>	<b>Assessed Value (1)</b>
1,063,758,697	215,736,051	94,984,591	(3,736,045)	3,253,386,688
1,334,746,588	266,636,827	101,309,842	(5,396,967)	3,653,126,771
1,769,944,634	353,554,112	105,526,163	(1,156,317)	4,312,013,190
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615
1,756,139,463	352,424,291	142,548,947	38,631,648	4,805,571,690
800,662,132	157,091,104	301,183,891	(78,304,899)	3,748,757,651
927,738,572	188,409,438	334,701,265	(36,245,907)	3,989,615,349
973,295,757	191,541,251	357,476,422	(19,938,153)	4,063,851,736
617,524,176	122,603,907	408,637,923	40,826,121	3,653,470,195



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

<u>Fiscal Year</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Direct Rate</u></b>					
<b>San Juan County</b>					
Operating Millage	6.661	6.627	6.737	6.451	6.567
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	6.661	6.627	6.737	6.451	6.567
<b><u>Overlapping Rates</u></b>					
<b>City of Bloomfield</b>					
Operating Millage	5.034	5.099	5.223	5.049	5.198
Debt Service Millage	1.571	0.956	1.912	2.492	2.175
Total City Millage	6.605	6.055	7.135	7.541	7.373
<b>City of Aztec</b>					
Operating Millage	5.075	5.031	5.088	4.802	4.860
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	5.075	5.031	5.088	4.802	4.860
<b>City of Farmington</b>					
Operating Millage	1.526	1.496	1.511	1.434	1.457
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.526	1.496	1.511	1.434	1.457
<b>Aztec Schools</b>					
Operating Millage	2.280	2.281	2.287	2.276	2.280
Debt Service Millage	3.082	2.375	2.366	2.967	2.997
Total School Millage	5.362	4.656	4.653	5.243	5.277
<b>Bloomfield Schools</b>					
Operating Millage	2.312	2.316	2.325	2.314	2.322
Debt Service Millage	4.350	4.349	4.355	5.310	5.357
Total School Millage	6.662	6.665	6.680	7.624	7.679
<b>Farmington Schools</b>					
Operating Millage	2.287	2.261	3.349	2.263	3.953
Debt Service Millage	7.507	7.490	6.451	7.427	5.772
Total School Millage	9.794	9.751	9.800	9.690	9.725
<b>Consolidated Schools</b>					
Operating Millage	2.336	2.338	2.347	2.337	2.346
Debt Service Millage	6.729	6.748	6.571	6.838	6.837
Total School Millage	9.065	9.086	8.918	9.175	9.183
<b>San Juan College</b>					
Operating Millage	3.342	3.316	3.371	3.228	3.283
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	3.942	3.916	3.971	3.828	3.883
<b>State of New Mexico</b>					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.028	1.234	1.291	1.221	1.250
Total School Millage	1.028	1.234	1.291	1.221	1.250

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

SCHEDULE 12

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
6.312	6.425	6.267	6.326	6.310
0.000	0.000	0.000	0.000	0.000
<u>6.312</u>	<u>6.425</u>	<u>6.267</u>	<u>6.326</u>	<u>6.310</u>
4.938	5.017	4.881	4.906	4.882
2.137	2.180	2.254	2.099	2.094
<u>7.075</u>	<u>7.197</u>	<u>7.135</u>	<u>7.005</u>	<u>6.976</u>
4.570	4.663	4.555	4.587	4.571
0.000	0.000	0.000	0.000	0.000
<u>4.570</u>	<u>4.663</u>	<u>4.555</u>	<u>4.587</u>	<u>4.571</u>
1.438	1.457	1.419	1.431	1.426
0.000	0.000	0.000	0.000	0.000
<u>1.438</u>	<u>1.457</u>	<u>1.419</u>	<u>1.431</u>	<u>1.426</u>
2.133	2.185	2.131	2.149	2.149
5.497	4.640	4.567	6.517	8.448
<u>7.630</u>	<u>6.825</u>	<u>6.698</u>	<u>8.666</u>	<u>10.597</u>
2.149	2.192	2.135	2.155	2.298
5.794	5.386	6.246	6.752	9.005
<u>7.943</u>	<u>7.578</u>	<u>8.381</u>	<u>8.907</u>	<u>11.303</u>
4.706	4.608	4.644	4.552	3.986
4.938	5.065	4.976	5.199	5.760
<u>9.644</u>	<u>9.673</u>	<u>9.620</u>	<u>9.751</u>	<u>9.746</u>
2.244	2.304	2.245	2.258	2.332
6.773	6.840	6.837	6.828	6.818
<u>9.017</u>	<u>9.144</u>	<u>9.082</u>	<u>9.086</u>	<u>9.150</u>
3.156	3.212	3.133	3.162	3.154
0.600	0.600	0.600	0.420	0.600
<u>3.756</u>	<u>3.812</u>	<u>3.733</u>	<u>3.582</u>	<u>3.754</u>
0.000	0.000	0.000	0.000	0.000
1.150	1.530	1.362	1.360	1.360
<u>1.150</u>	<u>1.530</u>	<u>1.362</u>	<u>1.360</u>	<u>1.360</u>

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

<u>Fiscal Year</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Direct Rate</u></b>					
<b>San Juan County</b>					
Operating Millage	8.500	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500	8.500
<b><u>Overlapping Rates</u></b>					
<b>City of Bloomfield</b>					
Operating Millage	7.000	6.734	6.781	5.649	5.529
Debt Service Millage	1.571	0.956	1.912	2.492	2.175
Total City Millage	8.571	7.690	8.693	8.141	7.704
<b>City of Aztec</b>					
Operating Millage	6.295	6.256	6.312	6.009	6.324
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	6.295	6.256	6.312	6.009	6.324
<b>City of Farmington</b>					
Operating Millage	1.850	1.877	1.925	1.824	1.879
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.850	1.877	1.925	1.824	1.879
<b>Aztec Schools</b>					
Operating Millage	2.500	2.500	2.474	2.500	2.500
Debt Service Millage	3.082	2.375	2.366	2.967	2.997
Total School Millage	5.582	4.875	4.840	5.467	5.497
<b>Bloomfield Schools</b>					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	4.350	4.349	4.355	5.310	5.357
Total School Millage	6.850	6.849	6.855	7.810	7.857
<b>Farmington Schools</b>					
Operating Millage	2.436	2.471	3.483	2.426	4.130
Debt Service Millage	7.507	7.490	6.451	7.427	5.772
Total School Millage	9.943	9.961	9.934	9.853	9.902
<b>Consolidated Schools</b>					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	6.729	6.748	6.571	6.838	6.837
Total School Millage	9.229	9.248	9.071	9.338	9.337
<b>San Juan College</b>					
Operating Millage	4.500	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100	5.100
<b>State of New Mexico</b>					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.028	1.234	1.291	1.221	1.250
Total School Millage	1.028	1.234	1.291	1.221	1.250

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

**SCHEDULE 13**

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
5.496	5.993	6.527	6.865	6.984
2.137	2.180	2.254	2.099	2.094
<u>7.633</u>	<u>8.173</u>	<u>8.781</u>	<u>8.964</u>	<u>9.078</u>
5.873	5.817	5.941	6.509	6.873
0.000	0.000	0.000	0.000	0.000
<u>5.873</u>	<u>5.817</u>	<u>5.941</u>	<u>6.509</u>	<u>6.873</u>
1.908	1.950	2.128	2.225	2.225
0.000	0.000	0.000	0.000	0.000
<u>1.908</u>	<u>1.950</u>	<u>2.128</u>	<u>2.225</u>	<u>2.225</u>
2.500	2.495	2.500	2.500	2.500
5.497	4.640	4.567	6.517	8.448
<u>7.997</u>	<u>7.135</u>	<u>7.067</u>	<u>9.017</u>	<u>10.948</u>
2.500	2.500	2.500	2.500	2.500
5.794	5.386	6.246	6.752	9.005
<u>8.294</u>	<u>7.886</u>	<u>8.746</u>	<u>9.252</u>	<u>11.505</u>
4.977	4.856	4.947	4.725	4.166
4.938	5.065	4.976	5.199	5.760
<u>9.915</u>	<u>9.921</u>	<u>9.923</u>	<u>9.924</u>	<u>9.926</u>
2.500	2.500	2.500	2.500	2.500
6.773	6.840	6.837	6.828	6.818
<u>9.273</u>	<u>9.340</u>	<u>9.337</u>	<u>9.328</u>	<u>9.318</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.420	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>4.920</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000
1.150	1.530	1.362	1.360	1.360
<u>1.150</u>	<u>1.530</u>	<u>1.362</u>	<u>1.360</u>	<u>1.360</u>



**Navajo Lake**

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

**SCHEDULE 14**

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Public Service Co. of New Mexico	\$ 644,677,466	1	17.6%	\$ 282,922,866	2	8.7%
* Enterprise Field Service LLC	258,408,332	2	7.1%	214,526,880	5	6.6%
Arizona Public Service Co.	249,739,067	3	6.8%	284,187,984	1	8.7%
Williams Four Corners LLC	216,475,001	4	5.9%	146,606,009	6	4.5%
San Juan Coal Co.	165,357,169	5	4.5%	280,719,189	3	8.6%
Tucson Electric Power Co.	145,741,712	6	4.0%	123,549,604	9	3.8%
El Paso Natural Gas Co	113,364,427	7	3.1%	121,220,887	10	3.7%
MSR Public Power Agency	94,587,837	8	2.6%	-		0.0%
SCPPA	86,640,766	9	2.4%	-		0.0%
City of Farmington	85,411,128	10	2.3%	-		0.0%
Val Verde Gas Gathering Company	-		0.0%	142,451,903	7	4.4%
Southern California Edison Co.	-		0.0%	132,499,754	8	4.1%
BHP Navajo Coal Co.	-		0.0%	227,953,922	4	7.0%
Totals	<u>\$ 2,060,402,905</u>		<u>56.3%</u>	<u>\$ 1,956,638,998</u>		<u>60.1%</u>

\* Gulfterra changed name to Enterprise Field Service

Source: San Juan County Assessor's Office

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

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year (Original Levy)</b>	<b>Adjustments</b>	<b>Total Adjusted Levy</b>	<b>Collected within the Fiscal Year of the Levy</b>	
				<b>Amount</b>	<b>Percentage of Original Levy</b>
2005	45,995,892	789,855	46,785,747	45,419,134	98.75%
2006	48,026,866	867,648	48,894,514	47,402,124	98.70%
2007	51,201,927	526,262	51,728,189	50,180,945	98.01%
2008	55,884,865	409,923	56,294,788	54,445,797	97.42%
2009	59,218,046	339,283	59,557,329	57,647,121	97.35%
2010	62,858,408	1,513,036	64,371,444	61,868,631	98.43%
2011	66,985,795	751,911	67,737,706	64,766,432	96.69%
2012	68,823,690	99,356	68,923,045	66,897,199	97.20%
2013	69,742,158	661,356	70,403,515	68,049,597	97.57%
2014	72,091,844	1,248,720	73,340,564	70,753,818	98.14%

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

**SCHEDULE 15**

**Total Collections to Date**

<b>Collections in Subsequent Years</b>	<b>Amount</b>	<b>Percentage of Adjusted Levy</b>
1,365,705	46,784,839	100.00%
1,489,047	48,891,171	99.99%
1,542,764	51,723,709	99.99%
1,841,448	56,287,245	99.99%
1,896,101	59,543,222	99.98%
2,474,184	64,342,815	99.96%
2,923,623	67,690,054	99.93%
1,899,480	68,796,679	99.82%
1,695,314	69,744,910	99.06%
0	70,753,818	96.47%



**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			
2005	-	82,855,000	514,626	83,369,626	2.770%	683
2006	-	76,225,000	162,540	76,387,540	2.310%	627
2007	-	71,225,000	162,540	71,387,540	2.039%	583
2008	-	83,325,000	162,540	83,487,540	2.137%	682
2009	-	76,570,000	162,540	76,732,540	2.013%	618
2010	-	68,915,000	248,882	69,163,882	1.807%	532
2011	-	61,290,000	194,894	61,484,894	1.529%	480
2012	-	51,610,000	137,547	51,747,547	1.217%	403
2013	-	45,099,915	-	45,099,915	-	(2) 357
2014	-	42,393,877	137,901	42,531,778	-	(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, 2014**

**SCHEDULE 17**

<b>Governmental Unit</b>	<b>General Obligation Long-Term Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>School Districts</b>			
Central Consolidated Schools	42,190,000	100.00%	42,190,000
Aztec School District	38,425,000	100.00%	38,425,000
Farmington School District	66,975,000	100.00%	66,975,000
Bloomfield School District	57,160,000	100.00%	57,160,000
<b>San Juan College</b>	13,100,000	100.00%	13,100,000
<b>Cities</b>			
City of Bloomfield	930,000	100.00%	930,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
<b>State of New Mexico</b>	311,270,000	6.98%	<u>21,726,646</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			240,506,646
San Juan County direct debt			<u>42,531,778</u>
Total direct and overlapping debt			283,038,424

Sources: Debt amounts and percentages are provided by each governmental unit.

**Notes:** This total represents all general obligation debt outstanding within the County as of June 30, 2014. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

<b>Fiscal Year</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Assessed Value of Property	\$ 3,653,126,771	\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615
Debt Limit, 4% of Assessed Value	146,125,071	172,480,528	170,199,292	175,996,625
Total net debt applicable to limit	-	-	-	-
Legal debt margin	146,125,071	172,480,528	170,199,292	175,996,625
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

**SCHEDULE 18**

<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349	\$ 4,063,851,736	\$ 3,653,470,195	\$ 3,699,760,378
192,222,868	149,950,306	159,584,614	162,554,069	146,138,808	147,990,415
-	-	-	-	-	-
192,222,868	149,950,306	159,584,614	162,554,069	146,138,808	147,990,415
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year				
	2005	2006	2007	2008	2009
Gross Receipts Tax Revenue Bonds - Hospital Expansion					
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 3,933,026	\$ 4,493,941	\$ 4,906,162	\$ 5,322,509	\$ 5,539,660
Debt Service					
Principal	\$ 1,255,000	\$ 1,730,000	\$ 1,800,000	\$ 1,870,000	\$ 1,945,000
Interest	\$ 1,218,214	\$ 907,713	\$ 837,113	\$ 763,713	\$ 699,569
Coverage	1.59	1.70	1.86	2.02	2.09
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities					
Administration/Sheriff Buildings					
D.A.'s Office/Crime Investigative Facility					
NMFA Loan 2731-PP					
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1%	\$ 7,952,886	\$ 9,094,880	\$ 9,885,076	\$ 10,696,366	\$ 11,097,800
Debt Service					
Principal	\$ 2,035,000	\$ 2,630,000	\$ 2,565,000	\$ 2,680,000	\$ 2,965,000
Interest	\$ 1,607,418	\$ 1,710,985	\$ 1,766,629	\$ 1,826,085	\$ 2,220,432
Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage	2.18	2.10	2.28	2.37	2.14
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant					
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area (1)	\$ 1,427,969	\$ 1,661,376	\$ 1,862,043	\$ 2,076,053	\$ 2,204,799
Debt Service					
Principal	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 90,000
Interest	\$ 25,920	\$ 22,140	\$ 18,090	\$ 14,040	\$ 9,720
Coverage	14.89	17.10	20.00	22.08	
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects					
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,637,564	\$ 1,581,442	\$ 1,625,501	\$ 1,800,586	\$ 1,685,025
Debt Service					
Principal	\$ 510,000	\$ 545,000	\$ 560,000	\$ 575,000	\$ 595,000
Interest	\$ 653,029	\$ 625,291	\$ 607,636	\$ 589,949	\$ 570,999
Coverage	1.41	1.35	1.39	1.55	1.45

**Notes:**

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

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

*Gross Receipts Tax:* The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%.

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

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

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

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

SCHEDULE 19

Fiscal Year				
2010	2011	2012	2013	2014
\$ 4,410,454	\$ 4,473,337	\$ 4,890,598	\$ 4,689,137	\$ -
\$ 2,000,000	\$ 2,060,000	\$ 2,125,000	\$ 2,200,000	\$ -
\$ 596,425	\$ 492,225	\$ 356,675	\$ 163,300	\$ -
1.70	1.75	1.97	1.98	-
\$ 8,838,264	\$ 8,953,848	\$ 9,791,430	\$ 9,384,452	\$ 9,138,804
\$ 3,090,000	\$ 3,210,000	\$ 3,235,000	\$ 2,615,000	\$ 2,715,000
\$ 2,097,679	\$ 1,983,391	\$ 1,830,061	\$ 1,822,209	\$ 1,742,481
\$ -	\$ -	\$ -	\$ 297,500	\$ 297,500
1.70	1.72	1.93	1.98	1.92
\$ 1,600,318	\$ -	\$ -	\$ -	\$ -
\$ 90,000	\$ -	\$ -	\$ -	\$ -
\$ 4,860	\$ -	\$ -	\$ -	\$ -
16.87	-	-	-	-
\$ 1,707,702	\$ 1,756,470	\$ 1,877,940	\$ -	\$ -
\$ 620,000	\$ 640,000	\$ 305,000	\$ -	\$ -
\$ 550,500	\$ 527,545	\$ 366,858	\$ -	\$ -
1.46	1.50	2.80	-	-



**Fishing the Quality Waters**

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

**SCHEDULE 20**

<b>Year</b>	<b>Population</b>	<b>Personal Income (1)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2005	121,977	3,009,782,475	24,675	35.1	23,569	6.4%
2006	121,763	3,306,474,265	27,155	35.3	23,639	5.2%
2007	122,427	3,501,167,346	28,598	35.7	23,180	3.6%
2008	122,500	3,906,892,500	31,893	35.8	23,582	4.4%
2009	124,131	3,811,069,962	30,702	35.6	23,010	7.7%
2010	130,044	3,828,105,228	29,437	36.7	23,022	10.1%
2011	128,200	4,022,018,600	31,373	33.5 (3)	23,028	8.3%
2012	128,529	4,253,281,668	33,092	33.3 (3)	23,737	7.3%
2013	126,503	- (2)	- (2)	34.1 (3)	23,910	7.6%
2014	- (2)	- (2)	- (2)	- (2)	24,498	7.4%

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.

Note: The US Census Bureau restated the Population and Per Capita numbers for the years 2001-2006 as a result of a measurement modification. This change reflects how "internal migration" or migration from county to county is measured.



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

<b>Employer</b>	<b>Product/Service</b>	<b>2014</b>		<b>Percentage of Total County Employment</b>
		<b>Number of Employees</b>	<b>Rank</b>	
San Juan Regional Medical Center	Health Care	1,500	1	3.01%
Farmington Public Schools	Education	1,247	2	2.50%
Central Consolidated Public Schools	Education	1,028	3	2.06%
BHP Billiton	Mining/Coal	931	4	1.87%
Aztec Well Service	Oil & Gas	775	5	1.55%
City of Farmington	Government	717	6	1.44%
Conoco Phillips	Oil & Gas	705	7	1.41%
San Juan County	Government	637	8	1.28%
San Juan College	Higher Education	527	9	1.06%
Bloomfield Schools	Education	427	10	0.86%
Arizona Public Service	Power Plant	-	-	0.00%
Aztec Schools	Education	-	-	0.00%
Public Service Company of New Mexico	Power Plant	-	-	0.00%
Totals		<u>8,494</u>		<u>17.04%</u>

Total Employment San Juan County 49,861

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

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

SCHEDULE 21

2005		
Number of Employees	Rank	Percentage of Total County Employment
1,375	1	2.63%
1,252	2	2.40%
1,125	3	2.15%
950	5	1.82%
-	-	0.00%
685	6	1.31%
-	-	0.00%
637	7	1.22%
1,000	4	1.91%
500	9	0.96%
590	8	1.13%
425	10	0.81%
-	-	0.00%
<u>8,539</u>		<u>16.34%</u>

52,248



**San Juan County**

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	30	30
County Clerk	8	8	8	8	8	8	8	7	7	7
Bureau of Elections	6	6	6	6	6	6	6	5	5	5
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	7	7	7
Finance	11	11	11	13	14	14	14	15	15	15
Central Purchasing	9	9	9	10	11	11	8	8	8	8
Human Resources	6	6	7	8	7	7	7	7	7	7
Information Technology	8	9	9	9	10	10	9	10	10	10
Geographic Info Systems	0	2	3	3	3	3	3	3	3	3
Legal	4	4	5	5	7	7	7	7	7	7
County Executive Office	7	7	10	11	12	12	11	10	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
<b>Public Safety</b>										
Corrections										
Detention Center	118	123	130	140	145	145	146	146	146	146
Pre-Trial	2	0	0	0	0	0	0	0	0	0
Sheriff Department	110	113	114	125	127	129	129	130	131	131
Criminal Justice Training Auth	0	0	0	0	0	0	2	2	2	2
Community Development	0	0	10	11	13	13	13	13	13	13
Emergency Management	5	5	6	6	6	6	6	6	6	6
Fire Operations	21	20	15	14	14	14	14	14	14	14
Compliance	6	6	5	7	7	9	9	9	9	9
DWI Treatment Facility	30	30	31	32	32	32	32	32	32	34
AXIS/NEXUS	0	0	0	6	8	12	12	12	12	12
Juvenile Services	45	44	44	50	50	50	50	50	50	50
Communications Authority	41	45	46	48	48	48	48	48	48	48
<b>Public Works</b>										
Road	66	66	66	66	67	63	62	62	62	61
<b>Health and Welfare</b>										
Indigent Claims	2	2	2	2	2	2	2	2	2	2
Housing Authority	4	3	3	3	3	3	3	3	3	3
<b>Culture and Recreation</b>										
Parks & Facilities	55	57	56	60	62	62	62	62	62	62
Golf Course	0	0	0	0	0	12	12	12	11	11
<b>Environmental</b>										
Solid Waste	24	24	24	25	26	30	31	31	31	31
San Juan Water Commission	4	4	4	4	4	5	5	5	5	5
<b>Total</b>	<b>637</b>	<b>649</b>	<b>669</b>	<b>717</b>	<b>737</b>	<b>758</b>	<b>756</b>	<b>756</b>	<b>756</b>	<b>757</b>

Source: San Juan County Staffing Report in Final Budget

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

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

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

SCHEDULE 23

		Fiscal Year				
		2010	2011	2012	2013	2014
		4,368	4,953	4,676	4,840	4,589
		14,726	58,834	58,756	56,511	58,865
		16,347	16,469	15,544	18,002	15,195
		714	769	764	696	764
		63,789	67,189	70,195	73,212	74,225
		92	88	123	107	125
		56,371	56,851	57,050	57,046	56,976
		19,980	19,932	19,759	20,067	19,839
		419	411	418	429	470
		713	883	717	602	655
		3,744	3,854	3,990	4,707	3,846
		10,839	10,793	10,733	10,400	9,746
		5,550	5,768	5,003	5,045	1,193
		14,832	15,820	15,512	15,763	16,826
		2,088	2,989	2,832	2,189	2,038
		34	35	32	29	21
		3,346	3,174	2,582	2,150	2,224
		11.49%	16.67%	15.95%	15.67%	17.00%
		64	55	35	35	35
		875	822	775	775	775
		587	596	598	598	598
		10	11	12	12	12
		46	47	48	48	48
		30	36	15	13	9
		6	11	8	8	6
		61	34	40	60	27
		391	252	437	330	449
		31	51	35	38	40
		10	12	0	1	3
		2	23	4	0	0
		12	12	10	10	9
		7	7	8	6	6
		6	11	10	8	11
		\$ 1,026,775	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961	\$ 1,364,435
		\$ 668,439	\$ 701,861	\$ 736,954	\$ 792,226	\$ 851,642
		684	662	609	686	725
		1,044	1,057	1,057	1,091	1,091
		\$ 63.23	\$ 63.23	\$ 63.32	\$ 67.79	\$ 70.13
		21,582	7,590	11,761	10,866	12,256
		N/A	2	2	2	2
		N/A	5	11	21	19
		N/A	12	6	10	12
		N/A	N/A	12,500	12,184	11,744
		2,081	1,863	926	978	999
		523	405	540	455	462
		62	51	58	76	73
		3,245	3,417	3,623	3,504	2,810
		280	303	237	212	219
		12,601	15,430	19,626	14,558	13,787
		52,970	55,426	56,341	51,895	49,156
		1,392	1,151	1,359	1,263	1,948
		2,346	2,633	3,392	3,031	3,575
		43	47	48	59	56
		2	1	2	25	10
		1	0	2	0	1
		3	5	4	12	5
		339	258	227	190	142
		N/A	N/A	N/A	111	95
		N/A	N/A	N/A	22	12
		58	81	101	80	98
		7,050	11,806	17,220	15,445	13,670

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

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

Source: Information provided by individual San Juan County departments.

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

- (1) Years 2005, 2007, 2009 and 2011 were reappraisal years; all properties were reappraised. Years 2006, 2008, 2010 were maintenance years. Reappraisals were previously done every other year. Beginning in 2012, reappraisals will be done on an annual basis.
- (2) The number of calls responded to were recorded on a calendar year for 2006. For year 2006, actual number of calls were 4,899 through Sept. 2006. The remainder of the year was based on the average calls per month. The number of fire calls may vary from year to year depending on climate conditions.
- (3) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (4) The Emergency Crisis Shelter opened in January 2005. Full year of data not available.
- (5) The Residential Treatment Center data was collected on a calendar year basis for 2006. The actual number of juveniles served through September 2006 was 36. The remainder of the year was calculated based on the average juveniles assisted per month.
- (6) Prior to 2008, the information collected for the Sheriff's Department was recorded on a calendar year basis.
- (7) Starting in FY07, the GIS Web Portal on the San Juan County Web site allows the public to print their own maps. Request for maps should decrease in subsequent years.
- (8) The 2005 Adult Misdemeanor Compliance numbers were updated from N/A to 708. All the numbers were updated for 2006 as follows: Adult misdemeanor was 564, updated to 570; DWI treatment was 534, updated to 535; and Jail based Meth Treatment was N/A, updated to 12. The 2008 Adult misdemeanor was 902, updated to 890. These adjustments were made due to Compliance.

SCHEDULE 23

		Fiscal Year							
		2010	2011	2012	2013	2014			
	15		16	16	16	16			
	23		24	24	24	24			
	14		14	14	14	14			
	23		23	24	24	24			
	340		260	251	262	267			
	7,413		7,152	8,021	9,417	10,765			
	555		576	562	559	766			
	267		298	226	218	354			
	53		57	59	62	231			
	30		28	37	39	42			
	46		46	46	46	46			
	16		16	16	16	16			
	16		16	16	16	16			
\$	185	\$	185	\$	185	\$	185		
\$	231	\$	231	\$	231	\$	231		
	755.40		755.40	755.49	756.42	746.28			
	2,988		2,988	2,988	2,988	2,988			
	19		19	19	19	19			
	4,258		3,984	6,939	8,715	8,076			
\$	1,891,749	\$	2,141,763	\$	2,808,461	\$	3,548,326	\$	2,502,434
\$	5,081,795	\$	4,717,521	\$	7,054,892	\$	8,455,146	\$	5,762,945
	256		238	233	217	224			
	1,153		782	600	621	631			
	101		101	101	102	101			
	23		23	22	22	22			
	92,000		88,000	90,400	92,200	92,000			
	12		12	12	12	10			
	N/A		21,575	23,788	23,527	22,115			
	N/A	\$	29	\$	27	\$	28		
	N/A	\$	9	\$	12	\$	8		
	N/A	\$	4	\$	4	\$	4		
	N/A	\$	5	\$	4	\$	4		
	12		12	12	12	12			
	271,647		306,088	279,202	277,611	257,736			
	51,150		51,341	55,556	57,203	60,135			
	312,361		379,110	379,189	303,741	308,288			

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

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

(11) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.

(12) Data for advanced hours of instruction was added in FY12.

(13) 2011 property transfers were reported as 2875, updated with corrected information from Department.

(14) Old Pepsi warehouse has been converted and now houses fire trucks and equipment that can be used in the event of an emergency. This was added as an additional fire station in FY12.

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

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



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

Function/Program	Fiscal Year				
	2005	2006	2007	2008	2009
<b>General Government</b>					
Land	\$ 534,566	\$ 534,566	\$ 534,566	\$ 862,597	\$ 1,581,081
Buildings	7,175,207	7,175,207	7,175,207	7,175,207	7,175,207
Improvements	585,731	585,731	629,911	984,144	1,008,004
Equipment	4,901,907	5,346,517	5,208,814	5,350,426	6,023,374
Total General Government	<u>13,197,411</u>	<u>13,642,021</u>	<u>13,548,498</u>	<u>14,372,374</u>	<u>15,787,666</u>
<b>Public Safety</b>					
Land	1,012,031	1,873,445	1,873,444	1,873,444	2,202,295
Buildings	17,425,055	53,709,777	54,386,816	47,719,780	47,843,046
Improvements	3,253,513	3,929,198	5,906,352	5,851,537	6,656,327
Equipment	19,988,652	22,056,868	22,417,830	23,181,937	25,005,988
Total Public Safety	<u>41,679,251</u>	<u>81,569,288</u>	<u>84,584,442</u>	<u>78,626,698</u>	<u>81,707,656</u>
<b>Public Works</b>					
Land	1,433,249	29,989	29,989	29,989	29,989
Buildings	152,398	68,043	68,043	926,848	926,848
Improvements	63,101	63,101	63,101	63,101	63,101
Equipment	6,632,101	7,019,528	6,632,713	7,056,078	7,470,497
Infrastructure	80,346,870	91,317,664	93,245,886	95,895,485	99,742,109
Total Public Works	<u>88,627,719</u>	<u>98,498,325</u>	<u>100,039,732</u>	<u>103,971,501</u>	<u>108,232,544</u>
<b>Health and Welfare</b>					
Land	208,167	208,167	208,167	208,167	325,126
Buildings	14,087,019	14,087,019	39,946,844	40,405,219	42,882,634
Improvements	179,204	180,601	180,601	167,181	234,246
Equipment	2,440,076	3,382,100	4,834,940	5,565,203	5,653,655
Total Health and Welfare	<u>16,914,466</u>	<u>17,857,887</u>	<u>45,170,552</u>	<u>46,345,770</u>	<u>49,095,661</u>
<b>Culture and Recreation</b>					
Land	1,072,542	1,072,542	1,072,542	1,396,649	1,436,649
Buildings	11,153,167	11,153,167	11,832,501	11,836,668	12,068,163
Improvements	6,090,322	6,134,844	6,138,189	6,255,291	11,928,115
Equipment	1,557,418	1,670,375	1,797,003	2,004,308	2,195,669
Total Culture and Recreation	<u>19,873,449</u>	<u>20,030,928</u>	<u>20,840,235</u>	<u>21,492,916</u>	<u>27,628,596</u>
<b>Environmental</b>					
Land	237,233	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	12,085	12,085	12,085
Improvements	1,125,684	1,125,684	1,133,121	1,133,121	1,133,121
Equipment	1,158,449	1,332,021	1,413,505	1,579,405	1,806,902
Total Environmental	<u>2,533,451</u>	<u>2,707,023</u>	<u>2,795,944</u>	<u>2,961,844</u>	<u>3,189,341</u>
<b>Work in Progress</b>	<u>55,052,528</u>	<u>26,307,548</u>	<u>1,485,502</u>	<u>11,493,027</u>	<u>22,612,952</u>
<b>Total Capital Assets Primary Government</b>	<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>	<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>	<u>\$ 308,254,416</u>
<b>Discretely Presented Component Units</b>					
<b>Communications Authority (1)</b>					
Land	-	-	-	-	-
Buildings	590,894	590,894	590,894	590,894	590,894
Improvements	69,915	69,915	114,177	178,695	178,695
Equipment	1,532,027	1,927,749	1,966,328	1,940,921	1,940,921
Total Communications Authority	<u>2,192,836</u>	<u>2,588,558</u>	<u>2,671,399</u>	<u>2,710,510</u>	<u>2,710,510</u>
<b>Work in Progress</b>	<u>-</u>	<u>-</u>	<u>2,648</u>	<u>43,075</u>	<u>1,113,504</u>
<b>Total Capital Assets Comm. Authority</b>	<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>	<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>	<u>\$ 3,824,014</u>
<b>San Juan Water Commission (2)</b>					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	-	114,690	114,690	107,405	117,624
<b>Total Capital Assets San Juan Water Com.</b>	<u>\$ -</u>	<u>\$ 114,690</u>	<u>\$ 114,690</u>	<u>\$ 107,405</u>	<u>\$ 117,624</u>

Source: San Juan County Finance Department

(1) Communications Authority capital assets were reported in the County totals prior to 1999, when they were separated as discretely presented component units for reporting purposes.

(2) San Juan Water Commission capital assets were reported in the County totals prior to 2006, when they were separated as discretely presented component units for reporting purposes.

**Note:** San Juan County began reporting infrastructure with the implementation of GASB 34 in fiscal year 2003.

SCHEDULE 24

		Fiscal Year				
	2010	2011	2012	2013	2014	
\$	1,581,081	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	
	7,498,514	7,594,013	7,595,303	8,226,107	8,226,107	
	1,115,705	1,115,882	1,133,350	1,133,350	1,310,645	
	6,527,508	6,518,392	6,657,342	6,130,838	5,794,633	
	<u>16,722,808</u>	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	
	2,210,398	2,264,398	2,328,432	2,328,432	2,328,432	
	52,083,527	53,089,462	53,210,657	53,432,094	72,980,006	
	10,009,920	10,091,364	10,337,270	10,337,270	10,791,803	
	24,629,633	24,369,872	25,066,127	26,168,194	27,716,792	
	<u>88,933,478</u>	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	
	29,989	29,989	29,989	29,989	29,989	
	936,848	936,848	936,848	936,848	936,848	
	95,488	97,730	172,241	172,241	172,241	
	7,577,713	7,741,199	8,239,691	8,346,227	8,152,475	
	104,645,595	107,385,474	109,428,746	112,526,714	113,330,071	
	<u>113,285,633</u>	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	
	325,126	356,044	356,044	356,044	356,044	
	42,882,634	45,006,590	45,870,376	44,923,550	44,923,550	
	15,712,705	16,068,548	16,214,263	16,380,290	16,427,568	
	5,618,270	5,613,616	6,024,732	5,782,896	5,725,239	
	<u>64,538,735</u>	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	
	3,618,440	3,618,440	3,618,440	3,618,440	3,618,440	
	14,014,271	14,079,418	14,079,418	16,023,439	16,011,837	
	12,557,526	12,557,526	12,587,023	12,422,488	12,440,749	
	2,483,771	2,440,816	2,386,352	2,419,084	2,319,150	
	<u>32,674,008</u>	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	
	237,233	237,233	237,233	237,233	237,233	
	12,085	152,977	152,976	152,976	152,976	
	1,133,121	1,138,511	1,148,511	1,175,769	1,175,769	
	1,868,846	2,109,720	1,838,094	2,010,256	2,010,256	
	<u>3,251,285</u>	<u>3,638,441</u>	<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>	
	14,228,605	19,004,891	22,288,551	21,468,979	2,036,055	
\$	<u>333,634,552</u>	<u>345,187,398</u>	<u>353,506,454</u>	<u>358,308,193</u>	<u>360,773,353</u>	
	-	-	-	-	-	
	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	
	178,695	178,695	178,695	178,695	178,695	
	1,707,952	1,716,082	1,716,082	1,683,043	1,628,161	
	<u>3,247,634</u>	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>	
	-	-	-	-	-	
	-	-	-	-	-	
\$	<u>3,247,634</u>	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>	
	-	-	-	-	-	
	-	-	-	-	-	
	89,276	89,276	96,251	121,026	114,868	
\$	<u>89,276</u>	<u>89,276</u>	<u>96,251</u>	<u>121,026</u>	<u>114,868</u>	

SAN JUAN COUNTY, NEW MEXICO  
 BANK ACCOUNTS  
 June 30, 2014

Description	6/30/14 Bank			Book Balance
	Balance	O/S Deposits	O/S Checks	
<b>Citizens</b>				
Citizens - HUD	\$ 111,447	\$ -	\$ (12,182)	\$ 99,265
Communications Authority	25,091	12	(25,103)	-
Tall Tree - Health Ins.	204,600	1,419	(206,019)	-
Payroll account	438,999	97	(439,096)	-
Citizens - Investment	4,960,556	-	-	4,960,556
<b>Total Demand Deposits</b>	<b>5,740,693</b>	<b>1,528</b>	<b>(682,400)</b>	<b>5,059,821</b>
Citizens - Certificates of Deposit	10,000,000	-	-	10,000,000
<b>Citizens Bank total</b>	<b>15,740,693</b>	<b>1,528</b>	<b>(682,400)</b>	<b>15,059,821</b>
<b>Bank of America</b>				
Checking - operating	14,818,318	242,930	(2,024,257)	13,036,991
<b>Bank of America total</b>	<b>14,818,318</b>	<b>242,930</b>	<b>(2,024,257)</b>	<b>13,036,991</b>
<b>Wells Fargo Bank</b>				
Wells Fargo - Certificates of Deposit	5,000,000	-	-	5,000,000
Checking - Clerk's Refund	984	150	(229)	905
<b>Wells Fargo Bank Total</b>	<b>5,000,984</b>	<b>150</b>	<b>(229)</b>	<b>5,000,905</b>
<b>Total all banks</b>	<b>\$ 35,559,995</b>	<b>\$ 244,608</b>	<b>\$ (2,706,886)</b>	<b>\$ 33,097,717</b>

SAN JUAN COUNTY  
SCHEDULE OF PLEDGED COLLATERAL  
June 30, 2014

	Pledged Collateral		Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Total
	Safekeeping Location	Type of Security				
Funds on deposit						
Interest bearing deposits			\$ 5,097,094	-	-	5,097,094
Non-interest bearing deposits			643,599	14,818,318	984	15,462,901
Certificates of deposit			10,000,000	-	5,000,000	15,000,000
			<u>15,740,693</u>	<u>14,818,318</u>	<u>5,000,984</u>	<u>35,559,995</u>
Less: FDIC insurance			500,000	250,000	250,984	1,000,984
<b>Total uninsured public funds</b>			<u>\$ 15,240,693</u>	<u>14,568,318</u>	<u>4,750,000</u>	<u>34,559,011</u>
Pledged Collateral Required:						
50 percent on deposits			7,620,346	7,284,159	2,375,000	17,279,505
Pledged Collateral Required			<u>7,620,346</u>	<u>7,284,159</u>	<u>2,375,000</u>	<u>17,279,505</u>
Pledged Collateral at June 30, 2014			<u>9,723,400</u>	<u>15,915,746</u>	<u>2,404,994</u>	<u>28,044,140</u>
Excess (deficiency)			<u>\$ 2,103,054</u>	<u>8,631,587</u>	<u>29,994</u>	<u>10,764,635</u>
Pledged collateral	Federal Home Loan Bank, Dallas, Texas	FHLB 2/7/33 CUSIP # 313381X67	5,381,700	-	-	5,381,700
		FHLB 12/27/32 CUSIP # 313381KH7	4,341,700	-	-	4,341,700
	Bank of New York, Mellon, New York	GNMA 2/15/42 CUSIP # 36176XCN7	-	27,605	-	27,605
		GNMA 7/20/40 CUSIP # 36202FHZ2	-	2,912,196	-	2,912,196
		GNMA 5/20/41 CUSIP # 36202FTL0	-	7,526,110	-	7,526,110
		GNMA 8/15/33 CUSIP # 36202VDT5	-	10,429	-	10,429
		GNMA 6/15/40 CUSIP # 3620C0ZZ4	-	1,245,212	-	1,245,212
		GNMA 9/15/40 CUSIP # 3620C4T75	-	3,615,254	-	3,615,254
		GNMA 12/15/24 CUSIP # 36225BLE6	-	3,732	-	3,732
		GNMA 12/15/26 CUSIP#36225BLU0	-	12,496	-	12,496
		GNMA 5/15/36 CUSIP # 36292L5P5	-	49,840	-	49,840
		GNMA 2/15/36 CUSIP # 36292LAN4	-	441,166	-	441,166
		GNMA 3/15/36 CUSIP # 36292LSF2	-	71,706	-	71,706
	Bank of New York, Mellon, New York	FNMA 12/1/40 CUSIP #3138A2BQ1	-	-	2,463	2,463
		FNMA 7/1/43 CUSIP #3138W9A34	-	-	2,393,455	2,393,455
		FNMA 1/1/43 CUSIP #31417EKV2	-	-	9,076	9,076
<b>Totals</b>			<u>\$ 9,723,400</u>	<u>15,915,746</u>	<u>2,404,994</u>	<u>28,044,140</u>
Reconciliation to Financial Statements:						
Total per banks			\$ 15,740,693	14,818,318	5,000,984	35,559,995
Reconciling items:						
Deposits in transit			1,528	242,930	150	244,608
Outstanding checks			(682,400)	(2,024,257)	(229)	(2,706,886)
Other reconciling items			-	-	-	-
			<u>\$ 15,059,821</u>	<u>13,036,991</u>	<u>5,000,905</u>	<u>33,097,717</u>
Investments						36,831,415
Cash on hand						2,192
Cash and investments per financial statements						<u>\$ 69,931,324</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**Fiscal Year Ended June 30, 2014**

Property taxes receivable, beginning of year	\$ 3,423,207
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	72,087,293
Adjustments	
Net increases in taxes receivables	<u>1,425,831</u>
<b>Total receivables prior to collections</b>	<u>76,936,331</u>
Collections for fiscal year ended June 30, 2014	<u>(73,457,462)</u>
Property taxes receivables, end of year	<u><u>\$ 3,478,869</u></u>

Property taxes receivable by years

2004	1,400
2005	3,343
2006	4,480
2007	7,543
2008	14,106
2009	28,629
2010	47,651
2011	126,366
2012	658,607
2013	<u>2,586,744</u>
<b>Total taxes receivable</b>	3,478,869
Property taxes receivable reported in the general fund	(965,251)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(70,800)</u>
Subtotal	<u>(1,036,051)</u>
<b>Total property taxes receivable - agency funds</b>	<u><u>\$ 2,442,818</u></u>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Aztec Schools Operating</b>											
2013	131,779.06	124,750.36	124,750.36	1,247.50	123,502.86	123,502.86	0.00	0.00	0.00	0.00	7,028.70
2012	139,844.89	4,795.01	138,073.82	1,380.74	4,747.06	136,693.08	0.00	0.00	0.00	0.00	1,771.07
2011	134,664.91	1,638.00	134,411.86	1,344.12	1,621.62	133,067.74	0.00	0.00	0.00	0.00	253.05
2010	134,433.96	684.53	134,371.37	1,343.71	677.68	133,027.65	0.00	0.00	0.00	0.00	62.59
2009	128,996.83	253.86	128,942.19	1,289.42	251.32	127,652.77	0.00	0.00	0.00	0.00	54.64
2008	122,990.76	57.46	122,965.56	1,229.66	56.89	121,735.90	0.00	0.00	0.00	0.00	25.20
2007	122,236.85	19.15	122,218.18	1,222.18	18.96	120,996.00	0.00	0.00	0.00	0.00	18.67
2006	114,841.44	10.67	114,826.07	1,148.26	10.56	113,677.81	0.00	0.00	0.00	0.00	15.37
2005	106,342.70	10.37	106,338.61	1,063.39	10.27	105,275.23	0.00	0.00	0.00	0.00	4.09
2004	106,694.13	3.17	106,694.13	1,066.94	3.14	105,627.19	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Schools Operational</b>	<b>1,242,825.53</b>	<b>132,222.59</b>	<b>1,233,592.15</b>	<b>12,335.92</b>	<b>130,900.36</b>	<b>1,221,256.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,233.38</b>
<b>Aztec Schools Debt Service</b>											
2013	3,174,648.29	3,009,937.28	3,009,937.28	30,099.37	2,979,837.91	2,979,837.91	0.00	0.00	0.00	0.00	164,711.01
2012	2,529,543.58	88,324.44	2,496,042.85	24,960.43	87,441.20	2,471,082.42	0.00	0.00	0.00	0.00	33,500.73
2011	1,704,049.18	21,669.86	1,700,402.36	17,004.02	21,453.16	1,683,398.34	0.00	0.00	0.00	0.00	3,646.82
2010	1,665,310.69	9,484.65	1,664,453.14	16,644.53	9,389.80	1,647,808.61	0.00	0.00	0.00	0.00	857.55
2009	1,927,893.03	4,166.47	1,926,959.81	19,269.60	4,124.81	1,907,690.21	0.00	0.00	0.00	0.00	933.22
2008	971,546.98	550.16	971,276.40	9,712.76	544.66	961,563.64	0.00	0.00	0.00	0.00	270.58
2007	942,387.36	185.86	942,200.19	9,422.00	184.00	932,778.19	0.00	0.00	0.00	0.00	187.17
2006	689,330.16	87.71	689,210.16	6,892.10	86.83	682,318.06	0.00	0.00	0.00	0.00	120.00
2005	640,525.42	87.67	640,498.09	6,404.98	86.79	634,093.11	0.00	0.00	0.00	0.00	27.33
2004	821,235.00	34.92	821,235.00	8,212.35	34.57	813,022.65	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Schools Debt Svc.</b>	<b>15,066,469.70</b>	<b>3,134,529.02</b>	<b>14,862,215.29</b>	<b>148,622.15</b>	<b>3,103,183.73</b>	<b>14,713,593.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>204,254.41</b>
<b>Aztec Schools Capital Improvements</b>											
2013	685,822.50	650,147.63	650,147.63	6,501.48	643,646.15	643,646.15	0.00	0.00	0.00	0.00	35,674.87
2012	750,205.54	26,152.79	740,310.33	7,403.10	25,891.26	732,907.23	0.00	0.00	0.00	0.00	9,895.21
2011	721,215.63	12,289.20	719,698.10	7,196.98	12,166.31	712,501.11	0.00	0.00	0.00	0.00	1,517.53
2010	700,051.95	3,965.31	699,692.91	6,996.93	3,925.66	692,695.98	0.00	0.00	0.00	0.00	359.04
2009	676,308.85	1,448.07	675,985.73	6,759.86	1,433.59	669,225.87	0.00	0.00	0.00	0.00	323.12
2008	647,698.18	367.14	647,518.02	6,475.18	363.47	641,042.84	0.00	0.00	0.00	0.00	180.16
2007	635,246.55	125.25	635,121.25	6,351.21	124.00	628,770.04	0.00	0.00	0.00	0.00	125.30
2006	579,513.13	74.12	579,412.05	5,794.12	73.38	573,617.92	0.00	0.00	0.00	0.00	101.08
2005	539,390.54	73.84	539,367.56	5,393.68	73.10	533,973.88	0.00	0.00	0.00	0.00	22.98
2004	532,923.54	22.67	532,923.54	5,329.24	22.44	527,594.31	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Sch. Cap. Imp.</b>	<b>6,468,376.40</b>	<b>694,666.02</b>	<b>6,420,177.11</b>	<b>64,201.77</b>	<b>687,719.36</b>	<b>6,355,975.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,199.29</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Aztec Sch/Mosaic Academy Capital Improvements</b>											
2013	38,765.49	36,749.00	36,749.00	367.49	36,381.51	36,381.51	0.00	0.00	0.00	0.00	2,016.49
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Sch/Mosaic Cap. Imp.</b>	<b>38,765.49</b>	<b>36,749.00</b>	<b>36,749.00</b>	<b>367.49</b>	<b>36,381.51</b>	<b>36,381.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,016.49</b>
<b>61/20 School District Operating</b>											
2013	661.53	628.69	628.69	6.29	622.40	622.40	0.00	0.00	0.00	0.00	32.84
2012	645.95	118.95	645.95	6.46	117.76	639.49	0.00	0.00	0.00	0.00	0.00
2011	1,949.80	1,450.12	1,949.80	19.50	1,435.62	1,930.30	0.00	0.00	0.00	0.00	0.00
2010	568.53	88.12	568.53	5.69	87.24	562.85	0.00	0.00	0.00	0.00	0.00
2009	565.84	16.84	565.84	5.66	16.67	560.18	0.00	0.00	0.00	0.00	0.00
2008	488.26	0.00	488.26	4.88	0.00	483.38	0.00	0.00	0.00	0.00	0.00
2007	422.83	0.00	422.83	4.23	0.00	418.60	0.00	0.00	0.00	0.00	0.00
2006	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00	0.00	0.00
2005	201.91	0.00	201.91	2.02	0.00	199.89	0.00	0.00	0.00	0.00	0.00
2004	177.62	0.00	177.62	1.78	0.00	175.84	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20 Schools Operational</b>	<b>5,975.08</b>	<b>2,302.72</b>	<b>5,942.24</b>	<b>59.42</b>	<b>2,279.69</b>	<b>5,882.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32.84</b>
<b>61/20 Schools Debt Service</b>											
2013	12,278.03	11,651.12	11,651.12	116.51	11,534.61	11,534.61	0.00	0.00	0.00	0.00	626.91
2012	9,235.27	1,637.82	9,235.27	92.35	1,621.44	9,142.92	0.00	0.00	0.00	0.00	0.00
2011	5,931.11	830.32	5,931.11	59.31	822.02	5,871.80	0.00	0.00	0.00	0.00	0.00
2010	5,806.22	819.44	5,806.22	58.06	811.25	5,748.16	0.00	0.00	0.00	0.00	0.00
2009	6,590.86	185.11	6,590.86	65.91	183.26	6,524.95	0.00	0.00	0.00	0.00	0.00
2008	3,102.95	0.00	3,102.95	31.03	0.00	3,071.92	0.00	0.00	0.00	0.00	0.00
2007	2,685.73	0.00	2,685.73	26.86	0.00	2,658.87	0.00	0.00	0.00	0.00	0.00
2006	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00	0.00	0.00
2005	1,076.10	0.00	1,076.10	10.76	0.00	1,065.34	0.00	0.00	0.00	0.00	0.00
2004	1,266.85	0.00	1,266.85	12.67	0.00	1,254.18	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20 Schools Debt Svc.</b>	<b>49,504.97</b>	<b>15,123.82</b>	<b>48,878.06</b>	<b>488.78</b>	<b>14,972.58</b>	<b>48,389.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>626.91</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 Schools Capital Improvements</b>											
2013	2,721.57	2,583.03	2,583.03	25.83	2,557.20	2,557.20	0.00	0.00	0.00	0.00	138.54
2012	2,804.09	499.40	2,804.09	28.04	494.41	2,776.05	0.00	0.00	0.00	0.00	0.00
2011	2,563.79	361.99	2,563.79	25.64	358.37	2,538.15	0.00	0.00	0.00	0.00	0.00
2010	2,478.60	352.51	2,478.60	24.79	348.98	2,453.81	0.00	0.00	0.00	0.00	0.00
2009	2,379.70	67.34	2,379.70	23.80	66.67	2,355.91	0.00	0.00	0.00	0.00	0.00
2008	2,070.68	0.00	2,070.68	20.71	0.00	2,049.97	0.00	0.00	0.00	0.00	0.00
2007	1,810.42	0.00	1,810.42	18.10	0.00	1,792.32	0.00	0.00	0.00	0.00	0.00
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00	0.00	0.00
2005	906.22	0.00	906.22	9.06	0.00	897.16	0.00	0.00	0.00	0.00	0.00
2004	822.11	0.00	822.11	8.22	0.00	813.89	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20 Sch. Cap. Imp.</b>	<b>19,841.24</b>	<b>3,864.27</b>	<b>19,702.70</b>	<b>197.03</b>	<b>3,825.63</b>	<b>19,505.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>138.54</b>
<b>61/20/Mosaic Academy Capital Improvements</b>											
2013	153.87	146.03	146.03	1.46	144.57	144.57	0.00	0.00	0.00	0.00	7.84
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20/Mosaic Academy Cap.</b>	<b>153.87</b>	<b>146.03</b>	<b>146.03</b>	<b>1.46</b>	<b>144.57</b>	<b>144.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.84</b>
<b>Total Aztec and 61/20 School District</b>											
2013	4,046,830.34	3,836,593.14	3,836,593.14	38,365.93	3,798,227.21	3,798,227.21	0.00	0.00	0.00	0.00	210,237.20
2012	3,432,279.32	121,528.41	3,387,112.31	33,871.12	120,313.13	3,353,241.19	0.00	0.00	0.00	0.00	45,167.01
2011	2,570,374.42	38,239.49	2,564,957.02	25,649.57	37,857.10	2,539,307.45	0.00	0.00	0.00	0.00	5,417.40
2010	2,508,649.94	15,394.56	2,507,370.76	25,073.71	15,240.61	2,482,297.06	0.00	0.00	0.00	0.00	1,279.18
2009	2,742,735.11	6,137.70	2,741,424.13	27,414.24	6,076.32	2,714,009.89	0.00	0.00	0.00	0.00	1,310.98
2008	1,747,897.80	974.77	1,747,421.86	17,474.22	965.02	1,729,947.64	0.00	0.00	0.00	0.00	475.94
2007	1,704,789.75	330.26	1,704,458.61	17,044.59	326.96	1,687,414.03	0.00	0.00	0.00	0.00	331.14
2006	1,386,793.43	172.49	1,386,556.98	13,865.57	170.77	1,372,691.41	0.00	0.00	0.00	0.00	236.45
2005	1,288,442.89	171.88	1,288,388.49	12,883.88	170.16	1,275,504.61	0.00	0.00	0.00	0.00	54.40
2004	1,463,119.26	60.76	1,463,119.26	14,631.19	60.15	1,448,488.07	0.00	0.00	0.00	0.00	0.00
<b>Grand Total Aztec &amp; 61/20 Sch</b>	<b>22,891,912.27</b>	<b>4,019,603.46</b>	<b>22,627,402.57</b>	<b>226,274.03</b>	<b>3,979,407.43</b>	<b>22,401,128.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>264,509.70</b>



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Bloomfield Schools Operating</b>											
2013	193,471.90	184,610.04	184,610.04	1,846.10	182,763.94	182,763.94	0.00	0.00	0.00	0.00	8,861.86
2012	193,185.38	3,429.45	192,033.73	1,920.34	3,395.16	190,113.39	0.00	0.00	0.00	0.00	1,151.65
2011	187,697.31	1,041.28	187,384.35	1,873.84	1,030.87	185,510.51	0.00	0.00	0.00	0.00	312.96
2010	186,261.94	435.21	186,153.74	1,861.54	430.86	184,292.20	0.00	0.00	0.00	0.00	108.20
2009	189,614.97	261.71	189,557.05	1,895.57	259.09	187,661.48	0.00	0.00	0.00	0.00	57.92
2008	195,492.93	115.42	195,460.44	1,954.60	114.27	193,505.84	0.00	0.00	0.00	0.00	32.49
2007	168,916.33	38.31	168,895.78	1,688.96	37.93	167,206.82	0.00	0.00	0.00	0.00	20.55
2006	157,670.48	17.53	157,666.04	1,576.66	17.35	156,089.38	0.00	0.00	0.00	0.00	4.44
2005	147,935.20	8.85	147,930.89	1,479.31	8.76	146,451.58	0.00	0.00	0.00	0.00	4.31
2004	140,834.72	1.68	140,834.42	1,408.34	1.66	139,426.08	0.00	0.00	0.00	0.00	8.29
<b>Total Bloomfield Sch. Oper.</b>	<b>1,761,081.16</b>	<b>189,959.48</b>	<b>1,750,526.48</b>	<b>17,505.26</b>	<b>188,059.89</b>	<b>1,733,021.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,562.67</b>
<b>Bloomfield Schools Debt Service</b>											
2013	4,052,132.49	3,858,389.49	3,858,389.49	38,583.89	3,819,805.60	3,819,805.60	0.00	0.00	0.00	0.00	193,743.00
2012	3,015,235.93	67,020.92	2,992,921.26	29,929.21	66,350.71	2,962,992.05	0.00	0.00	0.00	0.00	22,314.67
2011	2,708,544.94	19,571.58	2,703,065.05	27,030.65	19,375.86	2,676,034.40	0.00	0.00	0.00	0.00	5,479.89
2010	2,288,095.87	7,072.67	2,286,610.09	22,866.10	7,001.94	2,263,743.99	0.00	0.00	0.00	0.00	1,485.78
2009	2,497,460.65	4,702.59	2,496,590.80	24,965.91	4,655.56	2,471,624.89	0.00	0.00	0.00	0.00	869.85
2008	2,228,032.81	1,618.92	2,227,511.28	22,275.11	1,602.73	2,205,236.17	0.00	0.00	0.00	0.00	521.53
2007	2,011,574.55	579.39	2,011,223.58	20,112.24	573.60	1,991,111.34	0.00	0.00	0.00	0.00	350.97
2006	1,519,433.35	197.12	1,519,375.66	15,193.76	195.15	1,504,181.91	0.00	0.00	0.00	0.00	57.69
2005	1,429,070.79	121.77	1,429,014.72	14,290.15	120.55	1,414,724.58	0.00	0.00	0.00	0.00	56.07
2004	1,361,676.35	23.29	1,361,672.45	13,616.72	23.06	1,348,055.73	0.00	0.00	0.00	0.00	3.90
<b>Total Bloomfield Sch Debt</b>	<b>23,111,257.75</b>	<b>3,959,297.74</b>	<b>22,886,374.40</b>	<b>228,863.74</b>	<b>3,919,704.76</b>	<b>22,657,510.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>224,883.35</b>
<b>Bloomfield Schools Capital Improvements</b>											
2013	899,964.29	856,944.22	856,944.22	8,569.44	848,374.78	848,374.78	0.00	0.00	0.00	0.00	43,020.07
2012	871,535.71	18,753.52	865,282.85	8,652.83	18,565.98	856,630.02	0.00	0.00	0.00	0.00	6,252.86
2011	844,303.82	5,852.26	842,648.71	8,426.49	5,793.74	834,222.23	0.00	0.00	0.00	0.00	1,655.11
2010	834,698.92	2,499.80	834,162.23	8,341.62	2,474.80	825,820.61	0.00	0.00	0.00	0.00	536.69
2009	842,977.64	1,517.01	842,690.11	8,426.90	1,501.84	834,263.21	0.00	0.00	0.00	0.00	287.53
2008	831,794.02	604.40	831,599.36	8,315.99	598.36	823,283.37	0.00	0.00	0.00	0.00	194.66
2007	757,655.15	218.22	757,524.61	7,575.25	216.04	749,949.36	0.00	0.00	0.00	0.00	130.54
2006	697,788.80	90.52	697,762.17	6,977.62	89.61	690,784.55	0.00	0.00	0.00	0.00	26.63
2005	657,202.26	55.99	657,176.38	6,571.76	55.43	650,604.62	0.00	0.00	0.00	0.00	25.88
2004	626,056.61	10.71	626,054.81	6,260.55	10.60	619,794.27	0.00	0.00	0.00	0.00	1.80
<b>Total Bloomfield Sch Cap</b>	<b>7,863,977.22</b>	<b>886,546.65</b>	<b>7,811,845.45</b>	<b>78,118.45</b>	<b>877,681.18</b>	<b>7,733,727.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,131.77</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Bloomfield Schools and 61/20 by Year											
2013	5,145,568.69	4,899,943.76	4,899,943.76	48,999.44	4,850,944.32	4,850,944.32	0.00	0.00	0.00	0.00	245,624.93
2012	4,079,957.02	89,203.89	4,050,237.84	40,502.38	88,311.85	4,009,735.46	0.00	0.00	0.00	0.00	29,719.18
2011	3,740,546.07	26,465.12	3,733,098.11	37,330.98	26,200.47	3,695,767.13	0.00	0.00	0.00	0.00	7,447.96
2010	3,309,056.73	10,007.68	3,306,926.06	33,069.26	9,907.60	3,273,856.80	0.00	0.00	0.00	0.00	2,130.67
2009	3,530,053.27	6,481.30	3,528,837.97	35,288.38	6,416.49	3,493,549.59	0.00	0.00	0.00	0.00	1,215.30
2008	3,255,319.76	2,338.75	3,254,571.08	32,545.71	2,315.36	3,222,025.37	0.00	0.00	0.00	0.00	748.68
2007	2,938,146.02	835.93	2,937,643.96	29,376.44	827.57	2,908,267.52	0.00	0.00	0.00	0.00	502.06
2006	2,374,892.64	305.16	2,374,803.88	23,748.04	302.11	2,351,055.84	0.00	0.00	0.00	0.00	88.76
2005	2,234,208.25	186.61	2,234,121.99	22,341.22	184.74	2,211,780.77	0.00	0.00	0.00	0.00	86.26
2004	2,128,567.69	35.68	2,128,561.69	21,285.62	35.32	2,107,276.07	0.00	0.00	0.00	0.00	13.99
Grand Total Bloomfield Schools and 61/20 B	32,736,316.13	5,035,803.87	32,448,746.33	324,487.46	4,985,445.83	32,124,258.87	0.00	0.00	0.00	0.00	287,577.79

\*2004 includes receivables for 2003 of \$7.99

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

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<b>Central Consolidated Schools Operational</b>											
2013	389,507.23	384,386.31	384,386.31	3,843.86	380,542.45	380,542.45	0.00	0.00	0.00	0.00	5,120.92
2012	386,092.20	2,792.65	384,713.16	3,847.13	2,764.72	380,866.03	0.00	0.00	0.00	0.00	1,379.04
2011	391,625.59	1,187.03	391,245.68	3,912.46	1,175.16	387,333.23	0.00	0.00	0.00	0.00	379.91
2010	382,979.66	557.79	382,931.92	3,829.32	552.21	379,102.60	0.00	0.00	0.00	0.00	47.74
2009	343,983.05	231.54	343,945.34	3,439.45	229.22	340,505.89	0.00	0.00	0.00	0.00	37.71
2008	321,079.10	94.25	321,044.70	3,210.45	93.31	317,834.25	0.00	0.00	0.00	0.00	34.40
2007	314,509.66	60.38	314,484.25	3,144.84	59.78	311,339.40	0.00	0.00	0.00	0.00	25.41
2006	310,599.57	25.89	310,587.78	3,105.88	25.63	307,481.90	0.00	0.00	0.00	0.00	11.79
2005	307,331.21	22.02	307,319.46	3,073.19	21.80	304,246.26	0.00	0.00	0.00	0.00	11.75
2004	306,213.93	24.31	306,205.18	3,062.05	24.07	303,143.13	0.00	0.00	0.00	0.00	172.64
<b>Total Central Con Sch Oper</b>	<b>3,453,921.20</b>	<b>389,382.17</b>	<b>3,446,863.78</b>	<b>34,468.64</b>	<b>385,488.35</b>	<b>3,412,395.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,221.31</b>
<b>Central Consolidated Schools Debt Service</b>											
2013	5,520,043.10	5,436,909.26	5,436,909.26	54,369.09	5,382,540.17	5,382,540.17	0.00	0.00	0.00	0.00	83,133.84
2012	5,447,655.62	49,217.60	5,424,348.10	54,243.48	48,725.42	5,370,104.62	0.00	0.00	0.00	0.00	23,307.52
2011	5,523,867.01	20,846.74	5,517,352.47	55,173.52	20,638.27	5,462,178.95	0.00	0.00	0.00	0.00	6,514.54
2010	5,369,929.62	9,572.02	5,368,978.17	53,689.78	9,476.30	5,315,288.39	0.00	0.00	0.00	0.00	951.45
2009	4,809,607.39	3,553.34	4,808,850.77	48,088.51	3,517.81	4,760,762.27	0.00	0.00	0.00	0.00	756.62
2008	4,519,546.97	1,596.70	4,518,919.03	45,189.19	1,580.73	4,473,729.84	0.00	0.00	0.00	0.00	627.94
2007	4,430,579.80	1,082.55	4,430,108.59	44,301.09	1,071.72	4,385,807.50	0.00	0.00	0.00	0.00	471.21
2006	4,185,625.31	490.39	4,185,417.05	41,854.17	485.49	4,143,562.88	0.00	0.00	0.00	0.00	208.26
2005	4,254,425.69	439.68	4,254,213.24	42,542.13	435.28	4,211,671.11	0.00	0.00	0.00	0.00	212.45
2004	4,221,634.46	506.01	4,221,472.65	42,214.73	500.95	4,179,257.92	0.00	0.00	0.00	0.00	161.81
<b>Total Central Con Sch Debt</b>	<b>48,282,914.98</b>	<b>5,524,214.28</b>	<b>48,166,569.34</b>	<b>481,665.69</b>	<b>5,468,972.14</b>	<b>47,684,903.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,345.64</b>
<b>Central Consolidated Schools Capital Improvements</b>											
2013	1,611,414.78	1,587,028.76	1,587,028.76	15,870.29	1,571,158.47	1,571,158.47	0.00	0.00	0.00	0.00	24,386.02
2012	1,589,921.64	14,051.98	1,583,240.95	15,832.41	13,911.46	1,567,408.54	0.00	0.00	0.00	0.00	6,680.69
2011	1,609,594.40	5,926.46	1,607,738.26	16,077.38	5,867.20	1,591,660.88	0.00	0.00	0.00	0.00	1,856.14
2010	1,567,721.93	2,766.90	1,567,448.31	15,674.48	2,739.23	1,551,773.83	0.00	0.00	0.00	0.00	273.62
2009	1,414,548.72	1,050.61	1,414,334.58	14,143.35	1,040.10	1,400,191.24	0.00	0.00	0.00	0.00	214.14
2008	1,322,120.67	467.09	1,321,933.86	13,219.34	462.42	1,308,714.53	0.00	0.00	0.00	0.00	186.81
2007	1,295,865.34	316.60	1,295,732.99	12,957.33	313.43	1,282,775.66	0.00	0.00	0.00	0.00	132.35
2006	1,273,969.94	149.26	1,273,907.88	12,739.08	147.77	1,261,168.80	0.00	0.00	0.00	0.00	62.06
2005	1,260,986.25	130.32	1,260,923.01	12,609.23	129.02	1,248,313.78	0.00	0.00	0.00	0.00	63.24
2004	1,286,739.72	145.53	1,286,691.61	12,866.92	144.07	1,273,824.69	0.00	0.00	0.00	0.00	48.11
<b>Total Central Con Sch Cap</b>	<b>14,232,883.39</b>	<b>1,612,033.51</b>	<b>14,198,980.21</b>	<b>141,989.80</b>	<b>1,595,913.17</b>	<b>14,056,990.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,903.18</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Central Consolidated Schools By Year											
2013	7,520,965.11	7,408,324.33	7,408,324.33	74,083.24	7,334,241.09	7,334,241.09	0.00	0.00	0.00	0.00	112,640.78
2012	7,423,669.46	66,062.22	7,392,302.21	73,923.02	65,401.60	7,318,379.19	0.00	0.00	0.00	0.00	31,367.25
2011	7,525,087.01	27,960.23	7,516,336.42	75,163.36	27,680.63	7,441,173.05	0.00	0.00	0.00	0.00	8,750.59
2010	7,320,631.21	12,896.71	7,319,358.40	73,193.58	12,767.74	7,246,164.82	0.00	0.00	0.00	0.00	1,272.81
2009	6,568,139.17	4,835.48	6,567,130.70	65,671.31	4,787.13	6,501,459.39	0.00	0.00	0.00	0.00	1,008.47
2008	6,162,746.74	2,158.04	6,161,897.59	61,618.98	2,136.46	6,100,278.61	0.00	0.00	0.00	0.00	849.15
2007	6,040,954.79	1,459.53	6,040,325.82	60,403.26	1,444.93	5,979,922.56	0.00	0.00	0.00	0.00	628.97
2006	5,770,194.82	665.55	5,769,912.71	57,699.13	658.89	5,712,213.59	0.00	0.00	0.00	0.00	282.11
2005	5,822,743.15	592.02	5,822,455.71	58,224.56	586.10	5,764,231.15	0.00	0.00	0.00	0.00	287.44
2004	5,814,588.11	675.85	5,814,369.44	58,143.69	669.09	5,756,225.74	0.00	0.00	0.00	0.00	382.56
Grand Total Central Schools	65,969,719.57	7,525,629.96	65,812,413.33	658,124.13	7,450,373.66	65,154,289.19	0.00	0.00	0.00	0.00	157,470.13

\*2004 includes receivables for 2003 of \$163.89

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Farmington Schools Operating</b>											
2013	523,748.43	503,375.31	503,375.31	5,033.75	498,341.56	498,341.56	0.00	0.00	0.00	0.00	20,373.12
2012	514,585.27	16,433.14	508,100.16	5,081.00	16,268.81	503,019.16	0.00	0.00	0.00	0.00	6,485.11
2011	495,201.48	5,895.49	494,013.45	4,940.13	5,836.54	489,073.31	0.00	0.00	0.00	0.00	1,188.03
2010	493,257.01	2,112.55	492,644.92	4,926.45	2,091.42	487,718.47	0.00	0.00	0.00	0.00	612.09
2009	478,858.77	908.08	478,516.67	4,785.17	899.00	473,731.51	0.00	0.00	0.00	0.00	342.10
2008	440,614.26	292.30	440,459.25	4,404.59	289.38	436,054.66	0.00	0.00	0.00	0.00	155.01
2007	400,744.24	37.85	400,690.04	4,006.90	37.47	396,683.14	0.00	0.00	0.00	0.00	54.20
2006	367,318.20	29.33	367,266.91	3,672.67	29.04	363,594.24	0.00	0.00	0.00	0.00	51.29
2005	339,106.99	23.22	339,063.99	3,390.64	22.99	335,673.35	0.00	0.00	0.00	0.00	43.00
2004	314,501.40	12.72	314,494.03	3,144.94	12.59	311,349.09	0.00	0.00	0.00	0.00	54.33
<b>Total Farmington Sch Oper</b>	<b>4,367,936.04</b>	<b>529,120.00</b>	<b>4,338,624.72</b>	<b>43,386.25</b>	<b>523,828.80</b>	<b>4,295,238.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,358.28</b>
<b>Farmington Schools Debt Service</b>											
2013	7,693,966.99	7,400,207.74	7,400,207.74	74,002.08	7,326,205.66	7,326,205.66	0.00	0.00	0.00	0.00	293,759.25
2012	6,786,204.84	210,546.24	6,705,368.51	67,053.69	208,440.78	6,638,314.82	0.00	0.00	0.00	0.00	80,836.33
2011	6,263,246.46	71,221.56	6,249,825.52	62,498.26	70,509.34	6,187,327.26	0.00	0.00	0.00	0.00	13,420.94
2010	6,209,112.35	25,333.58	6,202,248.56	62,022.49	25,080.24	6,140,226.08	0.00	0.00	0.00	0.00	6,863.79
2009	5,951,706.88	10,836.08	5,947,748.76	59,477.49	10,727.72	5,888,271.27	0.00	0.00	0.00	0.00	3,958.12
2008	6,352,978.55	4,708.66	6,350,900.65	63,509.01	4,661.57	6,287,391.65	0.00	0.00	0.00	0.00	2,077.90
2007	7,701,626.60	853.80	7,700,459.72	77,004.60	845.26	7,623,455.12	0.00	0.00	0.00	0.00	1,166.88
2006	5,879,508.83	548.15	5,878,766.03	58,787.66	542.67	5,819,978.37	0.00	0.00	0.00	0.00	742.80
2005	5,486,271.76	441.31	5,485,659.65	54,856.60	436.90	5,430,803.05	0.00	0.00	0.00	0.00	612.11
2004	5,897,616.48	276.82	5,897,488.14	58,974.88	274.05	5,838,513.26	0.00	0.00	0.00	0.00	128.34
<b>Total Farmington Sch Debt</b>	<b>64,222,239.73</b>	<b>7,724,973.93</b>	<b>63,818,673.27</b>	<b>638,186.73</b>	<b>7,647,724.19</b>	<b>63,180,486.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>403,566.46</b>
<b>Farmington Schools Capital Improvements</b>											
2013	2,666,549.13	2,564,723.30	2,564,723.30	25,647.23	2,539,076.07	2,539,076.07	0.00	0.00	0.00	0.00	101,825.83
2012	2,610,568.97	80,994.89	2,579,483.68	25,794.84	80,184.94	2,553,688.84	0.00	0.00	0.00	0.00	31,085.29
2011	2,420,194.00	27,716.06	2,414,914.76	24,149.15	27,438.90	2,390,765.61	0.00	0.00	0.00	0.00	5,279.24
2010	2,394,779.19	9,818.42	2,392,099.81	23,921.00	9,720.24	2,368,178.81	0.00	0.00	0.00	0.00	2,679.38
2009	2,336,801.99	4,278.32	2,335,232.63	23,352.33	4,235.54	2,311,880.30	0.00	0.00	0.00	0.00	1,569.36
2008	2,181,572.95	1,587.80	2,180,864.09	21,808.64	1,571.92	2,159,055.45	0.00	0.00	0.00	0.00	708.86
2007	1,990,913.63	219.33	1,990,604.50	19,906.05	217.14	1,970,698.46	0.00	0.00	0.00	0.00	309.13
2006	1,822,816.28	169.94	1,822,589.40	18,225.89	168.24	1,804,363.51	0.00	0.00	0.00	0.00	226.88
2005	1,654,550.66	130.75	1,654,363.49	16,543.63	129.44	1,637,819.86	0.00	0.00	0.00	0.00	187.17
2004	1,534,012.03	71.62	1,533,978.11	15,339.78	70.90	1,518,638.33	0.00	0.00	0.00	0.00	33.92
<b>Total Farmington Sch Cap</b>	<b>21,612,758.83</b>	<b>2,689,710.43</b>	<b>21,468,853.77</b>	<b>214,688.54</b>	<b>2,662,813.33</b>	<b>21,254,165.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,905.06</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service											
2013	2,225,353.54	2,140,408.17	2,140,408.17	21,404.08	2,119,004.09	2,119,004.09	0.00	0.00	0.00	0.00	84,945.37
2012	2,904,273.28	90,106.92	2,869,678.37	28,696.78	89,205.85	2,840,981.59	0.00	0.00	0.00	0.00	34,594.91
2011	3,077,141.72	35,023.91	3,070,542.05	30,705.42	34,673.67	3,039,836.63	0.00	0.00	0.00	0.00	6,599.67
2010	2,888,189.45	11,784.03	2,884,996.19	28,849.96	11,666.19	2,856,146.23	0.00	0.00	0.00	0.00	3,193.26
2009	2,995,822.74	5,455.36	2,993,830.01	29,938.30	5,400.81	2,963,891.71	0.00	0.00	0.00	0.00	1,992.73
2008	1,856,263.99	1,368.85	1,855,661.45	18,556.61	1,355.16	1,837,104.84	0.00	0.00	0.00	0.00	602.54
2007	26,971.30	3.00	26,955.84	269.56	2.97	26,686.28	0.00	0.00	0.00	0.00	15.46
2006	915,053.98	85.29	914,940.54	9,149.41	84.44	905,791.14	0.00	0.00	0.00	0.00	113.44
2005	854,632.62	68.81	854,539.03	8,545.39	68.12	845,993.63	0.00	0.00	0.00	0.00	93.59
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Farmington Sch ET Debt</b>	<b>17,743,702.62</b>	<b>2,284,304.34</b>	<b>17,611,551.65</b>	<b>176,115.52</b>	<b>2,261,461.30</b>	<b>17,435,436.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132,150.97</b>
Total Farmington Schools By Year											
2013	13,109,618.10	12,608,714.53	12,608,714.53	126,087.15	12,482,627.38	12,482,627.38	0.00	0.00	0.00	0.00	500,903.57
2012	12,815,632.36	398,081.19	12,662,630.72	126,626.31	394,100.38	12,536,004.41	0.00	0.00	0.00	0.00	153,001.64
2011	12,255,783.65	139,857.02	12,229,295.77	122,292.96	138,458.45	12,107,002.81	0.00	0.00	0.00	0.00	26,487.88
2010	11,985,338.00	49,048.58	11,971,989.48	119,719.89	48,558.09	11,852,269.59	0.00	0.00	0.00	0.00	13,348.52
2009	11,763,190.38	21,477.85	11,755,328.07	117,553.28	21,263.07	11,637,774.79	0.00	0.00	0.00	0.00	7,862.31
2008	10,831,429.76	7,957.61	10,827,885.45	108,278.85	7,878.03	10,719,606.59	0.00	0.00	0.00	0.00	3,544.31
2007	10,120,255.76	1,113.98	10,118,710.09	101,187.10	1,102.84	10,017,522.99	0.00	0.00	0.00	0.00	1,545.67
2006	8,984,697.29	832.72	8,983,562.88	89,835.63	824.39	8,893,727.25	0.00	0.00	0.00	0.00	1,134.41
2005	8,334,562.02	664.09	8,333,626.15	83,336.26	657.45	8,250,289.89	0.00	0.00	0.00	0.00	935.87
2004	7,746,129.91	361.15	7,745,960.28	77,459.60	357.54	7,668,500.68	0.00	0.00	0.00	0.00	216.59
<b>Grand Total Farmington Sch.</b>	<b>107,946,637.22</b>	<b>13,228,108.71</b>	<b>107,237,703.41</b>	<b>1,072,377.03</b>	<b>13,095,827.62</b>	<b>106,165,326.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>708,980.77</b>

\*2004 includes receivables for 2003 of \$46.96

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan Community College											
2013	11,618,469.09	11,225,022.44	11,225,022.44	112,250.22	11,112,772.22	11,112,772.22	0.00	0.00	0.00	0.00	393,446.65
2012	11,548,856.43	264,017.82	11,445,999.69	114,460.00	261,377.64	11,331,539.69	0.00	0.00	0.00	0.00	102,856.74
2011	11,304,284.40	96,527.57	11,284,030.93	112,840.31	95,562.29	11,171,190.62	0.00	0.00	0.00	0.00	20,253.47
2010	11,145,045.03	37,262.34	11,137,278.21	111,372.78	36,889.72	11,025,905.43	0.00	0.00	0.00	0.00	7,766.82
2009	10,694,539.50	16,157.45	10,689,852.38	106,898.52	15,995.88	10,582,953.86	0.00	0.00	0.00	0.00	4,687.12
2008	10,069,683.02	5,470.03	10,067,374.71	100,673.75	5,415.33	9,966,700.97	0.00	0.00	0.00	0.00	2,308.31
2007	9,540,693.36	1,529.92	9,539,430.39	95,394.30	1,514.62	9,444,036.09	0.00	0.00	0.00	0.00	1,262.97
2006	8,942,229.12	833.79	8,941,442.96	89,414.43	825.45	8,852,028.53	0.00	0.00	0.00	0.00	786.16
2005	8,461,335.53	657.17	8,460,760.75	84,607.61	650.60	8,376,153.14	0.00	0.00	0.00	0.00	574.78
2004	8,171,739.98	421.08	8,171,591.74	81,715.92	416.87	8,089,875.82	0.00	0.00	0.00	0.00	239.79
Total San Juan Comm. College	101,496,875.48	11,647,899.62	100,962,784.22	1,009,627.84	11,531,420.62	99,953,156.38	0.00	0.00	0.00	0.00	534,182.81
Comm. College Building Levy											
2013	1,770,650.07	1,708,099.94	1,708,099.94	17,081.00	1,691,018.94	1,691,018.94	0.00	0.00	0.00	0.00	62,550.13
2012	1,234,495.33	30,003.05	1,222,980.02	12,229.80	29,703.02	1,210,750.22	0.00	0.00	0.00	0.00	11,515.31
2011	1,725,079.18	15,659.20	1,721,884.50	17,218.85	15,502.61	1,704,665.66	0.00	0.00	0.00	0.00	3,194.68
2010	1,677,806.57	5,960.98	1,676,633.75	16,766.34	5,901.37	1,659,867.42	0.00	0.00	0.00	0.00	1,172.82
2009	1,618,991.10	2,599.29	1,618,243.37	16,182.43	2,573.30	1,602,060.94	0.00	0.00	0.00	0.00	747.73
2008	1,504,358.18	921.02	1,503,979.81	15,039.80	911.81	1,488,940.01	0.00	0.00	0.00	0.00	378.37
2007	1,429,367.65	267.03	1,429,150.13	14,291.50	264.36	1,414,858.63	0.00	0.00	0.00	0.00	217.52
2006	1,313,560.33	145.12	1,313,433.90	13,134.34	143.67	1,300,299.56	0.00	0.00	0.00	0.00	126.43
2005	1,246,030.34	118.90	1,245,940.22	12,459.40	117.71	1,233,480.81	0.00	0.00	0.00	0.00	90.12
2004	1,195,737.30	75.78	1,195,712.19	11,957.12	75.02	1,183,755.07	0.00	0.00	0.00	0.00	25.11
Total Bldng. Levy	14,716,076.06	1,763,850.31	14,636,057.84	146,360.58	1,746,211.81	14,489,697.26	0.00	0.00	0.00	0.00	80,018.22
Total San Juan Comm. College By Year											
2013	13,389,119.16	12,933,122.38	12,933,122.38	129,331.22	12,803,791.16	12,803,791.16	0.00	0.00	0.00	0.00	455,996.78
2012	12,783,351.76	294,020.87	12,668,979.71	126,689.80	291,080.66	12,542,289.91	0.00	0.00	0.00	0.00	114,372.05
2011	13,029,363.58	112,186.77	13,005,915.43	130,059.15	111,064.90	12,875,856.28	0.00	0.00	0.00	0.00	23,448.15
2010	12,822,851.61	43,223.32	12,813,911.97	128,139.12	42,791.09	12,685,772.85	0.00	0.00	0.00	0.00	8,939.64
2009	12,313,530.60	18,756.75	12,308,095.75	123,080.96	18,569.18	12,185,014.80	0.00	0.00	0.00	0.00	5,434.85
2008	11,574,041.20	6,391.05	11,571,354.52	115,713.55	6,327.14	11,455,640.98	0.00	0.00	0.00	0.00	2,686.68
2007	10,970,061.01	1,796.95	10,968,580.52	109,685.81	1,778.98	10,858,894.72	0.00	0.00	0.00	0.00	1,480.49
2006	10,255,789.45	978.91	10,254,876.86	102,548.77	969.12	10,152,328.10	0.00	0.00	0.00	0.00	912.59
2005	9,707,365.86	776.07	9,706,700.96	97,067.01	768.31	9,609,633.95	0.00	0.00	0.00	0.00	664.90
2004	9,367,477.28	496.86	9,367,303.93	93,673.04	491.89	9,273,630.89	0.00	0.00	0.00	0.00	264.90
Grand Total SJ College	116,212,951.53	13,411,749.93	115,598,842.05	1,155,988.42	13,277,632.43	114,442,853.63	0.00	0.00	0.00	0.00	614,201.03

\*2004 includes receivables for 2003 of \$91.55

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Aztec Operating											
2013	590,854.20	563,736.77	563,736.77	5,637.37	558,099.40	558,099.40	0.00	0.00	0.00	0.00	27,117.43
2012	573,754.08	14,256.09	566,570.80	5,665.71	14,113.53	560,905.09	0.00	0.00	0.00	0.00	7,183.28
2011	544,247.48	6,235.94	542,938.76	5,429.39	6,173.58	537,509.37	0.00	0.00	0.00	0.00	1,308.72
2010	516,576.89	2,189.04	516,575.34	5,165.75	2,167.15	511,409.58	0.00	0.00	0.00	0.00	1.55
2009	493,813.19	1,004.42	493,811.43	4,938.11	994.38	488,873.31	0.00	0.00	0.00	0.00	1.76
2008	442,271.88	267.46	442,270.41	4,422.70	264.79	437,847.70	0.00	0.00	0.00	0.00	1.47
2007	403,594.17	36.64	403,594.17	4,035.94	36.27	399,558.23	0.00	0.00	0.00	0.00	0.00
2006	358,842.25	0.00	358,842.25	3,588.42		355,253.82	0.00	0.00	0.00	0.00	0.00
2005	334,077.46	0.00	334,077.46	3,340.77		330,736.69	0.00	0.00	0.00	0.00	0.00
2004	312,309.07	0.00	312,309.07	3,123.09		309,185.98	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	4,570,340.65	587,726.36	4,534,726.44	45,347.26	581,849.10	4,489,379.17	0.00	0.00	0.00	0.00	35,614.21
Aztec Debt Service											
2013	0.00	0.00	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	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Aztec Debt Svd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City of Aztec - Water											
2013	13,109.28	12,608.86	12,608.86	0.00	12,608.86	12,608.86	0.00	0.00	0.00	0.00	500.42
2012	13,109.28	356.37	12,955.64	0.00	356.37	12,955.64	0.00	0.00	0.00	0.00	153.64
2011	13,132.35	122.45	13,067.53	0.00	122.45	13,067.53	0.00	0.00	0.00	0.00	64.82
2010	13,119.63	31.78	13,119.63	0.00	31.78	13,119.63	0.00	0.00	0.00	0.00	0.00
2009	13,106.69	0.00	13,106.69	0.00		13,106.69	0.00	0.00	0.00	0.00	0.00
2008	13,193.52	0.00	13,193.52	0.00		13,193.52	0.00	0.00	0.00	0.00	0.00
2007	13,192.46	0.00	13,192.46	0.00		13,192.46	0.00	0.00	0.00	0.00	0.00
2006	13,169.51	0.00	13,169.51	0.00		13,169.51	0.00	0.00	0.00	0.00	0.00
2005	13,171.36	0.00	13,171.36	0.00		13,171.36	0.00	0.00	0.00	0.00	0.00
2004	13,169.74	0.00	13,169.74	0.00		13,169.74	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	131,473.82	13,119.46	130,754.94	0.00	13,119.46	130,754.94	0.00	0.00	0.00	0.00	718.88



STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Aztec By Year											
2013	603,963.48	576,345.63	576,345.63	5,637.37	570,708.26	570,708.26	0.00	0.00	0.00	0.00	27,617.85
2012	586,863.36	14,612.46	579,526.44	5,665.71	14,469.90	573,860.73	0.00	0.00	0.00	0.00	7,336.92
2011	557,379.83	6,358.39	556,006.29	5,429.39	6,296.03	550,576.90	0.00	0.00	0.00	0.00	1,373.54
2010	529,696.52	2,220.82	529,694.97	5,165.75	2,198.93	524,529.21	0.00	0.00	0.00	0.00	1.55
2009	506,919.88	1,004.42	506,918.12	4,938.11	994.38	501,980.00	0.00	0.00	0.00	0.00	1.76
2008	455,465.40	267.46	455,463.93	4,422.70	264.79	451,041.22	0.00	0.00	0.00	0.00	1.47
2007	416,786.63	36.64	416,786.63	4,035.94	36.27	412,750.69	0.00	0.00	0.00	0.00	0.00
2006	372,011.76	0.00	372,011.76	3,588.42	0.00	368,423.33	0.00	0.00	0.00	0.00	0.00
2005	347,248.82	0.00	347,248.82	3,340.77	0.00	343,908.05	0.00	0.00	0.00	0.00	0.00
2004	325,478.81	0.00	325,478.81	3,123.09	0.00	322,355.72	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	4,701,814.47	600,845.82	4,665,481.38	45,347.26	594,968.56	4,620,134.11	0.00	0.00	0.00	0.00	36,333.09

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>City of Bloomfield Operating</b>											
2013	620,490.80	590,247.69	590,247.69	5,902.48	584,345.21	584,345.21	0.00	0.00	0.00	0.00	30,243.11
2012	597,773.58	22,843.95	590,259.61	5,902.60	22,615.51	584,357.01	0.00	0.00	0.00	0.00	7,513.97
2011	559,569.46	6,783.99	558,372.95	5,583.73	6,716.15	552,789.22	0.00	0.00	0.00	0.00	1,196.51
2010	535,092.03	3,381.70	534,874.14	5,348.74	3,347.88	529,525.40	0.00	0.00	0.00	0.00	217.89
2009	469,328.76	1,984.89	469,236.80	4,692.37	1,965.04	464,544.43	0.00	0.00	0.00	0.00	91.96
2008	430,358.43	688.56	430,242.36	4,302.42	681.67	425,939.94	0.00	0.00	0.00	0.00	116.07
2007	389,716.80	92.86	389,653.31	3,896.53	91.93	385,756.78	0.00	0.00	0.00	0.00	63.49
2006	334,330.78	0.00	334,330.78	3,343.31	0.00	330,987.48	0.00	0.00	0.00	0.00	0.00
2005	323,915.95	0.00	323,915.95	3,239.16	0.00	320,676.79	0.00	0.00	0.00	0.00	0.00
2004	301,771.67	0.00	301,771.67	3,017.72	0.00	298,753.96	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Oper.</b>	<b>4,562,348.26</b>	<b>626,023.63</b>	<b>4,522,905.26</b>	<b>45,229.05</b>	<b>619,763.39</b>	<b>4,477,676.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,443.00</b>
<b>61/20 Operating</b>											
2013	9,572.52	9,092.20	9,092.20	90.92	9,001.28	9,001.28	0.00	0.00	0.00	0.00	480.32
2012	9,210.95	1,669.83	9,210.95	92.11	1,653.13	9,118.84	0.00	0.00	0.00	0.00	0.00
2011	8,051.20	1,165.96	8,051.20	80.51	1,154.30	7,970.69	0.00	0.00	0.00	0.00	0.00
2010	7,263.24	1,058.39	7,263.24	72.63	1,047.81	7,190.61	0.00	0.00	0.00	0.00	0.00
2009	6,650.79	185.08	6,650.79	66.51	183.23	6,584.28	0.00	0.00	0.00	0.00	0.00
2008	5,036.58	0.00	5,036.58	50.37	0.00	4,986.21	0.00	0.00	0.00	0.00	0.00
2007	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	0.00	0.00	0.00	0.00	0.00
2006	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00	0.00	0.00
2005	2,676.59	0.00	2,676.59	26.77	0.00	2,649.82	0.00	0.00	0.00	0.00	0.00
2004	1,893.29	0.00	1,893.29	18.93	0.00	1,874.36	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20 Oper.</b>	<b>57,442.68</b>	<b>13,171.46</b>	<b>56,962.36</b>	<b>569.62</b>	<b>13,039.75</b>	<b>56,392.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>480.32</b>
<b>Bloomfield Debt Service</b>											
2013	228,897.59	217,143.04	217,143.04	2,171.43	214,971.61	214,971.61	0.00	0.00	0.00	0.00	11,754.55
2011	222,550.64	8,967.74	219,659.00	2,196.59	8,878.06	217,462.41	0.00	0.00	0.00	0.00	2,891.64
2011	228,754.40	2,973.23	228,212.92	2,282.13	2,943.50	225,930.79	0.00	0.00	0.00	0.00	541.48
2010	215,617.41	1,427.29	215,529.56	2,155.30	1,413.02	213,374.26	0.00	0.00	0.00	0.00	87.85
2009	191,706.49	852.52	191,667.69	1,916.68	843.99	189,751.02	0.00	0.00	0.00	0.00	38.80
2008	203,020.94	285.95	202,973.76	2,029.74	283.09	200,944.02	0.00	0.00	0.00	0.00	47.18
2007	130,081.23	45.83	130,050.37	1,300.50	45.37	128,749.86	0.00	0.00	0.00	0.00	30.86
2006	60,104.60	0.00	60,104.60	601.05	0.00	59,503.56	0.00	0.00	0.00	0.00	0.00
2005	89,986.66	0.00	89,986.66	899.87	0.00	89,086.79	0.00	0.00	0.00	0.00	0.00
2004	54,746.40	0.00	54,746.40	547.46	0.00	54,198.94	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Debt Svc.</b>	<b>1,625,466.35</b>	<b>231,695.60</b>	<b>1,610,073.99</b>	<b>16,100.74</b>	<b>229,378.64</b>	<b>1,593,973.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,392.36</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 Debt Service</b>											
2013	3,043.32	2,887.96	2,887.96	28.88	2,859.08	2,859.08	0.00	0.00	0.00	0.00	155.36
2012	2,974.49	527.52	2,974.49	29.74	522.24	2,944.75	0.00	0.00	0.00	0.00	0.00
2011	2,927.25	409.80	2,927.25	29.27	405.70	2,897.98	0.00	0.00	0.00	0.00	0.00
2010	2,804.16	385.00	2,804.16	28.04	381.15	2,776.12	0.00	0.00	0.00	0.00	0.00
2009	2,629.30	71.96	2,629.30	26.29	71.24	2,603.01	0.00	0.00	0.00	0.00	0.00
2008	2,256.93	0.00	2,256.93	22.57		2,234.36	0.00	0.00	0.00	0.00	0.00
2007	1,237.90	0.00	1,237.90	12.38		1,225.52	0.00	0.00	0.00	0.00	0.00
2006	440.14	0.00	440.14	4.40		435.74	0.00	0.00	0.00	0.00	0.00
2005	656.64	0.00	656.64	6.57		650.07	0.00	0.00	0.00	0.00	0.00
2004	305.90	0.00	305.90	3.06		302.84	0.00	0.00	0.00	0.00	0.00
Total 61/20 Debt Service	19,276.04	4,282.23	19,120.68	191.21	4,239.41	18,929.47	0.00	0.00	0.00	0.00	155.36
<b>Total City of Bloomfield &amp; 61/20</b>											
2013	862,004.23	819,370.89	819,370.89	8,193.71	811,177.18	811,177.18	0.00	0.00	0.00	0.00	42,633.34
2012	823,298.71	34,009.03	822,104.05	8,221.04	33,668.94	813,883.01	0.00	0.00	0.00	0.00	10,405.61
2011	800,462.05	11,332.98	797,564.31	7,975.64	11,219.65	789,588.67	0.00	0.00	0.00	0.00	1,737.99
2010	760,776.84	6,252.38	760,471.10	7,604.71	6,189.86	752,866.39	0.00	0.00	0.00	0.00	305.74
2009	670,315.34	3,094.44	670,184.58	6,701.85	3,063.50	663,482.74	0.00	0.00	0.00	0.00	130.76
2008	640,672.88	974.51	640,509.63	6,405.10	964.76	634,104.53	0.00	0.00	0.00	0.00	163.25
2007	525,218.90	138.69	525,124.55	5,251.25	137.30	519,873.31	0.00	0.00	0.00	0.00	94.35
2006	397,780.07	0.00	397,780.07	3,977.80	0.00	393,802.27	0.00	0.00	0.00	0.00	0.00
2005	417,235.84	0.00	417,235.84	4,172.36	0.00	413,063.48	0.00	0.00	0.00	0.00	0.00
2004	358,717.26	0.00	358,717.26	3,587.17	0.00	355,130.09	0.00	0.00	0.00	0.00	0.00
Total City of Bloomfield & 61/20	6,256,482.13	875,172.92	6,209,062.29	62,090.62	866,421.19	6,146,971.66	0.00	0.00	0.00	0.00	55,471.04

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Farmington Operating											
2003	1,817,346.83	1,757,846.90	1,757,846.90	17,578.47	1,740,268.43	1,740,268.43	0.00	0.00	0.00	0.00	59,499.93
2012	1,793,758.03	46,073.65	1,771,895.61	17,718.96	45,612.91	1,754,176.65	0.00	0.00	0.00	0.00	21,862.42
2011	1,700,129.10	19,072.79	1,696,189.20	16,961.89	18,882.06	1,679,227.31	0.00	0.00	0.00	0.00	3,939.90
2010	1,624,967.19	5,770.56	1,623,140.97	16,231.41	5,712.85	1,606,909.56	0.00	0.00	0.00	0.00	1,826.22
2009	1,482,493.05	2,813.20	1,481,595.24	14,815.95	2,785.07	1,466,779.28	0.00	0.00	0.00	0.00	897.81
2008	1,411,307.95	901.53	1,411,085.49	14,110.85	892.51	1,396,974.64	0.00	0.00	0.00	0.00	222.46
2007	1,307,318.16	30.33	1,307,281.79	13,072.82	30.03	1,294,208.97	0.00	0.00	0.00	0.00	36.37
2006	1,196,804.85	45.64	1,196,793.64	11,967.94	45.18	1,184,825.70	0.00	0.00	0.00	0.00	11.21
2005	1,095,925.98	31.11	1,095,919.81	10,959.20	30.80	1,084,960.61	0.00	0.00	0.00	0.00	6.17
2004	1,019,895.25	0.00	1,019,895.25	10,198.95	0.00	1,009,696.29	0.00	0.00	0.00	0.00	0.00
Total Farmington Operational	14,449,946.38	1,832,585.70	14,361,643.89	143,616.44	1,814,259.84	14,218,027.45	0.00	0.00	0.00	0.00	88,302.49

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Irrigation District											
2013	240,507.68	222,321.66	222,321.66	0.00	222,321.66	222,321.66	0.00	0.00	0.00	0.00	18,186.02
2012	241,805.54	13,860.76	235,973.62	0.00	13,860.76	235,973.62	0.00	0.00	0.00	0.00	5,831.92
2011	241,678.73	7,107.60	240,883.73	0.00	7,107.60	240,883.73	0.00	0.00	0.00	0.00	795.00
2010	241,802.24	2,435.86	241,293.66	0.00	2,435.86	241,293.66	0.00	0.00	0.00	0.00	508.58
2009	226,181.25	1,076.01	225,994.25	0.00	1,076.01	225,994.25	0.00	0.00	0.00	0.00	187.00
2008	214,470.61	394.00	214,420.61	0.00	394.00	214,420.61	0.00	0.00	0.00	0.00	50.00
2007	207,334.59	30.80	207,334.59	0.00	30.80	207,334.59	0.00	0.00	0.00	0.00	0.00
2006	205,101.23	0.00	205,101.23	0.00	0.00	205,101.23	0.00	0.00	0.00	0.00	0.00
2005	210,295.36	0.00	210,295.36	0.00	0.00	210,295.36	0.00	0.00	0.00	0.00	0.00
2004	211,731.28	0.00	211,731.28	0.00	0.00	211,731.28	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	2,240,908.51	247,226.69	2,215,349.99	0.00	247,226.69	2,215,349.99	0.00	0.00	0.00	0.00	25,558.52

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmer's Irrigation District											
2013	45,916.24	43,297.11	43,297.11	0.00	43,297.11	43,297.11	0.00	0.00	0.00	0.00	2,619.13
2012	46,957.19	2,055.79	45,883.76	0.00	2,055.79	45,883.76	0.00	0.00	0.00	0.00	1,073.43
2011	47,026.19	665.72	46,778.60	0.00	665.72	46,778.60	0.00	0.00	0.00	0.00	247.59
2010	47,996.04	234.55	47,933.04	0.00	234.55	47,933.04	0.00	0.00	0.00	0.00	63.00
2009	47,053.13	147.00	46,990.13	0.00	147.00	46,990.13	0.00	0.00	0.00	0.00	63.00
2008	47,543.90	0.00	47,512.40	0.00	0.00	47,512.40	0.00	0.00	0.00	0.00	31.50
2007	46,816.75	0.00	46,816.75	0.00	0.00	46,816.75	0.00	0.00	0.00	0.00	0.00
2006	47,948.74	0.00	47,948.74	0.00	0.00	47,948.74	0.00	0.00	0.00	0.00	0.00
2005	46,925.65	0.00	46,925.65	0.00	0.00	46,925.65	0.00	0.00	0.00	0.00	0.00
2004	52,650.72	0.00	52,650.72	0.00	0.00	52,650.72	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	476,834.55	46,400.17	472,736.90	0.00	46,400.17	472,736.90	0.00	0.00	0.00	0.00	4,097.65

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hammond Irrigation District											
2013	82,500.75	80,868.91	80,868.91	3,234.76	77,634.15	77,634.15	0.00	0.00	0.00	0.00	1,631.84
2012	60,377.78	1,233.81	59,858.98	2,394.36	1,184.46	57,464.62	0.00	0.00	0.00	0.00	518.80
2011	56,677.10	537.63	56,548.33	2,261.93	516.12	54,286.40	0.00	0.00	0.00	0.00	128.77
2010	42,792.07	214.10	42,769.59	1,710.78	205.54	41,058.80	0.00	0.00	0.00	0.00	22.48
2009	44,738.84	198.59	44,735.96	1,789.44	190.65	42,946.52	0.00	0.00	0.00	0.00	2.88
2008	44,355.96	76.94	44,353.10	1,774.12	73.86	42,578.98	0.00	0.00	0.00	0.00	2.86
2007	45,375.10	24.25	45,375.10	1,815.00	23.28	43,560.10	0.00	0.00	0.00	0.00	0.00
2006	45,235.57	21.21	45,235.57	1,809.42	20.36	43,426.15	0.00	0.00	0.00	0.00	0.00
2005	45,306.60	0.00	45,306.60	1,812.26	0.00	43,494.34	0.00	0.00	0.00	0.00	0.00
2004	45,293.47	0.00	45,293.47	1,811.74	0.00	43,481.73	0.00	0.00	0.00	0.00	0.00
Total Hammond Irr. District	512,653.24	83,175.44	510,345.61	20,413.82	79,848.42	489,931.78	0.00	0.00	0.00	0.00	2,307.63

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hillside Irrigation District 5 Out											
2013	1,630.59	1,630.59	1,630.59	65.22	1,565.37	1,565.37	0.00	0.00	0.00	0.00	0.00
2012	1,631.64	5.78	1,631.64	65.27	5.55	1,566.37	0.00	0.00	0.00	0.00	0.00
2011	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2010	1,567.60	0.00	1,567.60	62.70	0.00	1,504.90	0.00	0.00	0.00	0.00	0.00
2009	1,565.36	0.00	1,565.36	62.61	0.00	1,502.75	0.00	0.00	0.00	0.00	0.00
2008	1,565.38	0.00	1,565.38	62.62	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2007	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2005	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	15,787.42	1,636.38	15,787.42	631.50	1,570.92	15,155.92	0.00	0.00	0.00	0.00	0.00



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
La Plata Irrigation District											
2013	37,305.29	34,429.41	34,429.41	1,377.18	33,052.23	33,052.23	0.00	0.00	0.00	0.00	2,875.88
2012	35,528.67	2,477.21	34,789.57	1,391.58	2,378.12	33,397.99	0.00	0.00	0.00	0.00	739.10
2011	31,284.02	1,014.26	31,270.97	1,250.84	973.69	30,020.13	0.00	0.00	0.00	0.00	13.05
2010	28,497.90	343.85	28,493.15	1,139.73	330.10	27,353.42	0.00	0.00	0.00	0.00	4.75
2009	26,939.25	105.59	26,934.50	1,077.38	101.37	25,857.12	0.00	0.00	0.00	0.00	4.75
2008	24,193.39	0.00	24,188.64	967.55	0.00	23,221.10	0.00	0.00	0.00	0.00	4.75
2007	23,348.88	0.00	23,344.13	933.77	0.00	22,410.36	0.00	0.00	0.00	0.00	4.75
2006	21,205.34	0.00	21,200.59	848.02	0.00	20,352.57	0.00	0.00	0.00	0.00	4.75
2005	19,795.72	0.00	19,790.97	791.64	0.00	18,999.33	0.00	0.00	0.00	0.00	4.75
2004	17,503.78	0.00	17,499.03	699.96	0.00	16,799.07	0.00	0.00	0.00	0.00	9.50
Total La Plata Irr. District	265,602.25	38,370.32	261,940.97	10,477.64	36,835.51	251,463.33	0.00	0.00	0.00	0.00	3,666.03

\*2004 includes receivables for 2003 of \$4.75

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico											
2013	4,037,424.01	3,895,603.87	3,895,603.87	38,956.04	3,856,647.83	3,856,647.83	0.00	0.00	0.00	0.00	141,820.14
2012	3,997,396.14	97,151.72	3,960,123.80	39,601.24	96,180.20	3,920,522.56	0.00	0.00	0.00	0.00	37,272.34
2011	3,915,928.47	35,546.24	3,908,674.56	39,086.75	35,190.78	3,869,587.82	0.00	0.00	0.00	0.00	7,253.91
2010	4,278,423.42	15,200.63	4,275,432.07	42,754.32	15,048.62	4,232,677.75	0.00	0.00	0.00	0.00	2,991.35
2009	3,104,084.19	4,981.89	3,102,665.99	31,026.66	4,932.07	3,071,639.33	0.00	0.00	0.00	0.00	1,418.20
2008	3,134,276.79	1,918.86	3,133,474.95	31,334.75	1,899.67	3,102,140.20	0.00	0.00	0.00	0.00	801.84
2007	2,908,740.87	543.37	2,908,307.16	29,083.07	537.94	2,879,224.09	0.00	0.00	0.00	0.00	433.71
2006	2,826,219.59	312.36	2,825,947.98	28,259.48	309.24	2,797,688.50	0.00	0.00	0.00	0.00	271.61
2005	2,562,646.82	244.51	2,562,460.78	25,624.61	242.06	2,536,836.17	0.00	0.00	0.00	0.00	186.04
2004	2,048,704.84	138.75	2,048,661.42	20,486.61	137.36	2,028,174.81	0.00	0.00	0.00	0.00	77.00
Total State of N. M.	32,813,845.14	4,051,642.19	32,621,352.58	326,213.53	4,011,125.77	32,295,139.05	0.00	0.00	0.00	0.00	192,526.14
NM Livestock Board											
2013	15,268.03	13,815.77	13,815.77	138.16	13,677.61	13,677.61	0.00	0.00	0.00	0.00	1,452.26
2012	14,376.93	1,066.38	14,134.13	141.34	1,055.72	13,992.79	0.00	0.00	0.00	0.00	242.80
2011	12,181.30	65.85	12,059.93	120.60	65.19	11,939.33	0.00	0.00	0.00	0.00	121.37
2010	10,624.75	1.00	10,624.75	106.25	0.99	10,518.51	0.00	0.00	0.00	0.00	0.00
2009	11,654.23	0.00	11,654.23	116.54	0.00	11,537.68	0.00	0.00	0.00	0.00	0.00
2008	10,892.88	0.00	10,892.88	108.93	0.00	10,783.95	0.00	0.00	0.00	0.00	0.00
2007	17,114.60	0.00	17,114.60	171.15	0.00	16,943.45	0.00	0.00	0.00	0.00	0.00
2006	18,627.82	0.00	18,627.82	186.28	0.00	18,441.54	0.00	0.00	0.00	0.00	0.00
2005	16,828.50	0.00	16,828.50	168.29	0.00	16,660.22	0.00	0.00	0.00	0.00	0.00
2004	15,539.49	0.00	15,539.49	155.39	0.00	15,384.10	0.00	0.00	0.00	0.00	0.00
Total NM Livestock	143,108.53	14,949.00	141,292.10	1,412.92	14,799.51	139,879.18	0.00	0.00	0.00	0.00	1,816.43
State Of New Mexico Total											
2013	4,052,692.04	3,909,419.64	3,909,419.64	39,094.20	3,870,325.44	3,870,325.44	0.00	0.00	0.00	0.00	143,272.40
2012	4,011,773.07	98,218.10	3,974,257.93	39,742.58	97,235.92	3,934,515.35	0.00	0.00	0.00	0.00	37,515.14
2011	3,928,109.77	35,612.09	3,920,734.49	39,207.34	35,255.97	3,881,527.15	0.00	0.00	0.00	0.00	7,375.28
2010	4,289,048.17	15,201.63	4,286,056.82	42,860.57	15,049.61	4,243,196.25	0.00	0.00	0.00	0.00	2,991.35
2009	3,115,738.42	4,981.89	3,114,320.22	31,143.20	4,932.07	3,083,177.02	0.00	0.00	0.00	0.00	1,418.20
2008	3,145,169.67	1,918.86	3,144,367.83	31,443.68	1,899.67	3,112,924.15	0.00	0.00	0.00	0.00	801.84
2007	2,925,855.47	543.37	2,925,421.76	29,254.22	537.94	2,896,167.54	0.00	0.00	0.00	0.00	433.71
2006	2,844,847.41	312.36	2,844,575.80	28,445.76	309.24	2,816,130.04	0.00	0.00	0.00	0.00	271.61
2005	2,579,475.32	244.51	2,579,289.28	25,792.89	242.06	2,553,496.38	0.00	0.00	0.00	0.00	186.04
2004	2,064,244.33	138.75	2,064,200.91	20,642.01	137.36	2,043,558.90	0.00	0.00	0.00	0.00	77.00
Grand Total State	32,956,953.66	4,066,591.19	32,762,644.67	327,626.45	4,025,925.28	32,435,018.23	0.00	0.00	0.00	0.00	194,342.57

\*2004 includes receivables for 2003 of \$33.58

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
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 FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County Operating											
2013	20,900,268.02	20,189,380.56	20,189,380.56	201,893.81	19,987,486.75	19,987,486.75	0.00	0.00	0.00	0.00	710,887.46
2012	20,787,963.58	478,152.07	20,601,964.56	206,019.65	473,370.55	20,395,944.91	0.00	0.00	0.00	0.00	185,999.02
2011	20,332,216.45	174,622.03	20,295,675.83	202,956.76	172,875.81	20,092,719.07	0.00	0.00	0.00	0.00	36,540.62
2010	20,053,293.31	67,485.64	20,039,313.66	200,393.14	66,810.78	19,838,920.53	0.00	0.00	0.00	0.00	13,979.65
2009	19,226,643.04	29,224.26	19,218,177.79	192,181.78	28,932.02	19,025,996.01	0.00	0.00	0.00	0.00	8,465.25
2008	18,126,784.54	9,996.83	18,122,595.50	181,225.96	9,896.86	17,941,369.55	0.00	0.00	0.00	0.00	4,189.04
2007	17,151,609.13	2,798.71	17,149,305.99	171,493.06	2,770.72	16,977,812.93	0.00	0.00	0.00	0.00	2,303.14
2006	16,085,560.64	1,537.40	16,084,124.69	160,841.25	1,522.03	15,923,283.44	0.00	0.00	0.00	0.00	1,435.95
2005	15,215,489.66	1,214.23	15,214,451.37	152,144.51	1,202.09	15,062,306.85	0.00	0.00	0.00	0.00	1,038.29
2004	14,678,577.80	776.24	14,678,308.00	146,783.08	768.48	14,531,524.92	0.00	0.00	0.00	0.00	412.73
Total	182,558,406.16	20,955,187.97	181,593,297.94	1,815,932.98	20,745,636.09	179,777,364.96	0.00	0.00	0.00	0.00	965,251.15
Communications Authority											
2013	0.00	0.00	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	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Reserve Fund 0.00											
2013	1,484,324.64	1,432,207.91	1,432,207.91	0.00	1,417,885.83	1,432,207.91	0.00	0.00	0.00	0.00	52,116.73
2012	1,469,626.29	35,717.99	1,455,929.21	14,559.29	35,360.81	1,441,369.92	0.00	0.00	0.00	0.00	13,697.08
2011	1,437,566.79	13,049.35	1,434,904.03	14,349.04	12,918.86	1,420,554.99	0.00	0.00	0.00	0.00	2,662.76
2010	1,398,174.68	4,967.44	1,397,197.44	13,971.97	4,917.77	1,383,225.47	0.00	0.00	0.00	0.00	977.24
2009	1,421,909.32	2,166.10	1,421,283.58	14,212.84	2,144.44	1,407,070.75	0.00	0.00	0.00	0.00	625.74
2008	1,253,358.29	767.53	1,253,023.77	12,530.24	759.85	1,240,493.53	0.00	0.00	0.00	0.00	334.52
2007	1,190,727.12	222.49	1,190,544.38	11,905.44	220.27	1,178,638.94	0.00	0.00	0.00	0.00	182.74
2006	1,094,109.41	120.98	1,094,007.57	10,940.08	119.77	1,083,067.50	0.00	0.00	0.00	0.00	101.84
2005	1,038,354.08	99.09	1,038,275.40	10,382.75	98.10	1,027,892.65	0.00	0.00	0.00	0.00	78.68
2004	996,446.23	54.13	996,423.85	9,964.24	53.59	986,459.61	0.00	0.00	0.00	0.00	22.38
Total	12,784,596.86	1,489,373.02	12,713,797.15	112,815.89	1,474,479.29	12,600,981.25	0.00	0.00	0.00	0.00	70,799.71

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Collected In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Total San Juan County By Year</b>											
2013	22,384,592.65	21,621,588.46	21,621,588.46	201,893.81	21,405,372.58	21,419,694.66	0.00	0.00	0.00	0.00	763,004.19
2012	22,257,589.87	513,870.06	22,057,893.77	220,578.94	508,731.36	21,837,314.83	0.00	0.00	0.00	0.00	199,696.10
2011	21,769,783.23	187,671.38	21,730,579.85	217,305.80	185,794.67	21,513,274.06	0.00	0.00	0.00	0.00	39,203.38
2010	21,451,468.00	72,453.08	21,436,511.11	214,365.11	71,728.55	21,222,146.00	0.00	0.00	0.00	0.00	14,956.89
2009	20,648,552.36	31,390.36	20,639,461.37	206,394.61	31,076.46	20,433,066.76	0.00	0.00	0.00	0.00	9,090.99
2008	19,380,142.83	10,764.35	19,375,619.27	193,756.19	10,656.71	19,181,863.08	0.00	0.00	0.00	0.00	4,523.56
2007	18,342,336.25	3,021.20	18,339,850.37	183,398.50	2,990.99	18,156,451.87	0.00	0.00	0.00	0.00	2,485.88
2006	17,179,670.05	1,658.38	17,178,132.26	171,781.32	1,641.80	17,006,350.94	0.00	0.00	0.00	0.00	1,537.79
2005	16,253,843.74	1,313.32	16,252,726.77	162,527.27	1,300.19	16,090,199.50	0.00	0.00	0.00	0.00	1,116.97
2004	15,675,024.02	830.37	15,674,731.84	156,747.32	822.07	15,517,984.53	0.00	0.00	0.00	0.00	435.11
Grand Total County	195,343,003.01	22,444,560.99	194,307,095.08	1,928,748.87	22,220,115.38	192,378,346.21	0.00	0.00	0.00	0.00	1,036,050.86

\*2004 includes receivables for 2003 of \$142.93

Grand Total											
All Agencies	602,977,522.34	73,457,461.55	599,507,195.88	5,976,203.68	72,722,258.93	593,530,992.20	0.00	0.00	0.00	0.00	3,478,869.30
Taxes reported in the general fund											(965,251.15)
Taxes reported in the special revenue funds (water reserve fund)											(70,799.71)
Receivables											
Agency Funds											<u>2,442,818.44</u>

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2013-2014**

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 FY2014	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 Oct13-Oct14 \$127,797 less City of Aztec portion of \$9,419	Pro-rated Pre-mium	\$118,378	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington SJC Rural Water Users Association	San Juan Water Commission	Creates the San Juan Water Commission	03/28/86 Automatic Renewal	Varies FY13-14 \$1,417,093	All	\$1,417,093	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 FY13-14 SJCounty No Budget	N/A	None	All Parties	All Parties	All Parties
Navajo Nation	San Juan County	Operation & maintenance of Solid Waste Compactor & Transfers Stations	04/07/94 Automatic Renewal	Varies FY13-14 \$451,005	½ of Operat- ing Exp.	\$225,502	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2013-2014**

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 FY2014	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 FY13-14 \$4,006,820	100% Operating Exp.	\$4,006,820 Mipsis Amt: \$215,789 GRT in place	All Parties	San Juan County	All Parties
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety	Criminal Justice Training Authority	Creates the San Juan Criminal Justice Training Authority	12/20/10  Automatic Renewal	\$192,023	44% of Operating Exp.	\$65,956 – \$32,123 for Director salary, \$31,457 for Operating plus \$2,376 for insurance	All Parties	San Juan County	All Parties
City of Aztec City of Farmington City of Bloomfield SJC Crime Stoppers	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	07/01/14 thru 06/30/19	Unknown	35% of salary & benefits per year	\$37,713 + 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 FY13-14 \$3,370,584	100% Operating Exp.	\$1,968,323 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
NM State Highway & Transportation Dept. Navajo Tribal Utility Authority Navajo Nation	Navajo Tribal Utility Authority	Shiprock Street Lights	06/15/99 thru 06/30/08 (waiting for new agreement)	Unknown	\$16,300 Max per Year	\$22,320	All Parties	All Parties	All Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2013-2014**

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 FY2014	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	\$196,503	Both Parties	City of Aztec	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Creates the Metropolitan Planning Organization	09/20/12 thru 09/30/15	Unknown	20% of Local Funds	\$9,493	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10  Automatic Renewal	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
<b>INTERGOVERNMENTAL AGREEMENTS</b>									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/26/07 thru 06/30/15	FY13-14 \$12,476,202	100% of Operating Cost	\$12,476,202 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec	San Juan County	Incarceration of prisoners at the San Juan County Detention Center	6/17/07 thru 06/30/15	FY13-14 \$12,476,202	100% of Operating Cost	\$12,476,202 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 06/30/14 (waiting for amendment)	FY13-14 \$12,476,202	100% of Operating Cost	\$12,476,202 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Operation of county-wide ambulance services	11/09/06 thru 11/14/14	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 2013-2014**

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 FY2014	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 - \$71,506 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$753	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	\$329,345	Both Parties	City of Farmington	Both Parties
City of Farmington San Juan County Criminal Justice Training Authority	Criminal Justice Training Authority	Reimbursement of Director's Salary	07/01/14 thru 06/30/15	\$73,008	CJTA-Salary COF-benefits	\$73,008	City of Farmington	City of Farmington	All Parties
Central Consolidated School District (MOU)	San Juan County	Provide SJCSO Deputy to act as School Resource Officer (SRO)	04/01/14  Automatic Renewal	One-half of SRO's annual salary and benefits pro-rated to exclude for when school is not in session – \$21,824	One-half annual salary and benefits	\$10,912	Both Parties	San Juan County	Both Parties
Navajo Nation – Navajo Division of Transportation	San Juan County	New Bridge on County Road 7150	10/16/13 thru 10/16/18	Est. Total \$2,850,000 - Navajo Nation portion \$1,500,000	Approx. \$500,000	\$74,789	San Juan County	San Juan County	San Juan County
Attachment B to IGA with Navajo Nation	San Juan County	Road Maintenance Projects	06/18/14  Will term 1 year after startup funds are received	\$2,105,415	None	None	San Juan County	San Juan County	San Juan County



SAN JUAN COUNTY, NEW MEXICO  
 FINANCIAL DATA SCHEDULE  
 June 30, 2014

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
111	Cash - Unrestricted	\$83,203
112	Cash - Restricted - Modernization and Development	
113-010	HAP Funds	\$16,062
113-020	FSS Escrow Deposits	
113-030	All Other Funds	
113	<b>Cash - Other Restricted</b>	<b>\$16,062</b>
114	Cash - Tenant Security Deposits	
115-010	HAP Funds	
115-020	FSS Escrow Deposits	
115-030	All Other Funds	
115	<b>Cash - Restricted for Payment of Current Liabilities</b>	<b>\$0</b>
100	Total Cash	<b>\$99,265</b>
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	\$30,539
128.1	Allowance for Doubtful Accounts - Fraud	\$0
129	Accrued Interest Receivable	
120	Total Receivables, Net of Allowances for Doubtful Accounts	<b>\$30,539</b>
131	Investments - Unrestricted	
132-010	HAP Funds	
132-020	FSS Escrow Deposits	
132-030	All Other Funds	
132	<b>Investments - Restricted</b>	<b>\$0</b>
135-010	HAP Funds	
135-020	FSS Escrow Deposits	
135-030	All Other Funds	
135	<b>Investments - Restricted for Payment of Current Liability</b>	<b>\$0</b>
142	Prepaid Expenses and Other Assets	
143	Inventories	
143.1	Allowance for Obsolete Inventories	
144	Inter Program Due From	
145	Assets Held for Sale	
150	Total Current Assets	<b>\$129,804</b>
161	Land	
162	Buildings	
163	Furniture, Equipment & Machinery - Dwellings	
164	Furniture, Equipment & Machinery - Administration	\$38,749
165	Leasehold Improvements	
166	Accumulated Depreciation	-\$38,749
167	Construction in Progress	
168	Infrastructure	
160	Total Capital Assets, Net of Accumulated Depreciation	<b>\$0</b>

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
171	Notes, Loans and Mortgages Receivable - Non-Current	
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	
173	Grants Receivable - Non Current	
174	Other Assets	
176	Investments in Joint Ventures	
180	Total Non-Current Assets	\$0
190	Total Assets	\$129,804
200	Deferred Outflow of Resources	
290	Total Assets and Deferred Outflow of Resources	\$129,804
311	Bank Overdraft	
312	Accounts Payable <= 90 Days	\$202
313	Accounts Payable >90 Days Past Due	
321	Accrued Wage/Payroll Taxes Payable	\$3,570
322	Accrued Compensated Absences - Current Portion	\$5,028
324	Accrued Contingency Liability	
325	Accrued Interest Payable	
331	Accounts Payable - HUD PHA Programs	
332	Account Payable - PHA Projects	
333	Accounts Payable - Other Government	
341	Tenant Security Deposits	
342	Unearned Revenue	
343	Current Portion of Long-term Debt - Capital Projects/Mortgage	
344	Current Portion of Long-term Debt - Operating Borrowings	
345	Other Current Liabilities	
346	Accrued Liabilities - Other	
347	Inter Program - Due To	
348	Loan Liability - Current	
310	Total Current Liabilities	\$8,800
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	\$8,642
355	Loan Liability - Non Current	
356	FASB 5 Liabilities	
357-010	Pension Liability	
357-020	OPEB Liability	
357	Accrued Pension and OPEB Liabilities	\$0
350	Total Non-Current Liabilities	\$8,642
300	Total Liabilities	\$17,442
400	Deferred Inflow of Resources	\$30,539
508.4	Net Investment in Capital Assets	
511.4	Restricted Net Position	\$15,955
512.4	Unrestricted Net Position	\$65,868
513	Total Equity - Net Position	\$81,823
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	\$129,804

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
70300	Net Tenant Rental Revenue	
70400	Tenant Revenue - Other	\$714
<b>70500</b>	<b>Total Tenant Revenue</b>	<b>\$714</b>
70600-010	Housing Assistance Payments	\$893,935
70600-020	Ongoing Administrative Fees Earned	\$141,189
70600-030	Hard to House Fee Revenue	
70600-031	FSS Coordinator Grant	
70600-040	Actual Independent Public Accountant Audit Costs	
70600-050	Total Preliminary Fees Earned	
70600-060	All Other Fees	
70600-070	Admin Fee Calculation Description	
<b>70600</b>	<b>HUD PHA Operating Grants</b>	<b>\$1,035,124</b>
70610	Capital Grants	
70710	Management Fee	
70720	Asset Management Fee	
70730	Book Keeping Fee	
70740	Front Line Service Fee	
70750	Other Fees	
<b>70700</b>	<b>Total Fee Revenue</b>	<b>\$0</b>
70800	Other Government Grants	
71100-010	Housing Assistance Payment	
71100-020	Administrative Fee	\$21
<b>71100</b>	<b>Investment Income - Unrestricted</b>	<b>\$21</b>
71200	Mortgage Interest Income	
71300	Proceeds from Disposition of Assets Held for Sale	
71310	Cost of Sale of Assets	
71400-010	Housing Assistance Payment	\$2,263
71400-020	Administrative Fee	\$2,261
<b>71400</b>	<b>Fraud Recovery</b>	<b>\$4,524</b>
71500	Other Revenue	\$4,885
71600	Gain or Loss on Sale of Capital Assets	
72000-010	Housing Assistance Payment	\$4
72000-020	Administrative Fee	
<b>72000</b>	<b>Investment Income - Restricted</b>	<b>\$4</b>
<b>70000</b>	<b>Total Revenue</b>	<b>\$1,045,272</b>
91100	Administrative Salaries	\$110,418
91200	Auditing Fees	\$4,000
91300-010	To PHA Administered Program (i.e., COCC)	
91300-020	To a Third Party/Outside Entity	
<b>91300</b>	<b>Management Fee</b>	<b>\$0</b>
91310	Book-keeping Fee	
91400	Advertising and Marketing	
91500	Employee Benefit contributions - Administrative	\$32,191
91600	Office Expenses	\$15,016
91700	Legal Expense	
91800	Travel	
91810	Allocated Overhead	
91900	Other	
<b>91000</b>	<b>Total Operating - Administrative</b>	<b>\$161,625</b>

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
<b>92000</b>	<b>Asset Management Fee</b>	
92100	Tenant Services - Salaries	
92200	Relocation Costs	
92300	Employee Benefit Contributions - Tenant Services	
92400	Tenant Services - Other	
<b>92500</b>	<b>Total Tenant Services</b>	<b>\$0</b>
93100	Water	
93200	Electricity	
93300	Gas	
93400	Fuel	
93500	Labor	
93600	Sewer	
93700	Employee Benefit Contributions - Utilities	
93800	Other Utilities Expense	
<b>93000</b>	<b>Total Utilities</b>	<b>\$0</b>
94100	Ordinary Maintenance and Operations - Labor	
94200	Ordinary Maintenance and Operations - Materials and Other	
94300	Ordinary Maintenance and Operations Contracts	
94500	Employee Benefit Contributions - Ordinary Maintenance	
<b>94000</b>	<b>Total Maintenance</b>	<b>\$0</b>
95100	Protective Services - Labor	
95200	Protective Services - Other Contract Costs	
95300	Protective Services - Other	
95500	Employee Benefit Contributions - Protective Services	
<b>95000</b>	<b>Total Protective Services</b>	<b>\$0</b>
96110	Property Insurance	
96120	Liability Insurance	
96130	Workmen's Compensation	
96140	All Other Insurance	
<b>96100</b>	<b>Total insurance Premiums</b>	<b>\$0</b>
96200	Other General Expenses	
96210	Compensated Absences	\$7,021
96300	Payments in Lieu of Taxes	
96400	Bad debt - Tenant Rents	
96500	Bad debt - Mortgages	
96600	Bad debt - Other	
96800	Severance Expense	
<b>96000</b>	<b>Total Other General Expenses</b>	<b>\$7,021</b>
96710	Interest of Mortgage (or Bonds) Payable	
96720	Interest on Notes Payable (Short and Long Term)	
96730	Amortization of Bond Issue Costs	
<b>96700</b>	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>
<b>96900</b>	<b>Total Operating Expenses</b>	<b>\$168,646</b>
<b>97000</b>	<b>Excess of Operating Revenue over Operating Expenses</b>	<b>\$876,626</b>

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
97100	Extraordinary Maintenance	
97200	Casualty Losses - Non-capitalized	
97300-010	Mainstream 1	
97300-020	Home-Ownership	
97300-025	Litigation	
97300-030	Hope VI - Section 8	
97300-040	Tenant Protection	\$17,606
97300-041	Portability-Out	
97300-045	FSS Escrow Deposits	
97300-049	All Other "Special" Vouchers (i.e., FUP, NED, etc.)	
97300-050	All Other	\$925,105
<b>97300</b>	<b>Housing Assistance Payments</b>	<b>\$942,711</b>
97350	HAP Portability-In	\$4,356
97400	Depreciation Expense	
97500	Fraud Losses	
97600	Capital Outlays - Governmental Funds	
97700	Debt Principal Payment - Governmental Funds	
97800	Dwelling Units Rent Expense	
<b>90000</b>	<b>Total Expenses</b>	<b>\$1,115,713</b>
10010	Operating Transfer In	
10020	Operating transfer Out	
10030	Operating Transfers from/to Primary Government	
10040	Operating Transfers from/to Component Unit	
10050	Proceeds from Notes, Loans and Bonds	
10060	Proceeds from Property Sales	
10070	Extraordinary Items, Net Gain/Loss	
10080	Special Items (Net Gain/Loss)	
10091	Inter Project Excess Cash Transfer In	
10092	Inter Project Excess Cash Transfer Out	
10093	Transfers between Program and Project - In	
10094	Transfers between Project and Program - Out	
<b>10100</b>	<b>Total Other financing Sources (Uses)</b>	<b>\$0</b>
<b>10000</b>	<b>Excess (Deficiency) of Total Revenue Over (Under) Total</b>	<b>-\$70,441</b>
11020	Required Annual Debt Principal Payments	
11030	Beginning Equity	\$152,264
11040-010	Prior Period Adjustments and Correction of Errors	
11040-020	Prior Period Adjustments and Correction of Errors	
11040-030	Prior Period Adjustments and Correction of Errors	
11040-040	Prior Period Adjustments and Correction of Errors	
11040-050	Prior Period Adjustments and Correction of Errors	
11040-060	Prior Period Adjustments and Correction of Errors	
11040-070	Equity Transfers	
11040-080	Equity Transfers	
11040-090	Equity Transfers	
11040-100	Equity Transfers	
11040-110	Equity Transfers	
11040	Prior Period Adjustments, Equity Transfers and Correction of	\$0
11050	Changes in Compensated Absence Balance	
11060	Changes in Contingent Liability Balance	
11070	Changes in Unrecognized Pension Transition Liability	
11080	Changes in Special Term/Severance Benefits Liability	
11090	Changes in Allowance for Doubtful Accounts - Dwelling Rents	

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2014 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
11100	Changes in Allowance for Doubtful Accounts - Other	
11170-001	Administrative Fee Equity - Beginning Balance	\$90,515
11170-010	Administrative Fee Revenue	\$141,189
11170-020	Hard to House Fee Revenue	\$0
11170-021	FSS Coordinator Grant	\$0
11170-030	Audit Costs	\$0
11170-040	Investment Income	\$21
11170-045	Fraud Recovery Revenue	\$2,261
11170-050	Other Revenue	\$4,884
11170-051	Comment for Other Revenue	\$4,356 PORT-IN HAP REVENUE AND \$528 IN PORT-IN ADMIN REVENUE
11170-060	Total Admin Fee Revenues	\$148,355
11170-080	Total Operating Expenses	\$168,646
11170-090	Depreciation	\$0
11170-095	Housing Assistance Payment Portability In	\$4,356
11170-100	Other Expenses	
11170-101	Comment for Other Expense	
11170-110	Total Expenses	\$173,002
11170-002	Net Administrative Fee	-\$24,647
11170-003	Administrative Fee Equity- Ending Balance	\$65,868
11170-005	Pre-2004 Administrative Reserves	\$3,403
11170-006	Post-2003 Administrative Reserves	\$62,465
<b>11170</b>	<b>Administrative Fee Equity- Ending Balance</b>	<b>\$65,868</b>
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$61,749
11180-010	Housing Assistance Payment Revenues	\$893,935
11180-015	Fraud Recovery Revenue	\$2,263
11180-020	Other Revenue	\$715
11180-021	Comments for Other Revenue	\$715 IN LANDLORD REFUNDS
11180-025	Investment Income	\$4
11180-030	Total Housing Assistance Payments Revenues	\$896,917
11180-080	Housing Assistance Payments	\$942,711
11180-090	Other Expenses	\$0
11180-091	Comments for Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	\$942,711
11180-002	Net Housing Assistance Payments	-\$45,794
11180-003	Housing Assistance Payments Equity - Ending	\$15,955
<b>11180</b>	<b>Housing Assistance Payments Equity</b>	<b>\$15,955</b>
11190-210	Total ACC Units	4,260
11190-220	Unfunded Units	
11190-230	Other Adjustments	
<b>11190</b>	<b>Unit Months Available</b>	<b>4,260</b>
11210	Number of Unit Months Leased	2,645
11270	Excess Cash	
11610	Land Purchases	
11620	Building Purchases	
11630	Furniture & Equipment - Dwelling Purchases	
11640	Furniture & Equipment - Administrative Purchases	
11650	Leasehold Improvements Purchases	
11660	Infrastructure Purchases	
13510	CFFP Debt Service Payments	
13901	Replacement Housing Factor Funds	

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2014**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico		
Federal Emergency Management Agency (Note 3)		
Office of Emergency Management/ Grant #2010-SS-T0-0011-SAN JUAN	97.067	2,276
Office of Emergency Management/ Grant #2011-SS-00094-S01-SAN JUAN	97.067	68,596
Office of Emergency Management/ Grant #2011-SS-00094-S01-SAN JUAN CCP	97.067	11,299
Office of Emergency Management/ Grant #2011-SS-00094-S01-SJC PER DIEM	97.067	5,441
Office of Emergency Management/ Grant #2012-SS-00097-S01-SAN JUAN	97.067	68,599
Office of Emergency Management/ Grant #2013-SS-00152-S01-SAN JUAN	97.067	68,554
<b>Total Homeland Security Cluster</b>		<b>224,765</b>
<u>Child Nutrition Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	28,056
National School Lunch Program (NSLP)	10.555	43,794
After School Snack Program (ASSP)	10.558	11,877
<b>Total Child Nutrition Cluster</b>		<b>83,727</b>
<u>Highway Planning &amp; Construction Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
SAFETEA-LU --- Project Control No. 5100361 #D14115	20.205	213,339
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	18,439
Project Control No. F100040 --- CR 7500	20.205	394
Project Control No. F100180 ---Bridge Improvement CR 7150 Bridge 8105	20.205	105,765
<b>Total Highway Planning &amp; Construction Cluster</b>		<b>337,937</b>
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	1,110,686
<b>Total U. S. Department of Housing and Urban Development</b>		<b>1,110,686</b>
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
Operation DWI/ Grant #13-AL-64-086	20.608	1,627
Operation DWI/ Grant #14-AL-64-086	20.608	15,465
<b>Total U. S. Department of Transportation</b>		<b>17,092</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2014**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Interior</u>		
Taylor Grazing	15.206	12,381
Bureau of Land Management/ Grant #GDA40021 CWP Plan (Fire)	15.228	10,000
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L13PX00451/Mod0001	15.225	12,994
Bureau of Land Management/ Grant #L13PX00451	15.225	46,641
<b>Total U. S. Department of Interior</b>		82,016
<u>JAG Program Cluster</u>		
U. S. Department of Justice		
United States Marshals Service (JLEO) Grant #M-13-D51-O-000324	16.738	5,474
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2013-DJ-BX-0941	16.738	21,122
Edward Byrne Memorial Justice Assistance Grant #13-JAG-REGII-SFY14-A	16.738	84,063
Pass through State of New Mexico		
Edward Byrne Memorial Justice Assistance Grant #13JAGSWIFT-SFY14	16.738	14,438
<b>Total JAG Program Cluster</b>		125,097
<u>Executive Office of the President</u>		
Pass through City of Farmington, New Mexico		
High Intensity Drug Trafficking Area Grant (HIDTA) #G13SN0010A	95.001	1,813
<b>Total Executive Office of the President</b>		1,813
<u>U. S. Department of Justice</u>		
Pass through Saint Bonaventure Mission & School		
Project Safe Neighborhood (PSN) 2011-GP-BX-0007	16.609	1,492
Project Safe Neighborhood (PSN) 2012-GP-BX-0009	16.609	1,585
<b>Total U. S. Department of Justice</b>		3,077
<u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
EMPG Grant/Grant #2012-EP-00039 SAN JUAN COUNTY	97.042	95,380
Office of Emergency Management/ Grant #FEMA-4047-DR-NM	97.039	4,657
FEMA 4152 Public Assistance / Disaster Assistance Project	97.036	560,517
<b>Total Federal Emergency Management Agency</b>		660,554
<u>Clean Water State Revolving Fund Cluster</u>		
Environmental Protection Agency		
Pass through State of New Mexico Environment Department		
Lower Valley Lagoon #CWSRF 015 Loan	66.458	64,345
Lower Valley Lagoon #CWSRF 015 Grant	66.458	56,152
<b>Total Environmental Protection Agency</b>		120,497



**SAN JUAN COUNTY, NEW MEXICO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
 YEAR ENDED JUNE 30, 2014**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Department of Defense (Note 2)		
Defense Logistics Agency (Non-cash Award)		
Mine Resistant Ambush Vehicle	12.Unknown	733,000
Pass through New Mexico State Police (Non-cash Award)		
MARCBot IV-N Robot	12.Unknown	<u>10,000</u>
<b>Total Department of Defense</b>		743,000
<b>Total Expenditures of Federal Awards</b>		<u><u>\$ 3,510,261</u></u>

**NOTE 1. BASIS OF PRESENTATION**

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

**NOTE 2. BASIS OF REPORTING NON-CASH AWARDS**

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

**NOTE 3. SUBRECIPIENTS**

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

<u>CFDA Number</u>	<u>Program Name</u>	<u>Subrecipient</u>	<u>Amount Provided</u>
97.067	Homeland Security Cluster - Pass Through State of NM - FEMA/OEM	City of Farmington Police Dept. City of Farmington Fire Dept.	\$ 28,135 17,920
<b>Total Provided to Subrecipients</b>			<u><u>\$ 46,055</u></u>

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds of San Juan County, New Mexico ("County"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated October 31, 2014.

**Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Compliance and Other Matters

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

## Purpose of this Report

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



Albuquerque, New Mexico  
October 31, 2014

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

To the County Commission  
San Juan County

and Mr. Hector H. Balderas  
New Mexico State Auditor

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

We have audited San Juan County, New Mexico's ("County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001 and 2014-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Albuquerque, New Mexico  
October 31, 2014

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014**

**A. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditors' report issued Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes   x   No
- Significant deficiency identified that are not considered to be material weakness(es)? \_\_\_\_\_ Yes   x   None Reported

Non-compliance material to financial statements noted? \_\_\_\_\_ Yes   x   No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   x   No
- Significant deficiency identified that are not considered to be material weakness(es) \_\_\_\_\_ Yes   x   None reported

Type of auditor's report issued on compliance for major programs: Unmodified

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

Identification of Major Program

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.036	FEMA 4152 Public Assistance/Disaster Assistance Project
20.205	Highway Planning and Construction Cluster
12.Unknown	Department of Defense

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

Auditee qualified as low-risk auditee?   x   Yes \_\_\_\_\_ No

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2014**

**B. FINANCIAL STATEMENT FINDINGS**

None

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

**2014-001 Reporting (noncompliance-other matters)**

*Federal program  
information:*

Funding agency:	Federal Emergency Management Agency passed through the State of New Mexico
Title:	FEMA 4152 Public Assistance / Disaster Assistance Project
CFDA Number:	97.036
Award year and number:	2013, FEMA-4152-DR-NM
Funding agency:	U.S. Department of Transportation passed through the State of New Mexico
Title:	Highway Planning and Construction Cluster
CFDA Number:	20.205
Award year and number:	2013, Project Control No. 5100361#D14115

*CONDITION:* Our testing of the Disaster Assistance Project identified that the quarterly reports for the periods 7/1/2013 to 9/30/2013 and 10/1/2013 to 12/31/2013 were not submitted. It was further identified that the final performance and financial report, due at the latest on March 31, 2014 was not submitted. Further testing on the SAFETEA-LU project under the highway planning and construction cluster identified that monthly reports were not submitted and the final report was not submitted timely (submitted July 2014 while due April 2014).

*CRITERIA:* The sub-grant agreement with the New Mexico Department of Homeland Security and Emergency Management (“State”) requires that the sub-grantee (“County”) submit quarterly reports on projects greater than \$67,500 each to be submitted no later than the 15<sup>th</sup> of the month following the end of the quarter. The quarterly report shall contain a description of the work accomplished to date, the methods and procedures used, the anticipated completion date, a summary of all project costs to date and other such information as may be of assistance in the State’s evaluation of the project. Upon completion of the project the sub-grant agreement requires that the sub-grantee submit a final performance and financial report that includes a narrative of accomplishments under the agreement and a summary of actual costs for each project greater than \$67,500. The



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**Year Ended June 30, 2014**

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

final report should be submitted within 30 days of the completion and inspection of the final project, or not later than the date of the next scheduled quarterly report.

Finally, the cooperative project agreement with the New Mexico Department of Transportation (“Department”) requires that the County submit monthly invoices with supporting documentation as determined and/or approved by the Department (considered the report) to the Department’s district office certifying that the costs have been incurred in compliance with the cooperative agreement. The final report and payment request shall be submitted to the Department’s district office within four months of completion of the project and prior to the termination date of the contract.

*QUESTIONED COSTS:* None

*EFFECT:* With the absence or late submission of quarterly and final reports, it is possible that future funding opportunities will be reduced or cancelled. Furthermore, there is a delay in reimbursement of costs associated with the projects as the reports for these projects are linked to the reimbursement of costs. Finally, expenditures incurred under the federal award can get denied due to the non-compliance of reporting such expenditures.

*CAUSE:* There appeared to be miscommunication between the State and the County with regard to the template to use and/or the overall timing requirements of submission of the financial reports.

*RECOMMENDATION:* It is recommended that the Public Works Department of the County implement certain procedures to track and monitor all direct or pass-through grants awarded to them to ensure that all compliance related matters in regard to the award agreement have been met. Such tracking would include a timeline of events that should occur and the due dates by which those events should be completed.

*MANAGEMENT RESPONSE:* The Public Works Administrator will review all grant contracts for reporting requirements and due dates and establish an internal tracking mechanism to ensure that all reporting requirements are met in the future.

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2014**

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

**2014-002 Allowable Cost (noncompliance-other matters)**

*Federal program  
information:*

Funding agency:	U.S. Department of Transportation passed through the State of New Mexico
Title:	Highway Planning and Construction Cluster
CFDA Number:	20.205
Award year and number:	2013, Project Control No. 5100361#D14115

*CONDITION:* Based on the testing procedures performed, it was identified that the County charges their internal equipment usage fees at the unit rates as specified by the Federal Highway Administration. Testing of a sample of 25 total costs charged to the grant identified 19 charges related to the use of County equipment. Of the 19 costs charged to the grant 19 of the charges were different than the applicable rate. The variance resulted in an aggregate gross undercharge of approximately \$370 on \$3,157 total equipment use charged on the sample selected. As the amount charged to the grant was grossly undercharged, there are no questionable costs charged to the grant.

*CRITERIA:* Adequate control processes for determination, tracking and monitoring of internal County usage and charging to federal grants should be established such that federal grants can be charged with the correct balance.

*QUESTIONED COSTS:* None

*EFFECT:* Inaccurate charging of federal grants can cause the loss of future awards or a reduced balance of future awards. Furthermore, undercharging of the federal grant requires additional costs to be included to satisfy the terms of the grant agreement. Such costs could potentially be allocated to future awards or could be used to satisfy the matching requirement.

*CAUSE:* It appears that there were not adequately trained personnel within the Public Works Department of the County to make the determinations as to what rate to charge based on the type of County equipment used. Furthermore, it did not appear that there was an adequate process to monitor, update and track the Federal Highway Administration rate schedules based on the type of equipment maintained by the County.

*RECOMMENDATION:* It is recommended that the Public Works Department train all staff responsible for charging of internal equipment to federal grants. It is further recommended that an internal review process be generated to verify that such costs are accurately recorded and charged. It is finally recommended that a process be

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**Year Ended June 30, 2014**

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

implemented to monitor, update and track the Federal Highway Administration rates against the equipment in which the County owns and uses for the federal projects. Such processes should be adequately supported with the published rate schedules or other information.

*MANAGEMENT RESPONSE:* The County has recently reclassified an employee as the Fleet Manager. The Fleet Manager has extensive knowledge regarding Public Works equipment. The Fleet Manager will review the classification of equipment used on the grant projects and ensure that the correct rates are charged per piece of equipment. The Public Works Administrator will ensure that the rates are updated with the correct current allowable equipment rates and billed accordingly to the grant.

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

None

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2014**

**STATUS OF PRIOR YEAR FINDINGS**

<u>Description</u>	<u>Status</u>
2013-01 Procurement, Suspension and Debarment Exception (noncompliance – other matters)	Resolved

**SAN JUAN COUNTY, NEW MEXICO  
EXIT CONFERENCE  
Year Ended June 30, 2014**

An exit conference was held on November 6, 2014 and attended by the following:

San Juan County:

Keith Johns, Commission Chairman Pro Tem  
GloJean Todacheene, Commissioner  
Mark Duncan, County Treasurer  
Kim Carpenter, County Executive Officer  
Mike Stark, County Operations Officer  
Marcella Brashear, Chief Financial Officer  
Brooke Quintana, Deputy Finance Officer  
Kim Martin, Financial Accountant

Communications Authority:

Jim Durrett, Legal Representative  
Doug Echols, Legal Representative

San Juan Water Commission:

Jim Durrett, Legal Representative  
Doug Echols, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Chris Garner, Partner