

SAN JUAN COUNTY

NEW MEXICO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

SAN JUAN



FOUR CORNERS MONUMENT
(ROADTRIPPERS.COM)

COUNTY
NEW MEXICO
SINCE 1887

FOR THE FISCAL YEAR ENDED

JUNE 30, 2017



**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017**

*Prepared by:
San Juan County Finance Department*

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

Table of Contents1

INTRODUCTORY SECTION

Letter of Transmittal8
GFOA Certificate of Achievement 16
Mission & Vision Statements 17
Organizational Chart 18
List of Principal Officials 19

FINANCIAL SECTION

Independent Auditor’s Report 20
Management's Discussion and Analysis 24

BASIC FINANCIAL STATEMENTS

Statement of Net Position 39
Statement of Activities..... 40
Balance Sheets – Governmental Funds 41
Reconciliation of the Balance Sheets - Governmental Funds
to the Statement of Net Position..... 44
Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds..... 45
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities..... 47
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual - General Fund 48
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual – Corrections – Special Revenue Fund 49
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual – D.W.I Facilities – Special Revenue Fund..... 50

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual – GRT Comm./EMS – Special Revenue Fund..... 51

Statement of Fiduciary Assets and Liabilities - Agency Funds 52

Notes to Financial Statements 53

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of County’s Proportionate Share of Net Pension Liability 100

Schedule of County Contributions 103

SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – GRT Revenue Bonds Series 2015 –
Capital Projects Fund 109

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Schedule of Combining Balance Sheets - General Fund 111

Schedule of Revenues, Expenditures
And Changes in Fund Balances - General Fund 113

GENERAL SUB FUNDS

Schedules of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual:

 General Fund - General Sub Fund 115

 Appraisal Fund - General Sub Fund 119

 Road Fund - General Sub Fund 120

 Health Care Assistance Fund - General Sub Fund..... 121

 Risk Management Fund – General Sub Fund..... 122

 Major Medical Fund – General Sub-Fund..... 123

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

COMMUNICATIONS/EMS

Schedule of Combining Balance Sheets - Gross Receipts Tax
Communications/EMS 125

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

Schedule of Revenues, Expenditures and
Changes in Fund Balances – Gross Receipts Tax
Communications/EMS 126

Schedules of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual:
Communications / EMS Gross Receipts Tax - Special Revenue
Fund – Comm/EMS GRT Sub Fund 127
Ambulance - Special Revenue Fund – Comm/EMS GRT Sub Fund 128

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheets - Nonmajor Governmental Funds 133

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Nonmajor Governmental Funds 139

Schedules of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual:

- Solid Waste - Special Revenue Fund 144
- Emergency Medical Services - Special Revenue Fund 145
- Farm and Range - Special Revenue Fund 146
- Hospital Gross Receipts Tax – Special Revenue Fund 147
- Law Enforcement Protection - Special Revenue Fund 148
- Criminal Justice Training Authority - Special Revenue Fund 149
- Riverview Golf Course Fund – Special Revenue Fund 150
- Recreation Fund - Special Revenue Fund 151
- Intergovernmental Grants Fund – Special Revenue Fund 152
- Fire Excise Tax - Special Revenue Fund 153
- County Clerk's Recording Fees - Special Revenue Fund 154
- Fire Districts - Special Revenue Fund 155
- Housing Authority - Special Revenue Fund 156
- Water Reserve Fund - Special Revenue Fund 157
- Gross Receipts Tax Reserve - Special Revenue Fund 158
- Juvenile Services - Special Revenue Fund 159
- CDBG – Capital Projects Fund 160
- Hospital Construction Project – Capital Projects Fund 161
- Capital Replacement - Capital Projects Fund 162
- Capital Replacement Reserve - Capital Projects Fund 163
- Road Construction - Capital Projects Fund 164
- ERP Project – Capital Projects Fund 165
- Debt Service Fund 166

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities
All Agency Funds..... 168

DISCRETELY PRESENTED COMPONENT UNITS

Communications Authority

Combining Balance Sheets – Communications Authority 171

Reconciliation of the Combining Balance Sheets – Communications Authority
to the Statement of Net Position..... 172

Combining Statements of Revenues, Expenditures
and Changes in Fund Balances – Communications Authority 173

Reconciliation of the Combining Statements of Revenues, Expenditures,
and Changes in Fund Balances – Communications Authority
to the Statement of Activities..... 174

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual – Communications Authority -
Special Revenue Fund 175

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual – Communications Authority Capital -
Special Revenue Fund 176

San Juan Water Commission

Balance Sheet – San Juan Water Commission..... 177

Reconciliation of the Balance Sheet – San Juan Water Commission
to the Statement of Net Position..... 178

Statement of Revenues, Expenditures
and Changes in Fund Balances – San Juan Water Commission 179

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances – San Juan Water Commission
to the Statement of Activities..... 180

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual – San Juan Water Commission -
Special Revenue Fund 181

STATISTICAL SECTION

Financial Trends

Net Position by Component..... 183
Changes in Net Position 185
Changes in Net Position – Component Units..... 187
Program Revenues by Function/Program..... 191
Governmental Activities Tax Revenues by Source (accrual) 194
Fund Balances of Governmental Funds & Component Units 195
Changes in Fund Balances of Governmental Funds 197
Changes in Fund Balances of Component Units..... 199
Governmental Activities Tax Revenues by Source (modified accrual) 202

Revenue Capacity

Gross Receipts Tax Revenue by Industry 203
Direct & Overlapping Gross Receipt Tax Rates 206
Gross Receipts Tax Revenue Payers by Industry 207
Assessed Value & Estimated Actual Value of Taxable Property..... 209
Residential Property Tax Rates 211
Non-Residential Property Tax Rates 213
Principal Property Taxpayers 215
Property Tax Levies & Collections..... 216

Debt Capacity

Ratios of Outstanding Debt by Type 217
Direct & Overlapping Governmental Activities Debt..... 218
Legal Debt Margin Information 219
Pledged Revenue Coverage 221

Demographic and Economic Information

Demographic & Economic Statistics 224
Principal Employers..... 225

Operating Information

County Government Employees by Function/Program..... 228
Operating Indicators by Function/Program..... 229
Capital Asset Statistics by Function/Program 233

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

OTHER SUPPLEMENTARY INFORMATION

Bank Accounts.....	235
Schedule of Pledged Collateral	236
Tax Roll Reconciliation - Changes in Property Tax Receivable	237
Property Tax Schedule	238
Active Joint Powers Agreements	261
Financial Data Schedule	265
Schedule of Expenditures of Federal Awards.....	271

SINGLE AUDIT REPORTS

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 <i>Governmental Auditing Standards</i>	274
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	276
Schedule of Findings and Questioned Costs.....	278
Exit Conference.....	281



NAVAJO LAKE
SAN JUAN COUNTY
NEW MEXICO

Jack Fortner
Chairman



Mr. Kim Carpenter
County Executive Officer

Margaret McDaniel
Chairman Pro Tem

Mike Stark
County Operations Officer

John Beckstead
Member

Jim Cox
Chief Financial Officer

Wallace Charley
Member

James Crowley
Member

FINANCE DEPARTMENT

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

November 28, 2017

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

New Mexico state law, Section 12-6-3, NMSA 1978, mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of the State Auditor's office designated by the State Auditor, or by independent auditors approved by the State Auditor. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by December 1st each year for the fiscal year ending June 30th. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2017.

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

San Juan County's financial statements have been audited by 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, 2017, are free of material misstatement. The independent audit involved examining, on a test basis,

evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified (or clean) opinion that San Juan County's financial statements for the fiscal year ended June 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report and can be found on page 20 to the financial statements.

The independent audit of the financial statements of San Juan County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available within the "Single Audit Reports" section of this report starting on page 274.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. San Juan County's MD&A, starting on page 24, 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 2016 estimated population according to the U.S. Census Bureau of 115,079. The population decreased by 6% since the 2007 population which was 122,427. The land ownership is distributed as follows: Private ownership 6.5%, Federal Government 25.0%, Navajo and Ute Mountain Reservations 65.0%, and State Government 3.5%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2017 was 6.5625%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, Manager (County Executive Officer) form of government. Policy making and legislative authority are vested in the County Commission consisting of the Commission Chairman and four other Commission members serving five districts. The County Commission is responsible for, among other

things, passing ordinances, adopting the annual budget, appointing committees, serving as the Board of Finance and the Indigent Hospital Board, and hiring the County Executive Officer. The County Executive Officer is responsible for carrying out the policies and ordinances of the County Commission and overseeing the day-to-day operations of the County coordinating with the Commission, Department Administrators as well as the other County Elected Officials (Sheriff, Clerk, Assessor, Treasurer, and Probate Judge). All County Elected Officials are elected on a staggering basis to serve four year terms.

San Juan County offers a full range of services, including fire protection through 22 volunteer fire stations, 250 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI/Axis facility, building permits, addressing, subdivisions, and Section 8 housing program.

San Juan County is also the fiscal agent for two separate legal entities, the San Juan Water Commission and the Communications Authority, both of which are reported as discretely presented component units within the financial statements. Additional information regarding these two component units can be found in the notes to the financial statements on page 53.

The annual budget serves as the foundation for San Juan County's financial planning and control. The County Commission is required to annually approve and submit an interim budget by June 1st and a final approved budget by July 31st to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The legal level of budgetary control is defined at the fund level, the lowest level of which the County's Management may not reallocate resources or make over expenditures without the approval of the Commission. The appropriated budget is prepared by fund and department. All budget adjustments must be approved by the County Commission. All budget increases and transfers between funds must also be approved by the DFA. The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP). The capital improvement process entails input from County staff, citizens, social organizations and the community obtained through several public hearings. Both short-term and long-term capital infrastructure needs are identified and prioritized based on existing health and safety hazards, requirement by law, regulation or court mandate, critical to structural integrity, impact on operating budget, and scheduling. Potential sources of funding are identified for each project. The County's approved ICIP is then incorporated into the State of New Mexico's capital planning process. The County also annually updates and monitors the Strategic Plan which outlines goals and accomplishments for each department.

Factors Affecting Financial Condition

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. San Juan County's gross receipts taxes

were impacted by the national economic downturn. While the economy continues to struggle, San Juan County experienced a cash basis decrease in gross receipts tax of 13.98% from FY16 to FY17.

San Juan County experienced some growth as evidenced by national chains moving into the area. Ulta Beauty opened its new location at Animas Valley Mall in October 2016 and Fairfield Inn & Suites opened an 80-room hotel centrally located in Farmington. Denny's is building a new restaurant, which will replace the current restaurant. The current restaurant employs 40 people but the number will increase to about 75 people once the new building is complete. Starbucks built a new coffee shop in Farmington and opened its doors in July 2017. Blakes Lotaburger opened a new location on the east side of Farmington in the Spring of 2017. Chipolte is building new restaurant in Farmington with a potential opening date in late Fall 2017. Process Equipment and Service Company (PESCO) has received a \$1 million grant from the State Economic Development Department for construction of a plant expansion for its facility located in Farmington. The State Economic Development Department has asked the County to serve as fiscal agent for the grant. The County Commission approved Ordinance No. 101 to allow San Juan County to be fiscal agent for this grant. PESCO will expand its manufacturing facility by 48,000 square feet and will add approximately 170 jobs.

San Juan County received news that Public Service Company of New Mexico has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022. This potential closure will also affect the operation of the San Juan Coal Company. This would negatively impact the County with loss to property tax revenue, loss of jobs, and loss of potential gross receipts tax due to families leaving the area. San Juan County is working with a law firm to aid in preventing this closure from happening. At this time, there is no further update available as to the future of San Juan Generating Station and San Juan Coal Company.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 7.1% as of June 2017 which is down from 7.6% in May 2017 and 9.1% in June 2016. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA was down 300 private sector jobs, or 0.8 percent from a year earlier. Government employment was unchanged from the previous year in the aggregate. A gain in local government of 100 jobs, or 1.1 percent, offset a loss of 100 jobs, or 6.7 percent, in federal government. State government payrolls were unchanged from June 2016. San Juan County's not seasonally adjusted unemployment rate of 8% (7.1% seasonally adjusted) is higher than the State of New Mexico seasonally adjusted rate of 6.4% and is higher than the national unemployment rate of 4.4% as of June 30, 2017.

Energy production is the cornerstone of San Juan County's economy. Measuring 7,500 square miles, the San Juan Basin is one of North America's largest natural gas fields. The County is home to installations by ConocoPhillips, Chevron, Enterprise Products, El Paso Natural Gas, Dugan Productions, Williams Field Service, XTO Energy, Western Energy, and Val Verde Gas. BP America announced it will be closing its Farmington office in late

2017. Some employees will be relocated to Durango, Colorado, and another 40 will be laid off.

San Juan County's oil & gas revenue is continuing to show signs of decreasing slightly. The County's oil & gas revenues began to decrease slightly throughout FY16 and has continued through FY17. Actual revenues for FY17 were \$4,108,968 of which \$3,391,853 is from production.

San Juan County's economy is diversified by the recreational and farming sectors. San Juan County is home to many tourist attractions including Chaco Canyon, Navajo Lake State Park, Salmon Ruins, and the Aztec Ruins. Farmington is home of the Pinon Hills Golf Course, voted as one of the best municipal golf courses in the United States for over 20 years. Farmington also hosts the Connie Mack World Series in August each year.

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

The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The top 3 capital improvement projects in place as of the June 30, 2017 budget cycle include the following:

Project	Total Project Cost	Funding in Place
Flora Vista Wastewater System	\$ 9,950,000	3,850,000
Upper La Plata & North Star Regional Waterline	2,400,000	50,000
Total Subdivision Water & Wastewater Improvements	\$ 3,600,000	100,000

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

The Growth Management Plan, an official public document adopted by the Board of County Commissioners, was approved 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. The original development of the Growth Management Plan was funded by a 50/50 split between the County and the State. San Juan County is currently seeking grant funding to update our Growth Management Plan. If San Juan County is approved for the grant, it will take approximately 6 months to a year to complete.

Cash Management Policies: The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund's budgeted expenditures and a 1/12th (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund) cash reserve at June 30, 2017 was \$12,708,660 or 41.98% of the General Fund (sub-fund) final budget, far exceeding the required 3/12ths reserve requirement. The Road Fund's ending cash balance at June 30, 2017 was \$634,747 or 9.99% of the Road Fund's final expenditure budget, meeting the 1/12th reserve requirement. The County's overall General Fund, comprised of the general fund sub-fund and its additional 5 sub-funds, unrestricted fund balance of \$16,352,452 at the end of the fiscal year is 26.48% 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, 2016. 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 11th 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 FY17 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 ninth year that the County has received this GFOA budget award.

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the Section Eight Management Assessment Program (SEMAP) Assessment for 12 consecutive years. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income.

We would like to express our appreciation to each member of the Finance Department that assisted and contributed to the preparation of this report. This final report would

not have been possible without their dedication and professionalism. We also extend our appreciation to the County Commission for their continued support in maintaining the highest standards making it possible to meet the needs of San Juan County's citizens and visitors. San Juan County remains committed to *Building a Stronger Community*.

Respectfully submitted,



Mr. Kim Carpenter
County Executive Officer



Jim Cox, CPA
Chief Financial Officer

SAN JUAN COUNTY FINANCE
FY16 GFOA AWARD

SAN JUAN



COUNTY
NEW MEXICO
SINCE 1887

SAN JUAN COUNTY
NEW MEXICO



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, 2016

Christopher P. Morill

Executive Director/CEO

SAN JUAN COUNTY



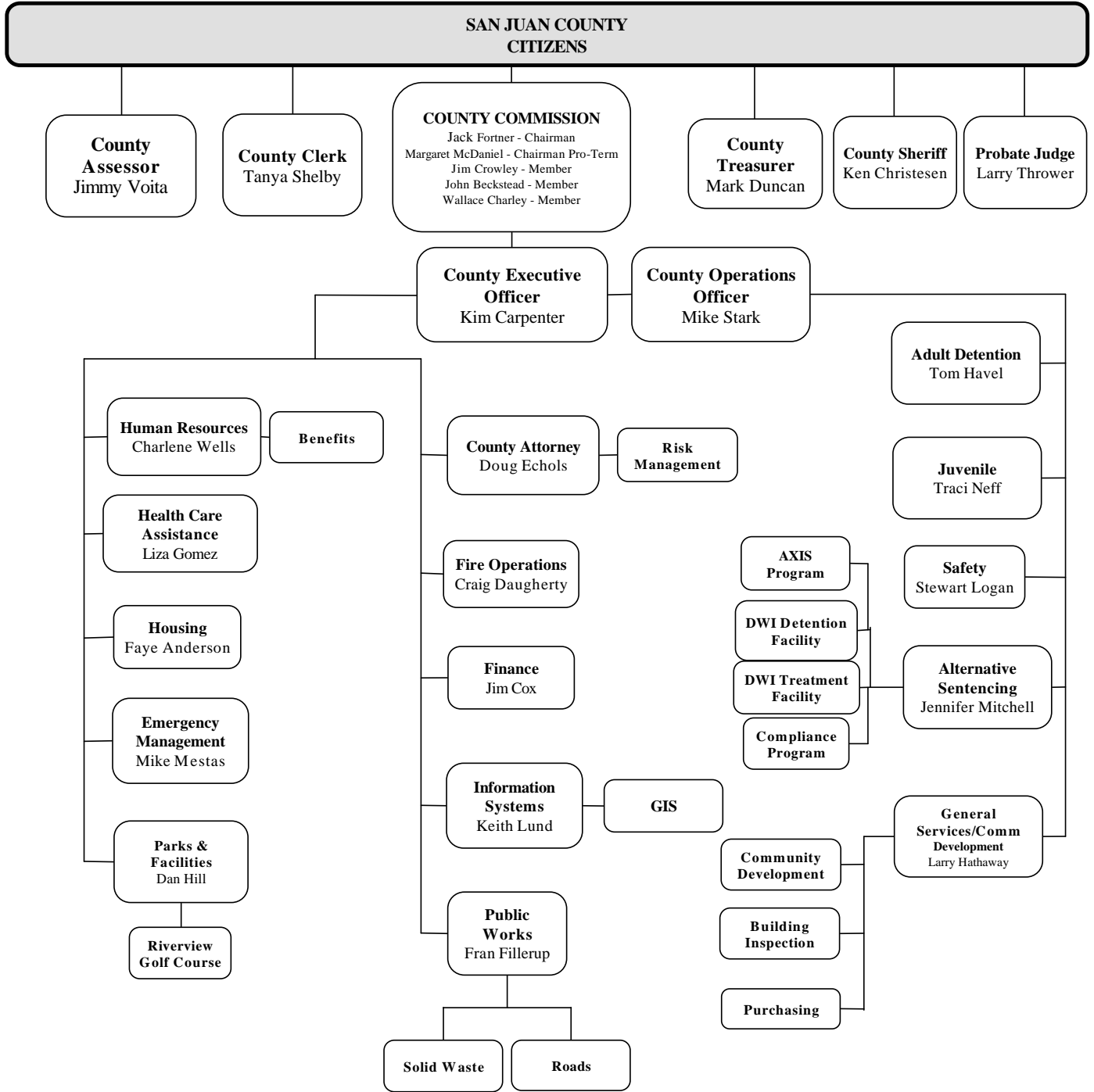
MISSION STATEMENT:

Building a Stronger Community...

The mission of San Juan County is to provide responsible public service through the direction of the County Commission while striving to be professional, courteous, and committed to improving the quality of life for the citizens it serves.

VISION STATEMENT:

San Juan County strives to combine the vision of the Commission, citizens and employees into a forward thinking community, committed to the best use of natural resources and serving the best interest of our citizens. We strive to serve our diverse cultural populace and create a productive atmosphere where families and businesses can grow together in a clean and safe environment.



SAN JUAN COUNTY
LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2017

County Commission Elected Officials

Commission Chairman – District 4	Jack L. Fortner
Chairman Pro-Tem – District 2	Margaret McDaniel
Commission Member – District 1	Wallace Charley
Commission Member – District 5	John T. Beckstead
Commission Member – District 3	Jim Crowley

Elected Officials

County Assessor	Jimmy Voita
County Clerk	Tanya Shelby
County Treasurer	Mark Duncan
Probate Judge	Larry Thrower
Sheriff	Ken Christesen

County Executive Office

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

Department Administrators

Adult Detention Administrator	Tom Havel
Alternative Sentencing Administrator	Jennifer Mitchell
Chief Financial Officer	Jim Cox, CPA
Chief Human Resources Officer	Charlene Scott
Chief Information Officer	Keith Lund
County Attorney	Doug Echols
Emergency Manager	Mike Mestas
Executive Housing Director	Faye Anderson
Fire Chief	Craig Daugherty
General Services/Community Development Administrator	Larry Hathaway
Juvenile Services Administrator	Traci Neff
Parks & Facilities Administrator	Dan Hill
Public Works Administrator	Fran Fillerup

INDEPENDENT AUDITOR'S REPORT

To the County Commission
San Juan County
and Mr. Wayne Johnson
New Mexico State Auditor

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of San Juan County, New Mexico (the "County") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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, 2017, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 24 to 37, Schedule of County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 100 to 102 and 103 to 108, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the County's financial statements that collectively comprise the County's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the financial data schedules, as required by the U.S. Department of Housing and Urban Development, introductory and statistical sections, and the other schedules as required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the financial data schedule and other schedules required by Section 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, financial data schedule and other schedules required by Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2017 on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



Albuquerque, New Mexico
November 28, 2017



SAN JUAN COUNTY SHERIFF'S OFFICE
SAN JUAN COUNTY
NEW MEXICO

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 8-14 of this report.

Financial Highlights

- The assets and deferred outflows of San Juan County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$187,110,033 (*net position*). Of this amount, \$(39,058,119) was reported as *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- Total net position decreased by \$16,506,129 from the prior year largely due to declining gross receipts tax, oil and gas revenues and several capital projects spending down the 2015 GRT Bond money. The loss is additionally inclusive of the current fiscal year pension expense approximating \$7.7 million.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$76,353,756, decreasing \$9,619,667 from the prior year. Approximately 40.12% of this total fund balance amount, \$30,630,486, is available for spending at the government's discretion (*unrestricted fund balance*).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$16,352,452, or 32.04% 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.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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.

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 39 and 40 of this report.

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

SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

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

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

San Juan County maintains 34 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Corrections, D.W.I Facilities, GRT-Communications/EMS fund, and the GRT Revenue Bond Series 2015 fund, all of which are considered to be major funds. Governmental fund balances are classified as *nonspendable, restricted, committed, assigned, and unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 41-42 and 45-46 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.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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.

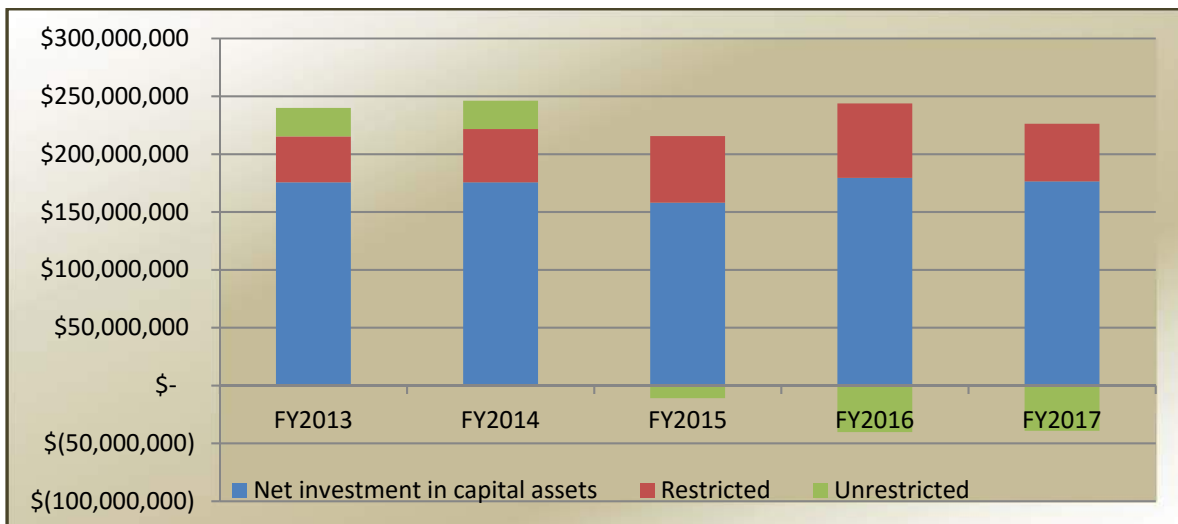
The basic fiduciary fund financial statements can be found on page 52 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53-99 of this report.

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of San Juan County, total assets and deferred outflows exceeded liabilities and deferred inflows by \$187,110,033 at the close of the most current fiscal year. Below is a chart indicating the net position changes over the last five fiscal years.



**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

In FY17, 94% of San Juan County's net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although San Juan County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

San Juan County's Net Position

		Governmental Activities	
		FY 2017	FY 2016
Current and other assets	\$	82,902,384	92,968,415
Capital assets		213,726,848	216,924,208
Total assets		<u>296,629,232</u>	<u>309,892,623</u>
Deferred outflow – pension related		19,321,896	4,291,780
Deferred outflow – charge on refunding		840,320	714,599
Total deferred outflow		<u>20,162,216</u>	<u>5,006,379</u>
Long-term liabilities outstanding		122,378,648	103,391,432
Other liabilities		4,966,483	5,760,296
Total liabilities		<u>127,345,131</u>	<u>109,151,728</u>
Deferred inflow – pension related		2,300,754	2,096,788
Deferred inflow – unearned revenue HUD		35,530	34,324
Total deferred inflow		<u>2,336,284</u>	<u>2,131,112</u>
Net Position			
Net Investment in capital assets		176,484,158	179,500,540
Restricted		49,683,994	64,347,651
Unrestricted (Deficit)		<u>(39,058,119)</u>	<u>(40,232,029)</u>
Total net position	\$	<u><u>187,110,033</u></u>	<u><u>203,616,162</u></u>

An additional portion of San Juan County's net position, \$49,683,994, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(39,058,119) represents *unrestricted net position*.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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

Net position decreased by \$16,506,129 representing 15.82 times the decrease from the prior fiscal year. The decrease is largely due to the decrease in gross receipt tax revenue and several capital projects spending down the 2015 GRT Bond money and is inclusive of a significant pension expense charged as a result of the change in net pension liability.

Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2017.

San Juan County's Changes in Net Position		
	Governmental Activities	
	FY 2017	FY 2016
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 13,662,929	13,163,127
Operating grants & Contributions	11,920,977	11,511,582
Capital grants & Contributions	986,417	3,338,698
General Revenues		
Property taxes	25,075,559	23,417,911
Gross Receipts taxes	36,878,593	41,714,064
Gas/Motor Veh. Taxes	2,112,650	2,006,991
Oil & Gas taxes	4,108,968	4,609,550
Payment in Lieu of taxes	2,272,465	2,396,575
Other taxes	1,557,524	1,783,838
Investment earnings	557,085	494,482
Other	926,221	1,312,347
Total revenues	100,059,388	105,749,165
<u>Expenses</u>		
General government	23,184,887	13,139,736
Public safety	53,806,476	53,110,089
Public works	7,657,697	8,050,252
Health and welfare	19,094,245	19,283,681
Culture and recreation	6,154,637	5,884,588
Environmental	4,684,403	5,291,633
Interest on long-term debt	1,983,172	2,032,252
Total expenses	116,565,517	106,792,231
Change in net position	(16,506,129)	(1,043,066)
Net position, Beginning	203,616,162	204,659,228
Net position, Ending	\$ 187,110,033	203,616,162

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Governmental activities decreased San Juan County's net position by \$16,506,129. Key elements of this decrease are as follows:

Revenues: The economic conditions weakened in FY17 as compared to FY16 as the revenues decreased by 5.38%.

- The charges for services revenues in FY17 increased by \$499,802, or 3.80%. The increase is largely a result of an increase of \$436,206 in fee revenues for public safety as compared to the prior year.
- The Operating Grants and Contributions revenues in FY17 have increased 3.56%, or an increase of \$409,395. The relatively consistent revenues identify that programs funded by grants and contributions have remained consistent from the prior fiscal year; however, adjusted for rising costs.
- Capital Grants and Contributions have decreased \$2,352,281, or 70.46%, from FY16. The main contributing factor to the decrease was the use of General Fund money to help fund the implementation of the new ERP system in FY16.
- Property Tax Revenue increased by \$1,657,648, 7.08%, resulting from new property valuations completed in September 2016 and the corresponding property taxes imposed. Net taxable values for residential property increased by 2.61%. Non-residential property net taxable values decreased by 2.96%. The implemented mil rate remained at 8.5 mils.
- Gross Receipts Tax Revenue decreased by \$4,835,471 or 11.59% due to the slow down of jobs in the oil field and families leaving the area.
- Revenue from oil and gas production and equipment decreased by \$500,582, 10.86% from the prior year, mainly due to fluctuation in oil and gas production and prices and the number of rigs drilling. The revenue generated in FY17 has recovered slightly as compared to the \$2,429,753 loss that occurred between FY15 and FY16 revenues.
- Payments in Lieu of Taxes (PILT) - Beginning in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full funding of the PILT program from 2008 through 2012. In mid-June, 2014, PILT was reauthorized under the Agriculture Act of 2014, which funded full entitlement levels of the program. PILT was subsequently reauthorized in FY16 and FY17. The actual PILT revenue received for FY17 was \$2,272,465 approximating that of FY16.
- Other taxes saw a decrease of \$226,314, or 12.69%, mainly due in part to the amount received for franchise tax in the Road department. The City of

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Farmington, who is the payor of the franchise tax, saw a reduction in payments due to a large company leaving the area.

- Miscellaneous revenues decreased by \$386,126. The main contributing factor due to the decrease was a loss on the sale of county assets and a decrease in miscellaneous cash receipts as more functions are becoming available through the internet (i.e. a reduction on sale of county maps, etc.).

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 FY17 budget even through stressed economic times.

Expenses: Expenses increased by 9.15% from the prior fiscal year.

- The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. Even as the economy struggles, San Juan County recognizes the need to retain the current workforce; however, it was determined during the budgeting process due to economic uncertainty for FY17 that a cost of living or pay increases could not be offered.
- The County implemented a hiring freeze beginning in FY10. A total of 29 positions from various County departments were frozen during FY17, holding steady from the prior year, at a savings of \$1,130,022.
- There were no increases in premiums and no changes to the County health insurance plan for FY17. Health care fees in the amount of \$27,038 were incurred as part of a requirement of the Affordable Health Care Act.
- The General Government expenses increased by \$10.2 million comparing FY17 to FY16. The main reason for the increase is due to the change in valuation of net pension liability causing a pension expenditure of \$7.7 million compared to a recovery of \$1.8 million in the prior year. The remainder is department spending down available cash balance.
- The Public Safety expenses increased by \$696,387, or 1.31%, in FY17 as compared to FY16. The increase is due in part to the State Fire Fund working on several capital projects.
- The Environmental expenses decreased by \$607,230 from FY17 as compared with FY16 due to the retirement of several long-term employees which resulted in hiring new employees at a lower salary. General operating expenditures also saw a decrease in FY17 as compared to FY16.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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 \$76,353,756 a decrease of \$9,619,667 in comparison with the prior fiscal year's fund balance. The main reason for the decrease fund balance was due to the lack of revenues coming in and departments spending down their fund balances for required projects. Approximately 40.12% of this total amount, or \$30,630,486 constitutes unrestricted fund balance (consisting of \$7,570,371 committed, \$16,269,251 assigned, and \$6,790,864 unassigned) which is available for spending at the government's discretion. \$1,631,325 is classified as non-spendable and includes inventories and prepaid insurance. The remainder of fund balance is restricted to indicate that it is not available for new spending because it has already been restricted for the following purposes: public safety (\$14,692,376), healthcare expenditures (\$12,062,462), GRT Bond Series 2015 (\$10,317,310), grant funded (\$2,767,417), GRT reserve (\$1,290,244), and other purposes (\$2,962,136). A detailed listing of governmental fund balances by classification in accordance with GASB 54 can be found in Note 1 – Summary of Significant Accounting Policies.

The General Fund is the chief operating fund of San Juan County. At the end of the current fiscal year, *unrestricted* fund balance of the General Fund was \$16,352,452, while total fund balance reached \$28,482,738. 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 32.04% of total General Fund expenditures, while total fund balance represents 55.8% of that same amount.

The fund balance of the General Fund decreased by \$4,107,344 or 12.60% during the current fiscal year. Overall the General Fund's FY17 revenues were \$1.1 million less than FY16 revenue primarily due to a decline of state intergovernmental revenue. The road fund (general fund sub-fund) revenues were also approximately \$1 million less while the Healthcare Assistance Fund (general fund sub-fund) saw a decline of \$687,817 in gross receipts tax revenue. The General Fund also noticed a larger transfer out increasing by

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

approximately \$2.9 million as compared to FY16. As a result of these revenue reductions and higher transfers out, management focused on reducing operating expenditures causing overall operating expenditures to be approximately \$1.5 million lower as compared to FY16.

Major funds. Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, the D.W.I Facilities fund, the Gross Receipts Tax-Communications/Emergency Medical Services fund, and the GRT Revenue Bond Series 2015 fund.

The **Corrections Fund** accounts for all of the expenditures related to the adult detention facility. The three neighboring cities pay a per-diem rate for all of their prisoners which the County houses. The County annually updates this per-diem rate. In FY17, the per-diem rate increased from \$60.66 to \$65.14 and prisoner care revenues generated from the cities of Farmington, Aztec, and Bloomfield approximated that of FY16 (due to a significant drop in the number of bed days for the City of Farmington). Actual bed days increased for the City of Aztec and the City of Bloomfield. Corrections booking user fee generated \$98,505 at the adult detention facility in FY17, an increase of \$61,781 over FY16.

The **Alternative Sentencing** fund accounts for the operation of the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, the AXIS Program, and the DWI Facility Screening. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by county Resolution. Operations remained relatively consistent with only a reduction of fund balance in the amount of \$187,479 from that of FY16. This is primarily due to a reduction in State intergovernmental grant revenues.

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

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

property for other projects. The Road Department will also be utilizing funds for road improvements, acquiring right of way or land for road or other projects, and parking lot improvements. There was a reduction in the fund balance of \$4,564,022 as projects continue to spend down the bond cash balance for capital outlay and was primarily related to fire equipment purchases.

General Fund Budgetary Highlights

During the fiscal year, the County Commission approved adjustments to the County's budget. The Finance Department strives to complete budget adjustments on a monthly basis to help keep the budget up-to-date. The General Fund's final amended revenue estimates were \$2,944,051 more than the original estimates and the expenditure budget was \$273,178 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The General Fund tax revenue came in lower than what was budgeted by \$270,281 due to a continued decline in gross receipts tax and oil and gas revenue.
- The fees charged by the General Fund came in lower than what was budgeted in the amount of \$112,768. This reduction is due in part to there having been less events booked at McGee Park.
- The General Fund miscellaneous revenue came in less than what was budgeted by \$115,725. The primary reason is due to a reduction in refunded monies received during the fiscal year.
- General Government expenditures were \$842,394 less than budgeted. The County Attorney's office saw a reduction in salaries due to the retirement of a long-term employee and the operating expenditures were less due to budgeting for litigation that not occur. Administration's budget for salary and benefits was higher than actuals due to a vacant position that was originally budgeted at a higher rate of pay but towards the end of the fiscal year it was determined to reclass the position. The remaining General Government departments saw cost savings in areas of salary and benefits due to turnover and watched their overall operating expenditures.
- Public Safety saw expenditures come in lower than budget by \$894,672 due to turnover, retirement of long-term employees and replacement employees being brought in at a lower step and grade. These departments were also diligent in watching their overall operating expenditures.
- Health Care Assistance Fund saw a reduction in expenditures of \$830,926. The main contributing factor was due to the County Supported Medicaid intercept

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

from the State of New Mexico and Safety Care Net Pool being lower than expected.

- Major Medical Fund saw a drop in employee health claims, health care premiums charged from the County's third party administrator, and a drop in prescription drug claims which resulted in expenditures less than budgeted by \$1.5 million.

Capital Asset and Debt Administration

Capital assets. San Juan County's investment in capital assets for its governmental activities as of June 30, 2017 amounts to \$213,726,848 (net of accumulated depreciation) as compared to \$216,924,208 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 2nd and 4th Floor Renovations for San Juan Regional Medical Center. Total construction costs were \$6,472,367.
- Construction was completed on the Lower Valley Lagoon project. Total construction costs were \$2,863,940.
- Construction was completed on the Valley Fire project for a total cost of \$1,226,822.
- The Centerpoint fire station project was started and completed during the fiscal year costing \$1,198,483.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$1,146,654.
- The implementation continued for San Juan County's new ERP system; implementation-in-progress as of the close of the fiscal year was \$1,251,448.

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

		<u>Governmental Activities</u>	
		<u>FY 2017</u>	<u>FY 2016</u>
Land	\$	8,212,581	8,146,916
Buildings and improvements		111,069,113	105,457,832
Machinery and equipment		20,026,337	17,987,004
Infrastructure		70,329,229	73,327,615
Construction in progress		4,089,588	12,004,841
Total	\$	<u>213,726,848</u>	<u>216,924,208</u>

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Additional information on San Juan County’s capital assets can be found in note 1 on page 59-60 and note 6 on page 71.

Long-term debt. At the end of the current fiscal year, San Juan County had total debt outstanding of \$47,560,000. All of the County’s current outstanding debt is secured by specified gross receipts taxes.

On March 29, 2017, San Juan County signed a loan agreement with the New Mexico Finance Authority in the amount of \$12,010,000, a premium of \$1,758,400, and a blended interest rate of 4.95%. The net loan proceeds, after paying issuance costs of \$174,804, were used to currently refund the San Juan County Subordinate Gross Receipts Tax Revenue Bonds, Series 2008.

More information concerning outstanding debt and these transactions can be found in note 7 on pages 73-76.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2017 deadline.

		San Juan County’s Outstanding Debt	
		Governmental Activities	
		FY 2017	FY 2016
		_____	_____
GRT Revenue Bonds	\$	31,135,000	45,930,000
NMFA Loan		16,425,000	6,375,000
Total Outstanding Debt	\$	47,560,000	52,305,000

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

Debt limitations. New Mexico state statutes limit the amount a county may issue in general obligations bonds to 4% of the total assessed value of the property within the county. San Juan County’s total assessed value at the close of the current fiscal year was \$3,540,376,687. Thus, San Juan County’s legal debt limit is \$141,615,067. San Juan County had no general obligations bonds outstanding at the close of the current fiscal year.

Economic Factors and Next Year’s Budget and Tax Rates

- The seasonally adjusted unemployment rate for San Juan County at the close of the current fiscal year was 7.1%. This is down slightly from the June 2016 rate of

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

8.2%. It stands slightly higher than the State of New Mexico's rate of 6.4% and higher than the nationwide rate of 4.4%.

- The implemented property tax mil rate continued at 8.5 mils with a ½ mil dedicated to fund water reserves. San Juan County's property tax rate continues to be the second lowest in the state.
- The gross receipts tax rate from July 1, 2017 to December 31, 2017 remained at 6.5625%.
- Payments in Lieu of Taxes (PILT) – The FY18 budgeted revenues from PILT were estimated at a full funding level of \$2,000,000.
- Oil and gas revenues were budgeted at an estimated 13.97% decrease from the prior year's actual receipts. Current receipts in FY18 July through September have increased significantly by 46.42% from the same time period in the previous year. While the County budgeted conservatively given that FY17 revenues were the lowest they have been in the last five fiscal years, this increase indicates a potential economic turnaround for County generation of oil and gas production and equipment receipts.
- In FY18 the County Commission voted not to have a Cost of Living Adjustment or Merit increases due to the continued unknown economic times.
- The County Commission did not make any changes to the health insurance plan for FY18. Premiums are paid 79% by the County and 21% by the employee. There was no increase in premiums for FY18.
- Public Service Company of New Mexico is looking at closing San Juan Generating Station in 2022. This closure will cause a loss of property tax revenue, jobs, and gross receipts tax. San Juan County is working with a law firm out of Santa Fe, NM to attempt to stop this closure from happening.

All of these factors were considered in preparing San Juan County's operating budget for the 2017 fiscal year as well as planning for the FY18 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.

SHIPROCK

SAN JUAN



COUNTY
NEW MEXICO
SINCE 1887

SAN JUAN COUNTY
NEW MEXICO

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET POSITION
June 30, 2017

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
ASSETS			
Cash and investments	\$ 69,208,471	933,931	500,604
Cash and investments, restricted	904,097	-	-
Receivables, net of allowance for uncollectables	11,158,491	2,360	-
Inventories	242,561	-	-
Prepaid expenses	1,388,764	72,432	17,469
Capital assets, not depreciated	51,292,861	-	-
Capital assets, net of accumulated depreciation	162,433,987	2,899,577	19,937
Total assets	296,629,232	3,908,300	538,010
DEFERRED OUTFLOWS			
Pension related	19,321,896	1,029,576	125,743
Refunding of debt	840,320	-	-
Total deferred outflows	20,162,216	1,029,576	125,743
LIABILITIES			
Accounts payable	2,904,583	26,018	5,315
Accrued payroll	1,564,838	105,800	15,678
Accrued claims	408,256	-	-
Accrued interest	88,806	-	-
Net pension liability	65,349,285	3,521,924	324,325
Long-term liabilities, due in one year	6,738,283	175,462	25,150
Long-term liabilities, due in more than one year	50,291,080	11,779	11,944
Total liabilities	127,345,131	3,840,983	382,412
DEFERRED INFLOWS			
Pension related	2,300,754	121,573	142,276
Unearned revenue - HUD	35,530	-	-
Total deferred inflows	2,336,284	121,573	142,276
NET POSITION			
Net investment in capital assets	176,484,158	2,899,577	19,937
Restricted for:			
Debt service	-	-	-
Special projects	37,294,490	442,974	-
Capital Outlay	12,389,504	433,931	-
Unrestricted (deficit)	(39,058,119)	(2,801,162)	119,128
Total net position (deficit)	\$ 187,110,033	975,320	139,065

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component Units	
					Governmental Activities	Communications Authority	San Juan Water Commission
Primary government							
Governmental activities							
General government	\$ 23,184,887	3,072,517	2,429,585	954,680	(16,728,105)		
Public safety	53,806,476	4,534,567	7,392,768	-	(41,879,141)		
Public works	7,657,697	1,136,183	61,018	31,737	(6,428,759)		
Health and welfare	19,094,245	3,023,565	1,493,107	-	(14,577,573)		
Culture and recreation	6,154,637	1,383,618	42,547	-	(4,728,472)		
Environmental	4,684,403	512,479	501,952	-	(3,669,972)		
Interest on long-term debt	1,983,172	-	-	-	(1,983,172)		
Total governmental activities	116,565,517	13,662,929	11,920,977	986,417	(89,995,194)		
Component Units							
Communications Authority							
Public safety	4,590,961	-	3,979,940	-	(611,021)	-	
San Juan Water Commission							
Environmental	1,058,579	10,201	1,560,104	-	-	511,726	
Total component units	\$ 5,649,540	10,201	5,540,044	-	(611,021)	511,726	
General Revenues							
Property taxes				\$ 25,075,559	-	-	
Gross receipts taxes				36,878,593	-	-	
Gas/Motor Vehicle Taxes				2,112,650	-	-	
Franchise taxes				1,557,524	-	-	
Oil & Gas taxes				4,108,968	-	-	
Payments in lieu of taxes				2,272,465	-	-	
Unrestricted investment earnings				557,085	6,039	2,810	
Loss on sale of capital assets				(177,432)	-	-	
Miscellaneous revenues				1,103,653	17,023	873	
Total general revenues				73,489,065	23,062	3,683	
Change in net position				(16,506,129)	(587,959)	515,409	
Net position (deficit), beginning				203,616,162	1,563,279	(376,344)	
Net position, ending				\$ 187,110,033	975,320	139,065	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
June 30, 2017

	General	Corrections	D.W.I. Facilities	Gross Receipts Tax Comm. / EMS
ASSETS				
Pooled cash and investments	\$ 23,671,892	2,432	1,951,514	9,333,702
Pooled cash - Restricted	904,097	-	-	-
Receivables, net				
Taxes	4,982,619	745,651	-	1,118,637
Intergovernmental	108,646	84,746	-	-
Interest	44,545	-	-	-
Loan receivable	-	-	-	-
Other	307,139	18,723	78,770	-
Due from other funds	340,967	-	-	-
Prepaid expenditures	1,347,488	55	273	-
Inventory	161,796	-	-	-
Total assets	\$ 31,869,189	851,607	2,030,557	10,452,339
LIABILITIES				
Accounts payable	\$ 1,002,478	307,781	6,678	261,801
Accrued payroll	984,566	314,798	84,688	-
Accrued claims	408,256	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	2,395,300	622,579	91,366	261,801
DEFERRED INFLOWS				
Property taxes	936,397	-	-	-
Unavailable revenue	54,754	521	-	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	991,151	521	-	-
FUND BALANCES				
Nonspendable	1,509,284	55	273	-
Restricted	10,621,002	-	1,938,918	10,190,538
Committed	-	228,452	-	-
Assigned	9,527,975	-	-	-
Unassigned (deficit)	6,824,477	-	-	-
Total fund balances	28,482,738	228,507	1,939,191	10,190,538
Total liabilities, deferred inflows, and fund balances	\$ 31,869,189	851,607	2,030,557	10,452,339

See Notes to Financial Statements.

GRT Revenue Bond Series 2015	Nonmajor Governmental Funds	Total Governmental Funds
10,633,005	23,615,926	69,208,471
-	-	904,097
-	1,790,341	8,637,248
-	1,779,086	1,972,478
-	-	44,545
-	46,583	46,583
-	53,005	457,637
-	-	340,967
-	40,948	1,388,764
-	80,765	242,561
<u>10,633,005</u>	<u>27,406,654</u>	<u>83,243,351</u>
315,695	992,079	2,886,512
-	180,786	1,564,838
-	-	408,256
-	340,967	340,967
-	18,071	18,071
<u>315,695</u>	<u>1,531,903</u>	<u>5,218,644</u>
-	69,721	1,006,118
-	574,028	629,303
-	35,530	35,530
-	679,279	1,670,951
-	121,713	1,631,325
10,317,310	11,024,177	44,091,945
-	7,341,919	7,570,371
-	6,741,276	16,269,251
-	(33,613)	6,790,864
<u>10,317,310</u>	<u>25,195,472</u>	<u>76,353,756</u>
<u>10,633,005</u>	<u>27,406,654</u>	<u>83,243,351</u>



BERG PARK - FARMINGTON
SAN JUAN COUNTY
NEW MEXICO

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2017

	<u>Governmental Activities</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance Governmental Funds	\$ 76,353,756
Refunding of debt	840,320
Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	19,321,896
Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,635,421
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(2,300,754)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	213,726,848
Accrued interest payable	(88,806)
Long-term liabilities, including bonds/loans payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. The net affect of long-term debt is as follows:	
Bonds/loans payable/claims and judgements	(52,610,890)
Net pension liability	(65,349,285)
Net affect of compensated absences	<u>(4,418,473)</u>
Subtotal	<u>(122,378,648)</u>
	<u>(122,378,648)</u>
Net position of governmental activities	\$ <u><u>187,110,033</u></u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2017

	General	Corrections	D.W.I. Facilities	Gross Receipts Tax Comm. / EMS
Revenues				
Taxes	\$ 46,934,163	3,956,649	-	5,935,813
Intergovernmental - Federal	2,272,465	-	-	-
Intergovernmental - State	342,973	-	1,874,677	-
Intergovernmental - Other	239,433	1,216,229	440,000	-
Interest and investment income	112,190	5,380	-	80,684
Fees	10,844,687	597,615	245,416	-
Sale of assets	144,258	-	-	-
Miscellaneous	869,907	23,922	1,421	277
Total revenues	61,760,076	5,799,795	2,561,514	6,016,774
Expenditures				
Current				
General government	12,925,531	-	-	-
Public safety	14,567,111	13,796,035	3,008,232	5,996,211
Public works	5,300,910	-	-	-
Health and welfare	14,106,575	-	-	-
Culture and recreation	3,696,241	-	-	-
Environmental	-	-	-	-
Capital outlay	448,314	32,953	865	1,107,988
Bond issuance costs	-	-	-	-
Debt service-principal	-	-	-	-
Debt service-interest expense	-	-	-	-
Total expenditures	51,044,682	13,828,988	3,009,097	7,104,199
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	10,715,394	(8,029,193)	(447,583)	(1,087,425)
Other Financing Sources (Uses)				
Proceeds of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Transfers, in	6,845,129	7,819,918	260,104	2,697,113
Transfers, out	(21,667,867)	(8,500)	-	(2,744,874)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	(14,822,738)	7,811,418	260,104	(47,761)
Net changes in fund balances	(4,107,344)	(217,775)	(187,479)	(1,135,186)
Fund balances, beginning of year	32,590,082	446,282	2,126,670	11,325,724
Fund balances, end of year	\$ 28,482,738	228,507	1,939,191	10,190,538

See Notes to Financial Statements.

GRT Revenue Bond Series 2015	Nonmajor Governmental Funds	Total Governmental Funds
-	12,866,450	69,693,075
-	3,429,824	5,702,289
-	4,959,570	7,177,220
-	404,688	2,300,350
172,582	186,249	557,085
-	1,673,117	13,360,835
-	6,297	150,555
-	208,126	1,103,653
<u>172,582</u>	<u>23,734,321</u>	<u>100,045,062</u>
-	1,230,388	14,155,919
-	8,408,771	45,776,360
-	-	5,300,910
-	1,283,925	15,390,500
-	1,008,594	4,704,835
-	4,465,405	4,465,405
5,015,767	7,849,456	14,455,343
-	174,804	174,804
-	3,415,000	3,415,000
-	1,998,707	1,998,707
<u>5,015,767</u>	<u>29,835,050</u>	<u>109,837,783</u>
<u>(4,843,185)</u>	<u>(6,100,729)</u>	<u>(9,792,721)</u>
-	12,010,000	12,010,000
-	1,758,400	1,758,400
279,163	10,170,765	28,072,192
-	(3,650,951)	(28,072,192)
-	(13,595,346)	(13,595,346)
<u>279,163</u>	<u>6,692,868</u>	<u>173,054</u>
(4,564,022)	592,139	(9,619,667)
<u>14,881,332</u>	<u>24,603,333</u>	<u>85,973,423</u>
<u>10,317,310</u>	<u>25,195,472</u>	<u>76,353,756</u>

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, 2017

	<u>Primary Governmental Activities</u>
Net changes in fund balances total governmental fund	\$ (9,619,667)
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 (\$10,051,494) exceed depreciation (\$12,920,867) and net loss on assets disposed of (\$327,987) in the current period.	(3,197,360)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which the deferred inflow on property taxes from end of the year (\$1,006,118) exceeds the deferred inflow on property taxes from the beginning of the year (\$965,899).	40,219
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which the deferred inflow on accounts receivable from end of the year (\$629,303) exceeded the deferred inflow on accounts receivable from the beginning of the year (\$327,209).	302,094
The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in revenue bonds and loans payable	4,745,000
Change in bond premium	(1,318,395)
Change in refunding of debt	125,721
Change in compensated absences	194,511
Change in claims and judgements	(48,736)
Change in accrued interest	3,930
Change in net pension liability and pension related accounts	(7,733,446)
	<u>(4,031,415)</u>
Change in net position governmental activities	\$ <u>(16,506,129)</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 45,475,552	46,551,698	46,281,417	(270,281)
Intergovernmental - Federal	2,010,000	2,272,000	2,272,465	465
Intergovernmental - State	394,972	312,695	342,973	30,278
Intergovernmental - Other	746,894	746,894	805,015	58,121
Investment earnings	120,668	120,668	190,964	70,296
Fees	8,934,352	10,733,819	10,621,051	(112,768)
Sale of Assets	36,516	36,516	144,258	107,742
Miscellaneous	768,119	656,834	541,109	(115,725)
Total revenues	58,487,073	61,431,124	61,199,252	(231,872)
Prior year cash balance budget	14,575,198	12,000,834		
Total budgeted revenues	73,062,271	73,431,958		
Expenditures				
General Government				
County Commission	291,794	301,288	300,237	1,051
Administration	823,473	823,473	676,571	146,902
General Government	1,677,300	1,790,767	1,717,328	73,439
Information Technology	1,187,525	1,260,333	1,186,097	74,236
Geographic Information Systems	423,422	423,422	375,425	47,997
Finance	1,205,610	1,205,610	1,116,166	89,444
County Clerk	541,255	541,255	522,297	18,958
Bureau of Elections	441,883	450,879	428,739	22,140
Property Assessments	1,227,710	1,227,710	1,155,614	72,096
Treasurer	679,650	632,128	567,869	64,259
Probate Judge	46,114	46,114	45,718	396
County Attorney	659,683	659,683	463,025	196,658
Human Resources	581,760	581,760	561,874	19,886
Central Purchasing	382,137	382,137	367,205	14,932
Total general government	10,169,316	10,326,559	9,484,165	842,394
Public Safety				
Fire Prevention	1,201,736	1,075,637	1,027,286	48,351
Law Enforcement	12,788,186	12,762,177	11,964,394	797,783
Community Development	442,913	442,913	433,805	9,108
Building Inspection	413,157	413,157	383,612	29,545
Emergency Management	504,338	518,320	515,722	2,598
Safety	150,287	150,287	143,000	7,287
Total public safety	15,500,617	15,362,491	14,467,819	894,672
Health and Welfare	567,432	580,811	529,972	50,839
Culture and Recreation	3,848,659	4,000,934	3,733,610	267,324
Appraisals	657,756	657,756	533,464	124,292
Health Care Assistance Fund	6,679,647	6,863,156	6,032,230	830,926
Road Fund	6,513,782	6,351,465	5,797,531	553,934
Risk Management	3,410,644	3,459,359	3,313,768	145,591
Major Medical Fund	8,915,962	8,934,462	7,398,905	1,535,557
Total expenditures	56,263,815	56,536,993	51,291,464	5,245,529
Excess (deficiency) of revenues over (under) expenditures	16,798,456	16,894,965	9,907,788	5,013,657
Other financing sources (uses)				
Transfers in	6,879,531	7,288,186	6,845,129	(443,057)
Transfers out	(23,677,987)	(23,966,151)	(21,667,867)	2,298,284
Total other financing sources (uses)	(16,798,456)	(16,677,965)	(14,822,738)	1,855,227
Net change in fund balances	\$ -	217,000	(4,914,950)	6,868,884

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (4,914,950)
Change in FMV investments	(179,655)
Change in accounts receivable	740,479
Change in prepaid expenses	229,356
Change in accounts payable	32,121
Change in accrued liabilities	7,655
Change in deferred balances	(22,350)
Change in fund balance (GAAP basis)	(4,107,344)
GAAP Fund balance, beginning	32,590,082
GAAP Fund balance, ending	\$ 28,482,738

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CORRECTIONS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,906,052	3,922,685	3,817,749	(104,936)
Intergovernmental - Other	1,427,658	1,427,658	1,520,367	92,709
Investment income	2,178	2,178	5,380	3,202
Fees	558,700	542,067	642,858	100,791
Miscellaneous	66,099	66,100	29,665	(36,435)
Total revenues	5,960,687	5,960,688	6,016,019	55,331
Prior year cash balance budget	-	-		
Total budgeted revenues	5,960,687	5,960,688		
Expenditures				
Public Safety				
Salaries and benefits	8,587,810	8,645,907	8,642,621	3,286
Operating expenses	5,680,402	5,671,902	5,149,831	522,071
Capital outlay	58,598	58,598	32,953	25,645
Total expenditures	14,326,810	14,376,407	13,825,405	551,002
Excess (deficiency) of revenues over (under) expenditures	(8,366,123)	(8,415,719)	(7,809,386)	606,333
Other Financing Sources (Uses)				
Transfers in	8,366,123	8,424,219	7,819,918	(604,301)
Transfers out	-	(8,500)	(8,500)	-
Net change in fund balance	\$ -	-	2,032	2,032

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 2,032
Change in accounts receivable	(216,224)
Change in prepaid expense	55
Change in accounts payable	23,120
Change in accrued liabilities	(26,758)
Change in fund balance (GAAP basis)	(217,775)
GAAP Fund balance, beginning	446,282
GAAP Fund balance, ending	\$ 228,507

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
D.W.I. FACILITIES- SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 2,203,254	1,895,915	1,938,589	42,674
Charges for service	278,663	242,656	245,805	3,149
Miscellaneous	440,000	440,000	441,032	1,032
Total revenues	<u>2,921,917</u>	<u>2,578,571</u>	<u>2,625,426</u>	<u>46,855</u>
Prior year cash balance budget	256,237	441,840		
Total budgeted revenues	<u>3,178,154</u>	<u>3,020,411</u>		
Expenditures				
Public Safety				
Salaries and benefits	2,699,494	2,716,138	2,496,500	219,638
Operating expenses	778,660	734,377	526,610	207,767
Capital outlay	-	-	774	(774)
Total expenditures	<u>3,478,154</u>	<u>3,450,515</u>	<u>3,023,884</u>	<u>426,631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(300,000)</u>	<u>(430,104)</u>	<u>(398,458)</u>	<u>473,486</u>
Other Financing Sources (Uses)				
Transfers in	300,000	430,104	260,104	(170,000)
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(138,354)</u>	<u>303,486</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (138,354)
Change in accounts receivable	(63,930)
Change in prepaid expenditures	273
Change in accounts payable	14,761
Change in accrued liabilities	(229)
Change in fund balance (GAAP basis)	<u>(187,479)</u>
GAAP Fund balance, beginning	<u>2,126,670</u>
GAAP Fund balance, ending	<u><u>\$1,939,191</u></u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX COMMUNICATIONS / EMS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,055,419	5,855,419	5,834,478	(20,941)
Investment income	59,860	59,860	80,684	20,824
Miscellaneous	-	23,000	277	(22,723)
Total revenues	6,115,279	5,938,279	5,915,439	(22,840)
Prior year cash balance budget	1,877,192	2,929,221		
Total budgeted revenues	7,992,471	8,867,500		
Expenditures				
Public Safety				
Salaries and benefits	709,505	709,505	709,505	-
Operating expenses	6,404,476	6,800,621	5,189,001	1,611,620
Capital outlay	830,729	1,315,463	1,090,037	225,426
Total Expenditures	7,944,710	8,825,589	6,988,543	1,837,046
Excess (deficiency) of revenues over (under) expenditures	47,761	41,911	(1,073,104)	1,814,206
Other Financing Sources (Uses)				
Transfers in	3,085,973	3,620,067	2,697,113	(922,954)
Transfers out	(3,133,734)	(3,661,978)	(2,744,874)	917,104
Total other financing sources (uses)	(47,761)	(41,911)	(47,761)	(5,850)
Net change in fund balance	\$ -	-	(1,120,865)	1,808,356

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,120,865)
Change in accounts receivable	101,335
Change in accounts payable	(115,656)
Change in fund balance (GAAP basis)	<u>(1,135,186)</u>
Fund balance, beginning	<u>11,325,724</u>
Fund balance, ending	<u>\$ 10,190,538</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
June 30, 2017

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 1,035,955
Property taxes receivable	<u>3,145,965</u>
Total Assets	\$ <u><u>4,181,920</u></u>
LIABILITIES	
Due to clerk refunds	\$ 905
Due to other taxing districts	<u>4,181,015</u>
Total Liabilities	\$ <u><u>4,181,920</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Discretely Presented Component Units:

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund financial statements

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

The County reports the following *major governmental funds*:

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

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

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 Axis program. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by County Resolution.

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

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

Fiduciary statements

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

- Conservancy and Irrigation Funds for conservancies, irrigation and water districts revenues.
- Municipalities Funds for the municipalities of Aztec, Bloomfield, and Farmington for property taxes.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Also, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. 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.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments are stated at fair value that is determined using selected bases. Investments with managed funds are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities. Cash deposits are reported at carrying amount, which reasonably estimates fair value. The County categorizes the fair value measurements of its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset into three levels:

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-Term Obligations. Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. In the entity-wide financial statements long-term liabilities were included.

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Balance for Subsequent Years Expenditures. According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), San Juan County is required to reserve 3/12^{ths} of the General Fund's (sub-fund) budgeted expenditures (\$7,567,699) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12th of the Road Fund budgeted expenditures be reserved (\$529,289). The County has incorporated this reserve requirement within its financial policies approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements.

Fund Balances, Governmental Funds. On the *Balance Sheets – Governmental Funds*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2017 were as follows:

	General	Corrections	DWI Facilities	GRT Comm/EMS	GRT Revenue Bond Series 2015	Major Fund Sub-Total
Fund Balance – San Juan County						
<u>Nonspendable</u>						
Prepaid insurance	\$ 1,347,488	55	273	-	-	1,347,816
Inventory	161,796	-	-	-	-	161,796
<u>Restricted</u>						
DWI program funds (grant)	-	-	1,938,918	-	-	1,938,918
Debt service	904,097	-	-	-	-	904,097
1% appraisal fee	1,005,803	-	-	-	-	1,005,803
Healthcare	8,711,102	-	-	-	-	8,711,102
GRT bond series 2015	-	-	-	-	10,317,310	10,317,310
Public safety Communications/EMS	-	-	-	10,190,538	-	10,190,538
<u>Committed</u>						
Corrections	-	228,452	-	-	-	228,452
<u>Assigned</u>						
Subsequent years expenditures	8,096,988	-	-	-	-	8,096,988
Encumbrances (1)	304,517	-	-	-	-	304,517
Risk management/roads	1,126,470	-	-	-	-	1,126,470
<u>Unassigned</u>						
Unassigned balance	6,824,477	-	-	-	-	6,824,477
	\$ 28,482,738	228,507	1,939,191	10,190,538	10,317,310	51,158,284

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance – San Juan County (Continued)	Major Fund Sub-Total	Other Governmental Funds	Total
<u>Nonspendable</u>			
Prepaid insurance	\$ 1,347,816	40,948	1,388,764
Inventory	161,796	80,765	242,561
<u>Restricted</u>			
DWI program funds (grant)	1,938,918	-	1,938,918
Housing (grant)	-	141,551	141,551
Construction - CDBG grant	-	322,468	322,468
Federal and state grant projects	-	364,480	364,480
Debt service	904,097	-	904,097
1% appraisal fee	1,005,803	-	1,005,803
Healthcare	8,711,102	3,351,360	12,062,462
GRT bond series 2015	10,317,310	-	10,317,310
Gross receipts tax reserve	-	1,290,244	1,290,244
Public works	-	112,183	112,183
Public safety			
Juvenile	-	768,957	768,957
Fire protection	-	3,557,668	3,557,668
Law enforcement	-	147,297	147,297
Communications/EMS	10,190,538	-	10,190,538
Emergency medical services	-	27,916	27,916
Environmental services	-	392,315	392,315
Clerks recording	-	352,009	352,009
Other purposes	-	195,729	195,729
<u>Committed</u>			
Corrections	228,452	-	228,452
ERP Project	-	1,915,318	1,915,318
Water Reserve	-	5,426,601	5,426,601
<u>Assigned</u>			
Subsequent years expenditures	8,096,988	-	8,096,988
Encumbrances (1)	304,517	3,667,609	3,972,126
Risk Management/Roads	1,126,470	-	1,126,470
Capital replacement	-	3,073,667	3,073,667
<u>Unassigned</u>			
Unassigned balance (deficit)	6,824,477	(33,613)	6,790,864
	\$ 51,158,284	25,195,472	76,353,756

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

Fund Balances, Component Units. On the *Combining Balance Sheets – Communications Authority* and on the *Balance Sheet – San Juan Water Commission*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2017 were as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

	Communications Authority	Communications Authority Capital	Total
Fund Balance – San Juan County Communications Authority			
<u>Nonspendable</u>			
Prepaid insurance	\$ 72,432		72,432
<u>Committed</u>			
Public safety	370,542	433,931	804,473
	\$ 442,974	433,931	876,905
<hr/>			
San Juan Water Commission			
<hr/>			
Fund Balance – San Juan Water Commission			
<u>Nonspendable</u>			
Prepaid insurance	\$ 17,469		
<u>Restricted: Water Use</u>			
	479,611		
	\$ 497,080		

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

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.

Depository Accounts

Insured	\$1,500,000
Collateral held by pledging bank's trust department not in the County's name	22,865,233
Uninsured and uncollateralized	<u>1,977,966</u>
Total deposits	<u>\$26,343,199</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure,

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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, 2017, \$24,843,199 of the County's bank balance of \$26,343,199 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$1,977,966
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>22,865,233</u>
Total	<u>\$24,843,199</u>

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

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Fair <u>Value</u>
Cash deposits	-	\$ 8,343,199	6,633,608
Certificates of deposit	0.35	18,000,000	18,000,000
Total deposits	<u>0.35</u>	<u>\$ 26,343,199</u>	<u>24,633,608</u>
US Bank	-	\$ 775,459	775,459
LGIP	-	2,014,088	2,014,088
New Mexico Finance Auth.	-	904,097	904,097
Wells Fargo Bank	-	1,394,315	1,394,315
Moreton	-	165,033	165,033
US Treasury	1.97	23,348,292	23,206,996
Marketable CD's	1.50	9,000,000	8,976,800
GNMAs	3.01	3,057,145	3,081,785
FHLB/FHLMC	1.55	5,133,087	5,161,402
FNMA	2.32	2,297,460	2,262,905
Total investments	<u>2.07</u>	<u>\$ 48,088,976</u>	<u>47,942,880</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

Total cash and investments	\$ 72,576,488
Cash on hand	<u>6,570</u>
	<u>\$ 72,583,058</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 70,112,568
Cash in agency funds	1,035,955
Cash in Communications Authority	933,931
Cash in San Juan Water Commission	<u>500,604</u>
	<u>\$ 72,583,058</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.

At June 30, 2017, investments were measured at fair value using:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments by fair value level				
US Bank	\$ 775,459	-	-	775,459
LGIP (1)	-	-	2,014,088	2,014,088
NM Finance Authority	-	-	904,097	904,097
Wells Fargo Bank	1,394,315	-	-	1,394,315
Moreton	165,033	-	-	165,033
US Treasury	23,206,996	-	-	23,206,996
Marketable CD's	8,976,800	-	-	8,976,800
GNMAs	-	3,081,785	-	3,081,785
FHLB/FHLMC	-	5,161,402	-	5,161,402
FNMA	-	2,262,905	-	2,262,905
	<u>\$ 34,518,603</u>	<u>10,506,092</u>	<u>2,918,185</u>	<u>47,942,880</u>

(1) As of June 30, 2017, the New Mexico LGIP AAAM Rated \$2,014,088 [58] day WAM (R); [106] day WAM (F). The WAF (R) indicates the number of days until the floating interest rate Resets, and WAM (F) indicates the number of days to Final maturity. Additional information can be found on the State Treasurer's Office website at www.nmsto.gov.

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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

Concentration Credit Risk. The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The County's Investment Policy specifies that no more than 40% of the portfolio may be invested in any one sector except for U.S. Treasuries and Agencies. It further states that individual holdings of obligors other than those backed by the U.S. Government, its agencies, or its instrumentalities are limited to 5% of the total market value of the portfolio. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) is 10.77%, marketable certificates of deposit is 18.72%, Government National Mortgage Association (GNMA) is 6.43%, and US treasury securities is 48.41%. The additional concentrations are not considered an additional risk based on the fact that the investments purchased have high credit ratings.

San Juan County entered into a contract with Public Trust Advisors to act as investment advisor for San Juan County. This contracted entity will act as the County's agent in the management of all assets from time to time held in the County's US Bank Account. They have the authority to buy, sell, exchange, convert, and otherwise trade in any securities and place orders for the execution of such securities transactions with or through such brokers, dealers or issuers as Public Trust Advisors may select.

NOTE 4. PROPERTY TAXES

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

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

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

Due to Other Agencies	\$ <u>3,145,965</u>
-----------------------	---------------------

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5. ACCOUNTS RECEIVABLE

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

	<u>Gross</u>	<u>Allowance</u>	<u>Net</u>
Taxes			
Gross receipts taxes	\$ 6,969,121	-	6,969,121
Property taxes	1,265,417	-	1,265,417
Other taxes	402,710	-	402,710
Subtotal	<u>8,637,248</u>	-	<u>8,637,248</u>
Intergovernmental			
Grants	623,533	-	623,533
Services	1,348,945	-	1,348,945
Subtotal	<u>1,972,478</u>	-	<u>1,972,478</u>
Loan Receivable	46,583	-	46,583
Interest	44,545	-	44,545
DWI facilities	4,559,169	(4,480,399)	78,770
Other	378,867	-	378,867
Total	<u>\$ 15,638,890</u>	<u>(4,480,399)</u>	<u>11,158,491</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, 2017, the balance of the loan receivable was \$46,583.

As a result of financial software implementation during the fiscal year ended June 30, 2017, it was identified that the Alternative Sentencing Department tracked its receivables through a separate financial software that was not reported to the County in prior periods. As a result, the County subsequently incorporated the receivable into its DWI Facilities fund. In evaluation of, and considering the receivables are court mandated to individuals of lesser means, historical collections average approximately 2%. As a result, the County has allowed for a significant portion of the receivable and considered the net amount to be insignificant to the users of the financial statements; therefore, no restatement of the prior year was considered necessary by the County.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 30, 2016	Additions	Reclasses/ Deletions	Balance June 30, 2017
Capital assets, not depreciated				
Land	\$ 8,146,916	70,165	4,500	8,212,581
Right of Way	39,010,350	-	19,658	38,990,692
Construction in progress	12,004,841	6,348,402	14,263,655	4,089,588
Total, not depreciated	<u>\$ 59,162,107</u>	<u>6,418,567</u>	<u>14,287,813</u>	<u>51,292,861</u>
Capital assets, depreciated				
Buildings	\$ 143,923,998	1,521,957	146,311	145,299,644
Improvements	42,995,143	9,877,758	-	52,872,901
Machinery and equipment	54,099,837	6,521,025	3,362,983	57,257,879
Infrastructure	76,315,104	-	7,826	76,307,278
Total depreciated	<u>317,334,082</u>	<u>17,920,740</u>	<u>3,517,120</u>	<u>331,737,702</u>
Accumulated depreciated for				
Buildings	64,455,720	4,912,414	843,757	68,524,377
Improvements	17,005,589	1,940,958	367,492	18,579,055
Machinery and equipment	36,112,833	3,096,593	1,977,884	37,231,542
Infrastructure	41,997,839	2,970,902	-	44,968,741
Total accumulated depreciation	<u>159,571,981</u>	<u>12,920,867</u>	<u>3,189,133</u>	<u>169,303,715</u>
Total capital assets, depreciated net	<u>\$ 157,762,101</u>	<u>4,999,873</u>	<u>327,987</u>	<u>162,433,987</u>

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

General government	\$ 870,935
Public Safety	5,785,106
Public Works	2,096,814
Health and Welfare	2,948,949
Culture and recreation	<u>1,219,063</u>
Total depreciation expense	<u>\$ 12,920,867</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 6. CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units:

Consolidated Communications Authority

	Balance June 30, 2016	Additions	Reclasses/ Deletions	Balance June 30, 2017
Capital assets, not depreciated				
Construction in progress	\$ 2,048,544	29,186	2,077,730	-
Capital assets, depreciated				
Buildings	\$ 1,360,987	-	-	1,360,987
Improvements	187,003	-	-	187,003
Machinery and equipment	1,597,565	2,077,730	6,747	3,682,042
Total depreciated	3,145,555	2,077,730	6,747	5,230,032
Accumulated depreciate for				
Buildings	\$ 692,090	54,439	12,647	759,176
Improvements	83,093	7,947	4,454	95,494
Machinery and equipment	1,405,025	49,459	21,301	1,475,785
Total accumulated depreciation	2,180,208	111,845	38,402	2,330,455
Total capital assets, depreciated net	\$ 965,347	1,965,885	31,655	2,899,577

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

Public Safety \$ 111,845

	Balance June 30, 2016	Additions	Reclasses/ Deletions	Balance June 30, 2017
Capital assets, depreciated				
Machinery and equipment	\$ 103,070	5,424	-	108,494
Accumulated depreciation for				
Machinery and equipment	\$ 77,910	13,764	3,117	88,557
Total capital assets, depreciated net	\$ 25,160	(8,340)	3,117	19,937

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 6. CAPITAL ASSETS (CONTINUED)

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

Environmental \$ 13,764

NOTE 7. LONG-TERM OBLIGATIONS

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

Revenue bonds and loans outstanding as of June 30, 2017 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>Loans – 1st and 3rd 1/8th % GRT Combined Pledge</u>			
NMFA Loan 2012 (Matures June 1, 2024)	.82 – 2.83%	\$ 5,500,000	Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds
<u>Loans – 1st & 3rd 1/8th GRT & Hold Harmless Combined Pledge</u>			
NMFA Loan 2017 (Matures June 15, 2027)	4.95% Blended	10,925,000	Adult/Juvenile Facilities, Administration Sherriff Building, DA’s Office
<u>GRT Refunding Revenue Bonds – Hold Harmless and 1st and 3rd 1/8th % Combined Pledge</u>			
GRT Refunding Revenue Bond Series 2015A (Matures June 15, 2026)	3.0 – 5.0%	13,645,000	Refund 2005 GRT Revenue Bonds
<u>GRT Refunding Bonds – Hold Harmless and 1st and 3rd 1/8th % Combined Pledge</u>			
GRT Revenue Bond Series 2015B (Matures June 15, 2037)	3.0 – 5.0%	17,490,000	Administration Facilities, Fire Department, Fiber Optic Improvements
Total		<u>\$ 47,560,000</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, 2017 is 1.4375%.

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2017, the County was in compliance with all significant limitations and restrictions.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 3,190,000	2,075,317	5,265,317
2019	3,300,000	1,971,742	5,271,742
2020	3,420,000	1,845,571	5,265,571
2021	3,545,000	1,703,260	5,248,260
2022	3,695,000	1,552,322	5,247,322
2023-2027	15,585,000	5,368,390	20,953,390
2028-2032	6,880,000	2,536,513	9,416,513
2033-2037	<u>7,945,000</u>	<u>950,600</u>	<u>8,895,600</u>
Total	<u>\$47,560,000</u>	<u>18,003,715</u>	<u>65,563,715</u>

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

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

NMFA Loan Series 2017: On March 29, 2017, San Juan County signed a loan agreement with the New Mexico Finance Authority in the amount of \$12,010,000, a premium of \$1,758,400, and a blended interest rate of 4.95%. The net loan proceeds, after paying issuance costs of \$174,804, were used to currently refund the San Juan County Subordinate Gross Receipts Tax Revenue Bonds, Series 2008. For the refunding, \$13,595,345 of loan proceeds were deposited to BOKF, NA under the care of the New Mexico Finance Authority, the Escrow Agent. The funds were held by the Escrow Agent in an irrevocable escrow account maintained on behalf of the County in the Escrow Bank until the redemption date of June 15, 2017, at which point the Series 2008 redeemed principal (\$13,340,000) and interest (\$255,346) became due and were paid from the escrow account. As a result of the refunding transaction, the County reduced its total debt service requirements by \$1,330,000, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,164,050. The County evaluated the impact on the users of the financial statements, referred to GASB Statement No. 65 paragraph 6, and determined that reporting as a deferred item on the statement of net position would not impact the users of the financial statements; therefore, the deferred item was not reported on the statement of net position.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Changes in Long-Term Liabilities: During the year ended June 30, 2017, the following changes occurred in liabilities as follows:

Primary Government:

	Balance June 30, 2016	Additions	Adjustments/ Deletions	Balance June 30, 2017	Due Within One Year
Revenue bonds & Loans payable \$	52,305,000	12,010,000	(16,755,000)	47,560,000	3,190,000
Bond premium	3,208,234	1,758,400	(440,005)	4,526,629	440,005
Compensated absences	4,612,984	2,664,816	(2,859,327)	4,418,473	2,584,017
Claims and judgments	475,525	339,271	(290,535)	524,261	524,261
Total	\$ 60,601,743	16,772,487	(20,344,867)	57,029,363	6,738,283

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

Discretely Presented Component Units:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017	Due Within One Year
Consolidated Comm. Authority					
Compensated absences	\$ 192,905	183,940	(189,604)	187,241	175,462
San Juan Water Commission					
Compensated absences	\$ 31,812	20,138	(14,856)	37,094	25,150

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 8. INTERFUND ACTIVITY

At year end, one capital projects fund was involved in a borrowing arrangement with the General Fund due to the existence of negative cash balance and timing of the payment of its existing receivable.

The interfund assets and liabilities in the governmental fund balance sheet consists of the following:

	<u>Asset (Due From)</u>	<u>Liability (Due To)</u>
General Fund	\$ 340,967	
CDBG Fund		340,967
Total County	\$ <u>340,967</u>	<u>340,967</u>

Interfund transfers for the year ended June 30, 2017 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 7,819,918
Solid Waste Fund	964,682
Road Fund	1,937,951
Golf Course Fund	365,472
Risk Management Fund	3,247,683
Capital Replacement Fund	4,392,408
Juvenile Services Fund	845,694
Capital Replacement Reserve Fund	<u>1,947,699</u>
Total transfers from General Fund	21,521,507
Transfers from Health Care Assistance Fund to	
General Fund	128,655
DWI Fund	<u>17,705</u>
Total transfers from Health Care Assistance Fund	146,360
Transfers from GRT-Communications/EMS Fund to	
Ambulance Fund	2,697,113
Transfers from Hospital GRT to	
Hospital Construction	356,310
Transfers from Fire Excise Fund to	
General Fund	448,551
Transfers from Water Reserve Fund to	
General Fund	68,965

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Gross Receipts Tax Reserve Fund to General Fund	965,563
Transfers from Capital Replacement Fund to DWI Fund	242,399
Transfers from Corrections Fund to Juvenile Services Fund	8,500
Transfers from Capital Replacement Reserve Fund to Intergovernmental Grants Fund	1,000,000
Road Construction Fund	290,000
GRT Revenue Bond 2015 Fund	<u>279,163</u>
Total transfers from Capital Replacement Reserve Fund	1,569,163
Transfers from Ambulance Fund to General Fund	<u>47,761</u>
Total Primary Government Transfers	<u><u>\$28,072,192</u></u>

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

Resource flows between the primary government and the component units for the year ended June 30, 2017 consisted of the following:

Communications Authority expenditures General Fund revenues	\$ 371,688
San Juan Water Commission expenditures General Fund revenues	143,682
GRT-Communications/EMS Fund expenditures Communications Authority revenues	4,337,703

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Water Reserve Fund expenditures	
San Juan Water Commission revenues	1,703,786

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, 2016 through June 30, 2017 was \$891,779.

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>2015</u>	<u>2016</u>	<u>2017</u>
Unpaid claims, beginning	\$ 854,419	619,297	925,495
Incurred claims and changes in estimates	8,019,215	7,752,666	6,195,778
Claims payments	<u>(8,254,337)</u>	<u>(7,446,468)</u>	<u>(6,188,756)</u>
Unpaid claims, ending	<u>\$ 619,297</u>	<u>925,495</u>	<u>932,517</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: San Juan County’s individually significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2017 are listed as follows:

<u>Purpose</u>		<u>Nonmajor Funds</u>
SJRMC contractual services	\$	648,616
District 5 fire station renovation		447,890
Harper Valley Wastewater plant		308,481
HVAC renovations at administrative bldg		358,848
Fire truck mini pumper		241,526
Tyler Tech Software implementation		1,442,553
Chip seal for road 350		219,695
Total significant encumbrances	\$	<u>3,667,609</u>

There were no individually significant encumbrances for the County’s major funds as of June 30, 2017.

San Juan County Communications Authority and San Juan Water Commission’s individually significant encumbrances, those greater than \$200,000 for fiscal year ended June 30, 2017 are as follows:

<u>Purpose</u>		<u>Communications Authority</u>	<u>San Juan Water Commission</u>
Backup site upgrade	\$	209,500	-
Professional services consulting		-	349,912
Total significant encumbrances	\$	<u>209,500</u>	<u>349,912</u>

Contingencies: The San Juan Water Commission entered into an agreement with the United States Department of Interior, the State of Colorado, the State of New Mexico and certain political subdivisions for the cost-sharing and financing of the Animas-La Plata Water project. The project included the construction of reservoirs, pumping and distribution lines and storage facilities to protect and utilize the future municipal and industrial water resources of the cities, county and other public agencies. The San Juan Water Commission executed a joint powers agreement with the County, local municipalities, and ten domestic water users associations agreeing to pay \$12.8 million during construction of the Animas-La Plata Water Project. A non-binding referendum to incur this debt was submitted to and approved by County voters in early 1990. The San Juan Water Commission’s portion of the project costs (\$7,492,948 as of 6/30/17) has been paid for through a property tax mil levy. On April 1, 2013, the Animas-La Plata Water

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

The Second five-year review of the Lee Acres Landfill Superfund Site was completed in September of 2014. The results of the second five-year review indicate that the remedy

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

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

NOTE 11. PENSION PLAN – Public Employees Retirement Association

General Information about the Pension Plan

Plan Description. The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017**

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

members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978).

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

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

Benefits Provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2016.

Contributions. The contribution requirements of defined benefit plan members and San Juan County (“County”) are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY16 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on page 43 of the PERA FY16 annual audit report at <http://saonm.org/> using the Audit Report Search function for agency 366. The PERA coverage options that apply to the County are: Municipal General Division, Municipal Police Division and Municipal Fire Division. Statutorily required contributions to the pension plan from the County for the year ended June 30, 2017 are as follows:

	Statutorily Required Contributions
San Juan County	\$ 3,280,751
Communications Authority	\$ 184,878
Water Commission	\$ 21,705

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

performed as of June 30, 2015. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2016, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2016.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2016. Only employer contributions for the pay period end dates that fell within the period of July 1, 2015 to June 30, 2016 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2016 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Division Municipal General - San Juan County, at June 30, 2017, the County reported a liability of \$41,906,040 for its proportionate share of the net pension liability. At June 30, 2016, the County's proportion was 0.680 percent which increased from its proportion measured as of June 30, 2015 at 0.651 percent.

For the year ended June 30, 2017, the County recognized a PERA Fund Division Municipal General - San Juan County pension expense of \$2,399,419. At June 30, 2017, the County reported PERA Fund Division Municipal General - San Juan County deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,093,799	408,979
Changes of assumptions	2,457,297	6,968
Net difference between projected and actual earnings on pension plan investments	7,710,632	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	1,030,604
County contributions subsequent to the measurement date	<u>(11,199)</u>	<u>-</u>
Total	<u>\$ 12,250,529</u>	<u>1,446,551</u>

\$2,132,999 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2016, net of 2016 actual contributions paid totaling \$2,144,198, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)'s
2018	\$ 1,417
2019	1,417
2020	4,998
2021	2,983
2022	<u>-</u>
Total	<u>\$ 10,815</u>

For PERA Fund Division Municipal General - Communications Authority, at June 30, 2017, the County reported a liability of \$3,521,924 for its proportionate share of the net pension liability. At June 30, 2016, the County's proportion was 0.057 percent, which increased from its proportion measured as of June 30, 2015 at .053 percent.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

For the year ended June 30, 2017, the County recognized PERA Fund Division Municipal General - Communications Authority pension expense of \$201,655. At June 30, 2017, the County reported PERA Fund Division Municipal General - Communications Authority deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 175,970	34,372
Changes of assumptions	206,520	586
Net difference between projected and actual earnings on pension plan investments	648,027	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	86,615
County contributions subsequent to the measurement date	<u>(941)</u>	<u>-</u>
Total	\$ <u>1,029,576</u>	<u>121,573</u>

\$179,264 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2016, net of 2016 actual contributions paid totaling \$180,205, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2018	\$ 123
2019	123
2020	415
2021	248
2022	<u>-</u>
Total	\$ <u>909</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

For PERA Fund Division Municipal General - Water Commission, at June 30, 2017, the County reported a liability of \$324,325 for its proportionate share of the net pension liability. At June 30, 2016, the County’s proportion was 0.005 percent, which decreased from its proportion measured as of June 30, 2015 at 0.009 percent.

For the year ended June 30, 2017, the County recognized PERA Fund Division Municipal General - Water Commission pension expense recovery of \$28,691. At June 30, 2017, the County reported PERA Fund Division Municipal General - Water Commission deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,205	3,165
Changes of assumptions	19,018	54
Net difference between projected and actual earnings on pension plan investments	59,675	-
Changes in proportion and differences between County contributions and proportionate share of contributions	25,759	139,057
County contributions subsequent to the measurement date	<u>5,086</u>	<u>-</u>
Total	<u>\$ 125,743</u>	<u>142,276</u>

\$21,705 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2016, net of 2016 actual contributions paid totaling \$16,619, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Year ended June 30:	\$ (000)'s	
2018	\$	(9)
2019		(11)
2020		(32)
2021		30
2022		-
Total	\$	<u>(22)</u>

For PERA Fund Division Municipal Police, at June 30, 2016, the County reported a liability of \$20,487,318 for its proportionate share of the net pension liability. At June 30, 2016, the County's proportion was 0.333 percent which increased from its proportion measured as of June 30, 2015 at 0.300 percent.

For the year ended June 30, 2017, the County recognized PERA Fund Division Municipal Police pension expense of \$1,898,000. At June 30, 2017, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,504,068	-
Changes of assumptions	1,356,965	369,484
Net difference between projected and actual earnings on pension plan investments	3,240,187	-
Changes in proportion and differences County contributions and proportionate share of contributions	422,604	479,217
County contributions subsequent to the measurement date	<u>(12,504)</u>	<u>-</u>
Total	<u>\$ 6,511,320</u>	<u>848,701</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

\$1,031,279 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2016, net of 2016 actual contributions paid totaling \$1,043,783, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2018	\$ 1,047
2019	1,047
2020	2,591
2021	990
2022	-
Total	\$ <u>5,675</u>

For PERA Fund Division Municipal Fire, at June 30, 2017, the County reported a liability of \$2,955,927 for its proportionate share of the net pension liability. At June 30, 2016, the County’s proportion was 0.048 percent which decreased from its proportion measured as of June 30, 2015 at 0.054 percent.

For the year ended June 30, 2017, the County recognized PERA Fund Division Municipal Fire pension expense of \$260,256. At June 30, 2017, the County reported PERA Fund Division Municipal Fire deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 133,859	-
Changes of assumptions	156,357	-
Net difference between projected and actual earnings on pension plan investments	246,213	-
Changes in proportion and differences between County contributions and proportionate share of contributions	13,358	5,502
County contributions subsequent to the measurement date	<u>10,260</u>	<u>-</u>
Total	\$ <u>560,047</u>	<u>5,502</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

\$122,087 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2016, net of 2016 actual contributions paid totaling \$111,827, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2018	\$ 186
2019	188
2020	261
2021	(91)
2022	<u>-</u>
Total	\$ <u>544</u>

Actuarial Assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2015 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2016 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2016. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2016 actuarial valuation.

Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions:	
• Investment rate of return	7.48% annual rate, net of investment expense
• Projected benefit payment	100 years
• Payroll growth	2.75% for first 10 years, then 3.25% annual rate
• Projected salary increases	2.75% to 14.00% annual rate
• Includes inflation at	2.75% annual rate first 10 years, 2.75% all other years
• Mortality Assumption	RP-2000 Mortality Tables with projection to 2018 using Scale AA.
• Experience Study Dates	July 1, 2008 to June 30, 2013 (demographic) and

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	43.5%	7.39%
Risk Reduction & Mitigation	21.5	1.79
Credit Oriented Fixed Income	15.0	5.77
Real Assets	20.0	7.35
Total	100.0%	

Discount Rate: A select and ultimate rate of return assumption has been adopted funding purposes for the PERA Fund. The rate is 7.25% for the first 10 years (select period) and 7.75% for all other years (ultimate). The equivalent blended rate is 7.48% and will be used as the discount rate used to measure the total pension liability. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB Statement No. 67. Therefore, the 7.48% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate of 7.48 percent. In particular, the tables present the County’s net pension liability in each PERA Fund Division that the County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.48%) or one percentage point higher (8.48%) than the single discount rate.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

PERA Fund Municipal General Division - San Juan County	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
County's proportionate share of net pension liability	\$ 62,478,178	41,906,040	24,842,474
PERA Fund Municipal General Division - Communications Authority	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
County's proportionate share of net pension liability	\$ 5,250,876	3,521,924	2,087,845
PERA Fund Municipal General Division - Water Commission	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
County's proportionate share of net pension liability	\$ 483,540	324,325	192,264
PERA Fund Municipal Police	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
County's proportionate share of net pension liability	\$ 30,141,931	20,487,318	12,590,975
PERA Fund Municipal Fire	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
County's proportionate share of net pension liability	\$ 3,866,338	2,955,927	2,208,120

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017**

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

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued FY16 PERA financial report. The report is available on PERA’s website at www.nmpera.org.

Payables to the Pension Plan. At June 30, 2017, the County had the following payable to the pension plan:

	Employer Contributions
San Juan County-General	\$ 82,195
San Juan County-Police	\$ 39,602
San Juan County-Fire	\$ 4,696
Communications Authority	\$ 7,268
Water Commission	\$ 835

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

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

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

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

healthcare plan. That report and further information may be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle Blvd NE, Suite 104, Albuquerque, New Mexico 87107.

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

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4, or 5; municipal fire member coverage plan 3, 4, or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2016, 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, 2016, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

The County, Communications Authority and San Juan Water Commission’s contributions to the RHCA for the years ended June 30, 2017, 2016 and 2015, 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>
2015	\$ 890,431	54,931	9,416	100%
2016	902,475	54,511	5,221	100
2017	959,053	58,064	6,818	100

NOTE 13. TAX ABATEMENTS

As of June 30, 2017, the County adopted GASB Statement No. 77, *Tax Abatement Disclosures*. While the statement requires only material abatements to be disclosed within the notes to the financial statements, the New Mexico State Auditor requires that all abatements, regardless of materiality, be disclosed within the notes. As a result, the County provided one tax abatement through issuance of an industrial revenue bond. Information related to the abatement follows:

Tax abatement agreement name:	Taxable Industrial Revenue Bond Project
Recipient(s) of tax abatement:	Praxair, Inc.
Parent company(ies) of recipient(s) of tax abatement:	N/A
Tax abatement program (name and brief description):	Industrial Revenue Bonds – Funds improvements for equipment and infrastructure for production plant
Specific tax(es) being abated:	Property tax
Legal authority under which tax abatement agreement was entered into:	Sections 4-59-1 to 4-59-16 NMSA 1978
Criteria that make a recipient eligible to receive a tax abatement:	Building/improving plant in the County
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value):	Reductions in assessed value of property tax
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.:	Determined by calculation of IRB value against applicable mill rate
Are there provisions for recapturing abated taxes? (Yes or No):	Yes

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 13. TAX ABATEMENTS (CONTINUED)

<p>If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture:</p>	<p>The Company would be required to pay back an amount equal to the percentage of the amount of taxes on real property and improvements it would have been required to pay if the IRG wasn't issued.</p>
<p>List each specific commitment made by the recipient of the abatement:</p>	<p>Facility within the County</p>
<p>Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement:</p>	<p>\$6,800</p>
<p>For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment:</p>	<p>None</p>
<p>in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year:</p>	<p>N/A</p>
<p>For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year:</p>	<p>N/A</p>
<p>List each specific commitment made by your agency or any other government, other than the tax abatement:</p>	<p>None</p>
<p>Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency:</p>	<p>Yes</p>
<p>If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission:</p>	<p>N/A</p>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION

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

UNA & RNA - Housing Choice Voucher CFDA 14.871	\$ 129,920
Reduction of capital assets	(35,872)
Accumulated depreciation	35,872
Compensated absences	<u>11,804</u>
Total Fund Balance – Housing Authority Fund	<u>\$ 141,724</u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,336,442
Adjustments	<u>-</u>
Revenues - Housing Authority Fund	<u>\$ 1,336,442</u>

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,285,048
Change in compensated absences	772
Depreciation expense	<u>-</u>
Expenses - Housing Authority Fund	<u>\$ 1,285,820</u>

NOTE 15. RACETRACK LEASE

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate race track facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. The original lease was for a 10-year period and was set to expire on September 30, 2007. On September 6, 2006, the County Commission approved extending the lease an additional 10 years to expire on September 30, 2017. On September 22, 2016, the County Commission approved extending the lease an additional 10 years to expire September 2027. The County receives a minimum of \$2 million in rental fees annually or 15% of the net gaming revenue, whichever is greater, for the period July through September 2017. Commencing October 2017, the County will receive \$750,000 annually thru September 2020, \$1,000,000 annually for the period October 2020 thru September 2024 and \$1,250,000 annually for the period October 2024 thru September 2027. Should 7.5% of Sunray’s net racing and gaming revenue exceed the amounts specified, the County will receive the larger sum. The net gaming revenue is the amount the licensee is allowed to retain from wagering under the New Mexico Horse Racing Act

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 15. RACETRACK LEASE (CONTINUED)

and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2017 the County received a total of \$2,000,000 from SunRay under this agreement.

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The statement's objective is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The statement is effective for fiscal years beginning after June 15, 2016. The County has evaluated the statement and concluded that it will affect the New Mexico Retiree Healthcare Authority for reporting in fiscal year 2017; however, it will not affect the County until adoption of Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans (for governmental entities)*.

In August 2015, GASB issued Statement No. 77, *Tax Abatement Disclosures*. The statement is intended to provide users of governmental financial statements information about certain limitations for a government's ability to raise resources. This includes limitations on revenue raising capacity resulting from government programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments particularly to encourage economic development. For financial reporting purposes, this statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. The County adopted this statement for fiscal year ending June 30, 2017. Information related to tax abatement by the County can be found in Note 13 to the financial statements.

In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units*. The objective of the statement was to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The statement applies to component units that are organized as not-for profit corporations in which the primary government is the sole corporate member. The statement is effective for reporting periods beginning after June 15, 2016. The County has evaluated this statement against its reported component units and has determined that the statement will not affect the County as the San Juan Communications Authority and

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)

San Juan Water Commission are organized under Joint Powers Agreements with different governmental members. As a result, San Juan County is not the sole corporate member.

In March 2016, GASB issued Statement No. 82, *Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and amendments to certain provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the employers to satisfy employee (plan member) contribution requirements. The County has adopted this statement for fiscal year ending June 30, 2017.

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2017.

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends June 30, 2018.
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends December 31, 2017.
- GASB Statement No. 82, *Pension Issues an amendment of GASB Statements No. 67, No. 68, No. 73*. Effective for the County in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.
- GASB Statement No. 83, *Certain Asset Retirement Obligations*. Effective for fiscal years beginning after June 15, 2018.
- GASB Statement No. 84, *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2018.
- GASB Statement No. 85, *Omnibus 2017*. Effective for fiscal years beginning after June 15, 2017.
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*. Effective for fiscal years beginning after June 15, 2017.
- GASB Statement No. 87, *Leases*. Effective for fiscal years beginning after December 15, 2019.

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

STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.987%	1.004%	1.061%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 32,779	42,790	65,349	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 27,807	28,097	28,059	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	117.88%	152.29%	232.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 30th of that year. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY COMMUNICATIONS AUTHORITY
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.053%	0.053%	0.057%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 1,759	2,260	3,522	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 1,831	1,817	1,937	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	96.07%	124.38%	181.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 30th of that year. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY - SAN JUAN WATER COMMISSION
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.008%	0.009%	0.005%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 261	386	324	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 314	174	227	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	83.12%	221.84%	144.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 30th of that year. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 3,181	3,243	3,280	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	3,181	3,243	3,280	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ (12,886)	5		\$ (3,221)	(3,221)	(3,221)	(3,219)	(4)				
2015	11,839	5			2,220	2,220	2,220	5,179	-			
2016	13,859	5				3,651	3,651	2,675	3,882	-		
2017	-	5					-	-	-	-	-	
2018	-	5					-	-	-	-	-	-
2019	-	5					-	-	-	-	-	-
2020	-	5					-	-	-	-	-	-
2021	-	5					-	-	-	-	-	-
2022	-	5					-	-	-	-	-	-
2023	-	5					-	-	-	-	-	-
	\$ 12,812			\$ (3,221)	(1,001)	2,650	2,652	7,850	3,882	-	-	-

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of Benefit Terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY16 audit available at <http://saonm.org/> using the Audit Search function for agency 366.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2016 report is available at <http://saonm.org/> using the Audit Search function for agency 366.

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 2,062	2,149	2,127	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	2,062	2,149	2,127	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ (8,488)	5		\$ (2,122)	(2,122)	(2,122)	(2,122)	-				
2015	7,436	5			1,331	1,331	1,331	3,443	-			
2016	8,954	5				2,208	2,208	1,555	2,983	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	<u>\$ 7,902</u>			<u>\$ (2,122)</u>	<u>(791)</u>	<u>1,417</u>	<u>1,417</u>	<u>4,998</u>	<u>2,983</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 1,015	984	1,031	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	1,015	984	1,031	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
			2014	\$ (4,208)	5		\$ (1,051)	(1,051)	(1,051)	(1,051)	(4)	
2015	4,059	5			808	808	808	1,635	-			
2016	4,530	5				1,290	1,290	960	990	-		
2017	-	5					-	-	-	-		
2018	-	5						-	-	-		
2019	-	5							-	-		
2020	-	5								-		
2021	-	5									-	
2022	-	5										-
2023	-	5										-
	\$ 4,381			\$ (1,051)	(243)	1,047	1,047	2,591	990	-	-	-

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

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 104	110	122	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	104	110	122	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ (190)	5		\$ (48)	(48)	(48)	(46)	-				
2015	344	5			81	81	81	101	-			
2016	375	5				153	153	160	(91)	-		
2017	-	5					-	-	-	-	-	
2018	-	5					-	-	-	-	-	-
2019	-	5					-	-	-	-	-	-
2020	-	5					-	-	-	-	-	-
2021	-	5						-	-	-	-	-
2022	-	5							-	-	-	-
2023	-	5								-	-	-
	\$ 529			\$ (48)	33	186	188	261	(91)	-	-	-

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

STATE OF NEW MEXICO
 SAN JUAN COUNTY COMMUNICATIONS AUTHORITY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 167	175	185	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	167	175	185	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ (689)	5		\$ (172)	(172)	(172)	(172)	(1)				
2015	603	5			109	109	109	276	-			
2016	760	5				186	186	140	248	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	\$ 674			\$ (172)	(63)	123	123	415	248	-	-	-

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

STATE OF NEW MEXICO
 SAN JUAN COUNTY - SAN JUAN WATER COMMISSION
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2017

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 25	30	22	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	25	30	22	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 102	5		\$ 26	26	26	24	-				
2015	(85)	5			(22)	(22)	(22)	(19)	-			
2016	(9)	5				(13)	(13)	(13)	30	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	\$ 8			\$ 26	4	(9)	(11)	(32)	30	-	-	-

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of Benefit Terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY16 audit available at <http://saonm.org/> using the Audit Search function for agency 366.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2016 report is available at <http://saonm.org/> using the Audit Search function for agency 366.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX REVENUE BOND SERIES 2015 - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 34,250	34,250	172,582	138,332
Total revenues	<u>34,250</u>	<u>34,250</u>	<u>172,582</u>	<u>138,332</u>
Prior year cash balance budget	15,659,695	15,659,695		
Total budgeted revenues	<u>15,693,945</u>	<u>15,693,945</u>		
Expenditures				
Capital outlay	15,693,945	15,973,108	5,486,301	10,486,807
Total expenditures	<u>15,693,945</u>	<u>15,973,108</u>	<u>5,486,301</u>	<u>10,486,807</u>
Excess (deficiency) of revenues over (under) expenditures	-	(279,163)	(5,313,719)	10,625,139
Other Financing Sources (Uses)				
Transfers in	-	279,163	279,163	-
Total other financing sources (uses)	<u>-</u>	<u>279,163</u>	<u>279,163</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	<u>-</u>	(5,034,556)	<u>10,625,139</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (5,034,556)
Change in accounts payable	470,534
Change in fund balance (GAAP basis)	<u>(4,564,022)</u>
GAAP Fund balance, beginning	<u>14,881,332</u>
GAAP Fund balance, ending	<u>\$ 10,317,310</u>

**SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2017**

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. As evidenced in the below, the County's fund structure has changed as a result of implementation of a new ERP system. Fund numbers presented in prior financial statements correspond to the new fund numbers below. The County's General Fund includes all of the following sub funds:

- General Sub Fund 100
- Appraisal Fund 101
- Road Fund 102
- Healthcare Assistance Fund 103
- Risk Management Fund 104
- Major Medical 105

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

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

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

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

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

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

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND
June 30, 2017

	General Sub	Appraisal	Road	Healthcare Assistance
ASSETS				
Pooled cash and investments	\$ 12,708,660	1,006,210	634,747	4,660,164
Pooled cash - Restricted	904,097	-	-	-
Receivables				
Taxes	3,610,658	-	276,548	1,095,413
Intergovernmental	108,646	-	-	-
Interest	44,545	-	-	-
Loan receivable	-	-	-	-
Other	70,133	-	23,671	-
Due from other funds	340,967	-	-	-
Prepaid expenditures	133,114	-	780	69
Inventory	77,249	-	84,547	-
Total assets	\$ 17,998,069	1,006,210	1,020,293	5,755,646
LIABILITIES				
Accounts payable	\$ 346,449	407	133,160	649
Accrued payroll	851,830	-	123,444	3,621
Accrued claims	-	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	1,198,279	407	256,604	4,270
DEFERRED INFLOWS				
Property taxes	936,397	-	-	-
Unavailable revenue	52,240	-	2,514	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	988,637	-	2,514	-
FUND BALANCES				
Nonspendable	210,363	-	85,327	69
Restricted	904,097	1,005,803	-	5,751,307
Committed	-	-	-	-
Assigned	7,872,216	-	675,848	-
Unassigned	6,824,477	-	-	-
Total fund balances	15,811,153	1,005,803	761,175	5,751,376
Total liabilities, deferred inflows, and fund balances	\$ 17,998,069	1,006,210	1,020,293	5,755,646

Risk Management	Major Medical	Total
1,002,007	3,660,104	23,671,892
-	-	904,097
-	-	4,982,619
-	-	108,646
-	-	44,545
-	-	-
-	213,335	307,139
-	-	340,967
1,213,525	-	1,347,488
-	-	161,796
<u>2,215,532</u>	<u>3,873,439</u>	<u>31,869,189</u>

16,425	505,388	1,002,478
5,671	-	984,566
-	408,256	408,256
-	-	-
-	-	-
<u>22,096</u>	<u>913,644</u>	<u>2,395,300</u>

-	-	936,397
-	-	54,754
-	-	-
<u>-</u>	<u>-</u>	<u>991,151</u>

1,213,525	-	1,509,284
-	2,959,795	10,621,002
-	-	-
979,911	-	9,527,975
-	-	6,824,477
<u>2,193,436</u>	<u>2,959,795</u>	<u>28,482,738</u>

<u>2,215,532</u>	<u>3,873,439</u>	<u>31,869,189</u>
------------------	------------------	-------------------

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2017

	General Sub	Appraisal	Road	Healthcare Assistance
Revenues				
Taxes	\$ 37,599,943	784,331	2,776,457	5,773,432
Intergovernmental - Federal	2,272,465	-	-	-
Intergovernmental - State	-	-	342,973	-
Intergovernmental - Other	239,433	-	-	-
Interest and investment income	16,720	6,369	4,971	40,618
Fees	3,180,444	-	32,265	-
Sale of assets	130,328	-	13,930	-
Miscellaneous	779,701	-	74,663	8,718
Total revenues	44,219,034	790,700	3,245,259	5,822,768
Expenditures				
Current				
General government	9,205,984	533,260	-	-
Public safety	14,567,111	-	-	-
Public works	-	-	5,300,910	-
Health and welfare	529,508	-	-	6,030,448
Culture and recreation	3,696,241	-	-	-
Capital outlay	-	-	446,717	1,597
Total expenditures	27,998,844	533,260	5,747,627	6,032,045
Excess (deficiency) of revenues over (under) expenditures	16,220,190	257,440	(2,502,368)	(209,277)
Other Financing Sources (Uses)				
Transfers, in	1,659,495	-	1,937,951	-
Transfers, out	(21,521,507)	-	-	(146,360)
Total other financing sources (uses)	(19,862,012)	-	1,937,951	(146,360)
Net changes in fund balances	(3,641,822)	257,440	(564,417)	(355,637)
Fund balances, beginning of year	19,452,975	748,363	1,325,592	6,107,013
Fund balances, end of year	\$ 15,811,153	1,005,803	761,175	5,751,376

Risk Management	Major Medical	Total
-	-	46,934,163
-	-	2,272,465
-	-	342,973
-	-	239,433
11,114	32,398	112,190
-	7,631,978	10,844,687
-	-	144,258
6,802	23	869,907
17,916	7,664,399	61,760,076
3,186,287	-	12,925,531
-	-	14,567,111
-	-	5,300,910
-	7,546,619	14,106,575
-	-	3,696,241
-	-	448,314
3,186,287	7,546,619	51,044,682
(3,168,371)	117,780	10,715,394
3,247,683	-	6,845,129
-	-	(21,667,867)
3,247,683	-	(14,822,738)
79,312	117,780	(4,107,344)
2,114,124	2,842,015	32,590,082
2,193,436	2,959,795	28,482,738

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 36,630,119	36,912,830	37,031,615	118,785
Intergovernmental - Federal	2,010,000	2,272,000	2,272,465	465
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	746,894	746,894	805,015	58,121
Investment income	76,783	76,783	95,494	18,711
Fees	1,781,022	3,280,489	3,114,230	(166,259)
Sale of assets	20,940	20,940	130,328	109,388
Miscellaneous	523,828	363,828	413,034	49,206
Total revenues	41,789,586	43,673,764	43,862,181	188,417
Prior year cash balance budget	10,443,585	8,607,327		
Total budgeted revenues	52,233,171	52,281,091		
Expenditures				
General Government				
County Commission				
Salaries and benefits	210,194	219,688	219,236	452
Operating expenses	81,600	81,600	81,001	599
Total County Commission	291,794	301,288	300,237	1,051
Administration				
Salaries and benefits	699,673	699,673	585,518	114,155
Operating expenses	123,800	123,800	91,053	32,747
Total Administration	823,473	823,473	676,571	146,902
General Government				
Salaries and benefits	208,500	321,967	309,187	12,780
Operating expenses	1,468,800	1,468,800	1,408,141	60,659
Total General Government	1,677,300	1,790,767	1,717,328	73,439
Information Systems				
Salaries and benefits	714,954	755,097	724,501	30,596
Operating expenses	472,571	505,236	461,596	43,640
Total Information Systems	1,187,525	1,260,333	1,186,097	74,236
Geographic Information Systems				
Salaries and benefits	150,422	150,422	146,561	3,861
Operating expenses	273,000	273,000	228,864	44,136
Total Geographic Information Systems	423,422	423,422	375,425	47,997

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Finance				
Salaries and benefits	\$ 1,016,797	1,016,797	1,000,041	16,756
Operating expenses	188,813	188,813	116,125	72,688
Total Finance	1,205,610	1,205,610	1,116,166	89,444
County Clerk				
Salaries and benefits	498,905	498,905	482,885	16,020
Operating expenses	42,350	42,350	39,412	2,938
Total County Clerk	541,255	541,255	522,297	18,958
Bureau of Elections				
Salaries and benefits	246,139	246,139	235,628	10,511
Operating expenses	195,744	204,740	193,111	11,629
Total Bureau of Elections	441,883	450,879	428,739	22,140
Property Assessments				
Salaries and benefits	1,181,366	1,181,366	1,120,682	60,684
Operating expenses	46,344	46,344	34,932	11,412
Total Property Assessments	1,227,710	1,227,710	1,155,614	72,096
Treasurer				
Salaries and benefits	500,650	453,128	448,557	4,571
Operating expenses	179,000	179,000	119,312	59,688
Total Treasurer	679,650	632,128	567,869	64,259
Probate Judge				
Salaries and benefits	45,114	45,114	45,090	24
Operating expenses	1,000	1,000	628	372
Total Probate Judge	46,114	46,114	45,718	396
County Attorney				
Salaries and benefits	531,575	531,575	429,214	102,361
Operating expenses	128,108	128,108	33,811	94,297
Total County Attorney	659,683	659,683	463,025	196,658
Human Resources				
Salaries and benefits	501,556	501,556	490,747	10,809
Operating expenses	80,204	80,204	71,127	9,077
Total Human Resources	581,760	581,760	561,874	19,886

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Central Purchasing				
Salaries and benefits	\$ 351,574	351,574	343,140	8,434
Operating expenses	30,563	30,563	24,065	6,498
Total Central Purchasing	382,137	382,137	367,205	14,932
Total General Government	10,169,316	10,326,559	9,484,165	842,394
Public Safety				
Fire Prevention				
Salaries and benefits	1,201,736	1,355,637	1,158,842	196,795
Operating expenses	-	(280,000)	(131,556)	(148,444)
Total Fire Prevention	1,201,736	1,075,637	1,027,286	48,351
Law Enforcement				
Salaries and benefits	10,638,606	10,495,785	10,158,909	336,876
Operating expenses	2,149,580	2,266,392	1,805,485	460,907
Total Law Enforcement	12,788,186	12,762,177	11,964,394	797,783
Community Development				
Salaries and benefits	412,860	412,860	409,933	2,927
Operating expenses	30,053	30,053	23,872	6,181
Total Community Development	442,913	442,913	433,805	9,108
Building Inspection				
Salaries and benefits	376,520	376,520	371,473	5,047
Operating expenses	36,637	36,637	12,139	24,498
Total Building Inspection	413,157	413,157	383,612	29,545
Emergency Management				
Salaries and benefits	431,170	445,151	458,460	(13,309)
Operating expenses	73,168	73,169	57,262	15,907
Total Emergency Management	504,338	518,320	515,722	2,598
Safety				
Salaries and benefits	121,687	121,687	116,099	5,588
Operating expenses	28,600	28,600	26,901	1,699
Total Safety	150,287	150,287	143,000	7,287
Total Public Safety	15,500,617	15,362,491	14,467,819	894,672

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS CONTINUED)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Health and Welfare				
Social Services				
Operating expenses	\$ 487,156	487,156	455,715	31,441
Youth Employment				
Salaries and benefits	80,276	93,655	74,257	19,398
Total Health and Welfare	567,432	580,811	529,972	50,839
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,258,859	3,258,859	3,073,933	184,926
Operating expenses	589,800	742,075	659,677	82,398
Total Parks and Facilities	3,848,659	4,000,934	3,733,610	267,324
Total Culture and Recreation	3,848,659	4,000,934	3,733,610	267,324
Total expenditures	30,086,024	30,270,795	28,215,566	2,055,229
Excess (deficiency) of revenues over (under) expenditures	22,147,147	22,010,296	15,646,615	2,243,646
Other Financing Sources (Uses)				
Transfers in	1,530,840	1,809,495	1,659,495	(150,000)
Transfers out	(23,677,987)	(23,819,791)	(21,521,507)	2,298,284
Total other financing sources (uses)	(22,147,147)	(22,010,296)	(19,862,012)	2,148,284
Net change in fund balance	\$ -	-	(4,215,397)	4,391,930

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (4,215,397)
Change in FMV investments	(179,655)
Change in accounts receivable	536,508
Change in prepaid expenses	125,114
Change in accounts payable	147,961
Change in accrued liabilities	(33,799)
Change in deferred balances	(22,554)
Change in fund balance (GAAP basis)	(3,641,822)
GAAP Fund balance, beginning	19,452,975
GAAP Fund balance, ending	\$ 15,811,153

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
APPRAISAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 566,455	783,455	784,331	876
Investment income	3,435	3,435	6,369	2,934
Miscellaneous	-	-	-	-
Total revenues	<u>569,890</u>	<u>786,890</u>	<u>790,700</u>	<u>3,810</u>
Prior year cash balance budget	<u>87,866</u>	<u>87,866</u>		
Total budgeted revenues	<u>657,756</u>	<u>874,756</u>		
Expenditures				
Salaries and benefits	449,164	449,164	411,734	37,430
Operating expenses	<u>208,592</u>	<u>208,592</u>	<u>121,730</u>	<u>86,862</u>
Total expenditures	<u>657,756</u>	<u>657,756</u>	<u>533,464</u>	<u>124,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>217,000</u>	<u>257,236</u>	<u>128,102</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 257,236
Change in accounts payable	<u>204</u>
Change in fund balance (GAAP basis)	<u>257,440</u>
GAAP fund balance, beginning	<u>748,363</u>
GAAP fund balance, ending	<u><u>\$1,005,803</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ROAD FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,195,299	2,971,734	2,801,514	(170,220)
Intergovernmental - State	394,972	312,695	342,973	30,278
Investment income	5,283	5,283	4,971	(312)
Sale of assets	15,576	15,576	13,930	(1,646)
Fees	30,265	30,265	27,648	(2,617)
Miscellaneous	187,213	187,213	63,305	(123,908)
Total revenues	3,828,608	3,522,766	3,254,341	(268,425)
Prior year cash balance budget	685,309	698,834		
Total budgeted revenues	4,513,917	4,221,600		
Expenditures				
Salaries and benefits	3,738,767	3,738,767	3,549,397	189,370
Operating expenses	2,525,015	2,362,698	1,708,128	654,570
Capital outlay	250,000	250,000	540,006	(290,006)
Total expenditures	6,513,782	6,351,465	5,797,531	553,934
Excess (deficiency) of revenues over (under) expenditures	(1,999,865)	(2,129,865)	(2,543,190)	(413,325)
Other Financing Sources (Uses)				
Transfers in	1,999,865	2,129,865	1,937,951	(191,914)
Net change in fund balance	\$ -	-	(605,239)	(605,239)

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (605,239)
Change in accounts receivable	(9,082)
Change in prepaid expenses	384
Change in accounts payable	50,099
Change in accrued liabilities	(579)
Change in fund balance (GAAP basis)	(564,417)
GAAP Fund balance, beginning	<u>1,325,592</u>
GAAP Fund balance, ending	<u><u>\$ 761,175</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HEALTH CARE ASSISTANCE FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,083,679	5,883,679	5,663,957	(219,722)
Investment income	3,000	3,000	40,618	37,618
Miscellaneous	-	-	8,719	8,719
Total revenues	<u>5,086,679</u>	<u>5,886,679</u>	<u>5,713,294</u>	<u>(173,385)</u>
Prior year cash balance budget	<u>1,592,968</u>	<u>1,122,837</u>		
Total budgeted revenues	<u>6,679,647</u>	<u>7,009,516</u>		
Expenditures				
Health and welfare				
Salaries and benefits	107,247	120,947	112,122	8,825
Operating expenses	6,572,400	6,742,209	5,918,511	823,698
Capital outlay	-	-	1,597	(1,597)
Total expenditures	<u>6,679,647</u>	<u>6,863,156</u>	<u>6,032,230</u>	<u>830,926</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>146,360</u>	<u>(318,936)</u>	<u>(465,296)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(146,360)</u>	<u>(146,360)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(465,296)</u>	<u>(465,296)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (465,296)
Change in accounts receivable	109,474
Change in prepaid expenses	69
Change in accounts payable	116
Change in accrued liabilities	-
Change in fund balance (GAAP basis)	<u>(355,637)</u>
GAAP Fund balance, beginning	<u>6,107,013</u>
GAAP Fund balance, ending	<u><u>\$5,751,376</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RISK MANAGEMENT - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 4,740	4,740	11,114	6,374
Miscellaneous	57,078	105,793	56,024	(49,769)
Total revenues	61,818	110,533	67,138	(43,395)
Prior year cash balance budget	-	-		
Total budgeted revenues	61,818	110,533		
Expenditures				
Current				
Salaries and benefits	1,634,779	1,634,779	1,401,180	233,599
Operating expenses	1,775,865	1,824,580	1,912,588	(88,008)
Total expenditures	3,410,644	3,459,359	3,313,768	145,591
Excess (deficiency) of revenues over (under) expenditures	(3,348,826)	(3,348,826)	(3,246,630)	102,196
Other Financing Sources (Uses)				
Transfers in	3,348,826	3,348,826	3,247,683	(101,143)
Net change in fund balance	\$ -	-	1,053	1,053

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 1,053
Change in accounts receivable	(49,222)
Change in prepaid expenses	103,789
Change in accounts payable	23,373
Change in accrued liabilities	319
Change in fund balance (GAAP basis)	79,312
GAAP Fund balance, beginning of year	2,114,124
GAAP Fund balance, end of year	\$2,193,436

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR MEDICAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,123,065	7,423,065	7,479,173	56,108
Investment income	27,427	27,427	32,398	4,971
Miscellaneous	-	-	27	27
Total revenues	<u>7,150,492</u>	<u>7,450,492</u>	<u>7,511,598</u>	<u>61,106</u>
Prior year cash balance budget	<u>1,765,470</u>	<u>1,483,970</u>		
Total budgeted revenues	<u>8,915,962</u>	<u>8,934,462</u>		
Expenditures				
Salaries and benefits	162,795	162,795	198,676	(35,881)
Employee health claims and prescriptions	8,475,137	8,475,137	6,872,797	1,602,340
Contractual services	278,030	296,530	327,432	(30,902)
Total expenditures	<u>8,915,962</u>	<u>8,934,462</u>	<u>7,398,905</u>	<u>1,535,557</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>112,693</u>	<u>1,596,663</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 112,693
Change in accounts receivable	152,801
Change in accounts payable	(189,428)
Change in accrued liabilities	41,714
Change in fund balance (GAAP basis)	<u>117,780</u>
GAAP Fund balance, beginning of year	<u>2,842,015</u>
GAAP Fund balance, end of year	<u><u>\$2,959,795</u></u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

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 206 (previously 226)

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

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

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
June 30, 2017

	Gross Receipts Tax		
	Comm. / EMS	Ambulance	Total
ASSETS			
Pooled cash and investments	\$ 8,831,160	502,542	9,333,702
Receivables			
Taxes	1,118,637	-	1,118,637
Total assets	\$ 9,949,797	502,542	10,452,339
LIABILITIES			
Accounts payable	\$ -	261,801	261,801
Total liabilities	-	261,801	261,801
FUND BALANCES			
Nonspendable	-	-	-
Restricted	9,949,797	240,741	10,190,538
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	9,949,797	240,741	10,190,538
Total liabilities and fund balances	\$ 9,949,797	502,542	10,452,339

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2017**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 5,935,813	-	5,935,813
Investment income	77,408	3,276	80,684
Miscellaneous	-	277	277
Total revenues	6,013,221	3,553	6,016,774
Expenditures			
Current			
Public safety	4,337,703	1,658,508	5,996,211
Capital outlay	-	1,107,988	1,107,988
Total expenditures	4,337,703	2,766,496	7,104,199
Excess (deficiency) of revenues over (under) expenditures	1,675,518	(2,762,943)	(1,087,425)
Other Financing Sources (Uses)			
Transfers, in	-	2,697,113	2,697,113
Transfers, out	(2,697,113)	(47,761)	(2,744,874)
Total other financing sources (uses)	(2,697,113)	2,649,352	(47,761)
Net changes in fund balances	(1,021,595)	(113,591)	(1,135,186)
Fund balances, beginning of year	10,971,392	354,332	11,325,724
Fund balances, end of year	\$ 9,949,797	240,741	10,190,538

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX COMMUNICATIONS/EMS - SPECIAL REVENUE FUND -
(GRT COMMUNICATIONS/EMS SUB FUND)
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,055,419	5,855,419	5,834,478	(20,941)
Investment income	57,838	57,838	77,408	19,570
Total revenues	6,113,257	5,913,257	5,911,886	(1,371)
Prior year cash balance budget	1,877,192	2,855,436		
Total budgeted revenues	7,990,449	8,768,693		
Expenditures				
Public safety				
Operating expenses	4,904,476	5,154,476	4,337,703	816,773
Total expenditures	4,904,476	5,154,476	4,337,703	816,773
Excess (deficiency) of revenues over (under) expenditures	3,085,973	3,614,217	1,574,183	815,402
Other Financing Sources (Uses)				
Transfers out	(3,085,973)	(3,614,217)	(2,697,113)	917,104
Net change in fund balance	\$ -	-	(1,122,930)	1,732,506

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,122,930)
Change in accounts receivable	101,335
Change in fund balance (GAAP basis)	(1,021,595)
GAAP Fund balance, beginning	10,971,392
GAAP Fund balance, ending	\$ 9,949,797

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AMBULANCE - SPECIAL REVENUE FUND - (GRT COMMUNICATIONS/EMS SUB FUND)
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 2,022	2,022	3,276	1,254
Miscellaneous	-	23,000	277	(22,723)
Total revenues	<u>2,022</u>	<u>25,022</u>	<u>3,553</u>	<u>(21,469)</u>
Prior year cash balance budget	-	73,785		
Total budgeted revenues	<u>2,022</u>	<u>98,807</u>		
Expenditures				
Public safety				
Salaries and benefits	709,505	709,505	709,505	-
Operating expenses	1,500,000	1,646,145	851,298	794,847
Capital outlay	830,729	1,315,463	1,090,037	225,426
Total expenditures	<u>3,040,234</u>	<u>3,671,113</u>	<u>2,650,840</u>	<u>1,020,273</u>
Excess (deficiency) of revenues over (under) expenditures	(3,038,212)	(3,572,306)	(2,647,287)	998,804
Other Financing Sources (Uses)				
Transfers in	3,085,973	3,620,067	2,697,113	(922,954)
Transfers out	(47,761)	(47,761)	(47,761)	-
Total other financing sources (uses)	<u>3,038,212</u>	<u>3,572,306</u>	<u>2,649,352</u>	<u>(922,954)</u>
Net change in fund balance	\$ <u>-</u>	<u>-</u>	2,065	<u>75,850</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 2,065
Change in accounts payable	(115,656)
Change in fund balance (GAAP basis)	<u>(113,591)</u>
GAAP Fund balance, beginning	<u>354,332</u>
GAAP Fund balance, ending	<u>\$ 240,741</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

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, 2017**

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).

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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.

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

CAPITAL PROJECTS FUNDS (CONTINUED)

ERP Project. County management established this fund to account for implementation costs associated with the County's new Enterprise Resource Planning system. The financial statement portion of the conversion is set to go live January 16, 2017. The human resource and payroll portion of the conversion is set to go live the pay period beginning March 25, 2018.

DEBT SERVICE FUNDS

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

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

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2017**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
ASSETS				
Pooled cash and investments	\$ 234,654	36,666	59,409	-
Receivables				
Taxes	242,457	-	-	53,101
Intergovernmental	119,210	-	259,824	-
Interest	-	-	-	-
Loan receivable	-	-	-	-
Other	6,786	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 603,107	36,666	319,233	53,101
LIABILITIES				
Accounts payable	\$ 161,122	8,750	-	-
Accrued payroll	49,670	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	210,792	8,750	-	-
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue	-	-	129,912	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	-	-	129,912	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	392,315	27,916	189,321	53,101
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	392,315	27,916	189,321	53,101
Total liabilities, deferred inflows, and fund balances	\$ 603,107	36,666	319,233	53,101

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Fire Excise Tax	County Clerk's Recording Fees
11,862	136,493	17,473	6,408	471,818	2,127,632	352,009
-	-	-	-	-	484,946	-
-	2,700	-	-	623,533	20,160	-
-	-	-	-	-	-	-
-	-	-	-	46,583	-	-
-	-	9,734	-	-	902	-
-	-	-	-	-	5,542	-
-	-	80,765	-	-	-	-
<u>11,862</u>	<u>139,193</u>	<u>107,972</u>	<u>6,408</u>	<u>1,141,934</u>	<u>2,639,182</u>	<u>352,009</u>
-	-	18,046	-	355,198	17,538	-
-	2,058	24,703	-	-	-	-
-	-	-	-	-	-	-
-	-	18,071	-	-	-	-
-	<u>2,058</u>	<u>60,820</u>	-	<u>355,198</u>	<u>17,538</u>	-
-	-	-	-	-	-	-
-	1,700	-	-	422,256	20,160	-
-	-	-	-	-	-	-
-	<u>1,700</u>	-	-	<u>422,256</u>	<u>20,160</u>	-
-	-	80,765	-	-	5,542	-
11,862	135,435	-	6,408	364,480	2,595,942	352,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(33,613)	-	-	-	-
<u>11,862</u>	<u>135,435</u>	<u>47,152</u>	<u>6,408</u>	<u>364,480</u>	<u>2,601,484</u>	<u>352,009</u>
<u>11,862</u>	<u>139,193</u>	<u>107,972</u>	<u>6,408</u>	<u>1,141,934</u>	<u>2,639,182</u>	<u>352,009</u>

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 June 30, 2017**

	Fire Districts	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve
ASSETS				
Pooled cash and investments	\$ 1,095,386	147,489	5,408,336	1,105,874
Receivables				
Taxes	-	-	87,986	184,370
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Loan receivable	-	-	-	-
Other	-	35,530	-	-
Prepaid expenditures	35,178	173	-	-
Inventory	-	-	-	-
Total assets	\$ 1,130,564	183,192	5,496,322	1,290,244
LIABILITIES				
Accounts payable	\$ 133,660	102	-	-
Accrued payroll	-	5,836	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	133,660	5,938	-	-
DEFERRED INFLOWS				
Property taxes	-	-	69,721	-
Unavailable revenue	-	-	-	-
Unavailable revenue - HUD	-	35,530	-	-
Total deferred inflows	-	35,530	69,721	-
FUND BALANCES				
Nonspendable	35,178	173	-	-
Restricted	961,726	141,551	-	1,290,244
Committed	-	-	5,426,601	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	996,904	141,724	5,426,601	1,290,244
Total liabilities, deferred inflows, and fund balances	\$ 1,130,564	183,192	5,496,322	1,290,244

Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction	ERP Project
87,261	-	3,298,259	1,740,437	5,001,002	360,440	1,917,018
737,481	-	-	-	-	-	-
90,224	663,435	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53	-	-	-	-	-	-
55	-	-	-	-	-	-
-	-	-	-	-	-	-
915,074	663,435	3,298,259	1,740,437	5,001,002	360,440	1,917,018
47,543	-	-	163	-	248,257	1,700
98,519	-	-	-	-	-	-
-	340,967	-	-	-	-	-
-	-	-	-	-	-	-
146,062	340,967	-	163	-	248,257	1,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
55	-	-	-	-	-	-
768,957	322,468	3,298,259	-	-	112,183	-
-	-	-	-	-	-	1,915,318
-	-	-	1,740,274	5,001,002	-	-
-	-	-	-	-	-	-
769,012	322,468	3,298,259	1,740,274	5,001,002	112,183	1,915,318
915,074	663,435	3,298,259	1,740,437	5,001,002	360,440	1,917,018

BISTI BADLANDS

SAN JUAN



COUNTY
NEW MEXICO

SINCE 1887

SAN JUAN COUNTY
NEW MEXICO

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2017

	Debt Service	Total Nonmajor Funds
ASSETS		
Pooled cash and investments	\$ -	23,615,926
Receivables		
Taxes	-	1,790,341
Intergovernmental	-	1,779,086
Interest	-	-
Loan receivable	-	46,583
Other	-	53,005
Prepaid expenditures	-	40,948
Inventory	-	80,765
Total assets	\$ -	27,406,654
LIABILITIES		
Accounts payable	\$ -	992,079
Accrued payroll	-	180,786
Due to other funds	-	340,967
Other current liabilities	-	18,071
Total liabilities	-	1,531,903
DEFERRED INFLOWS		
Property taxes	-	69,721
Unavailable revenue	-	574,028
Unavailable revenue - HUD	-	35,530
Total deferred inflows	-	679,279
FUND BALANCES		
Nonspendable	-	121,713
Restricted	-	11,024,177
Committed	-	7,341,919
Assigned	-	6,741,276
Unassigned (deficit)	-	(33,613)
Total fund balances	-	25,195,472
Total liabilities, deferred inflows, and fund balances	\$ -	27,406,654

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2017

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
Revenues				
Taxes	\$ 1,292,412	-	-	344,995
Intergovernmental - Federal	-	-	-	-
Intergovernmental - State	-	114,047	145,504	-
Intergovernmental - Other	356,448	-	-	-
Investment income	1,830	-	900	-
Fees	512,480	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	69,957	-	-	-
Total revenues	2,233,127	114,047	146,404	344,995
Expenditures				
Current				
General government	-	-	-	-
Public Safety	-	81,513	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	2,623,123	-	138,496	-
Capital outlay	40,222	11,865	-	-
Bond issuance costs	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
Total expenditures	2,663,345	93,378	138,496	-
Excess (Deficiency) of revenues over (under) expenditures	(430,218)	20,669	7,908	344,995
Other Financing Sources (Uses)				
Proceeds of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Transfers, in	964,682	-	-	-
Transfers, out	-	-	-	(356,310)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	964,682	-	-	(356,310)
Net changes in fund balances	534,464	20,669	7,908	(11,315)
Fund balances (deficit), beginning of year	(142,149)	7,247	181,413	64,416
Fund balances, end of year	\$ 392,315	27,916	189,321	53,101

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Fire Excise Tax	County Clerks Recording Fees
-	-	-	-	-	2,101,226	-
-	-	-	-	1,112,678	-	-
91,215	-	-	-	1,168,123	-	-
-	-	-	-	-	48,240	-
-	1,238	380	-	-	18,019	2,951
-	226,133	591,376	-	-	216,495	95,214
-	3,132	-	-	-	3,165	-
-	1,159	67,988	-	18,219	40,137	-
91,215	231,662	659,744	-	2,299,020	2,427,282	98,165
-	-	-	-	1,138,585	-	91,803
33,369	189,893	-	-	-	2,055,860	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,003,089	5,505	-	-	-
-	-	-	-	-	-	-
59,482	14,707	-	-	1,426,782	154,332	11,787
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
92,851	204,600	1,003,089	5,505	2,565,367	2,210,192	103,590
(1,636)	27,062	(343,345)	(5,505)	(266,347)	217,090	(5,425)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	365,472	-	1,000,000	-	-
-	-	-	-	-	(448,551)	-
-	-	-	-	-	-	-
-	-	365,472	-	1,000,000	(448,551)	-
(1,636)	27,062	22,127	(5,505)	733,653	(231,461)	(5,425)
13,498	108,373	25,025	11,913	(369,173)	2,832,945	357,434
11,862	135,435	47,152	6,408	364,480	2,601,484	352,009

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2017

	Fire Districts	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve
Revenues				
Taxes	\$ -	-	1,802,135	976,788
Intergovernmental - Federal	-	1,330,729	-	-
Intergovernmental - State	2,739,121	-	-	-
Intergovernmental - Other	-	-	-	-
Investment income	-	28	40,538	-
Fees	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	-	5,685	-	-
Total revenues	2,739,121	1,336,442	1,842,673	976,788
Expenditures				
Current				
General government	-	-	-	-
Public Safety	2,709,199	-	-	-
Public works	-	-	-	-
Health and welfare	-	1,283,925	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	1,703,786	-
Capital outlay	1,207,288	1,895	-	-
Bond issuance costs	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
Total expenditures	3,916,487	1,285,820	1,703,786	-
Excess (Deficiency) of revenues over (under) expenditures	(1,177,366)	50,622	138,887	976,788
Other Financing Sources (Uses)				
Proceeds of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Transfers, in	-	-	-	-
Transfers, out	-	-	(68,965)	(965,563)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	-	(68,965)	(965,563)
Net changes in fund balances	(1,177,366)	50,622	69,922	11,225
Fund balances (deficit), beginning of year	2,174,270	91,102	5,356,679	1,279,019
Fund balances, end of year	\$ 996,904	141,724	5,426,601	1,290,244

Juvenile Services	CDBG Project	Hospital Construction Project	Capital Replacement	Capital Replacement Reserve	Road Construction	ERP Project
1,988,592	-	-	-	-	-	-
-	954,680	-	-	-	31,737	-
701,560	-	-	-	-	-	-
-	-	-	-	-	-	-
1,867	-	26,496	-	39,962	1,950	19,656
31,419	-	-	-	-	-	-
-	-	-	-	-	-	-
4,981	-	-	-	-	-	-
2,728,419	954,680	26,496	-	39,962	33,687	19,656
-	-	-	-	-	-	-
3,338,937	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
80,117	634,800	448,553	2,409,735	-	313,749	1,034,142
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,419,054	634,800	448,553	2,409,735	-	313,749	1,034,142
(690,635)	319,880	(422,057)	(2,409,735)	39,962	(280,062)	(1,014,486)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
854,194	-	356,310	4,392,408	1,947,699	290,000	-
-	-	-	(242,399)	(1,569,163)	-	-
-	-	-	-	-	-	-
854,194	-	356,310	4,150,009	378,536	290,000	-
163,559	319,880	(65,747)	1,740,274	418,498	9,938	(1,014,486)
605,453	2,588	3,364,006	-	4,582,504	102,245	2,929,804
769,012	322,468	3,298,259	1,740,274	5,001,002	112,183	1,915,318

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2017

	Debt Service	Total Nonmajor Funds
Revenues		
Taxes	\$ 4,360,302	12,866,450
Intergovernmental - Federal	-	3,429,824
Intergovernmental - State	-	4,959,570
Intergovernmental - Other	-	404,688
Investment income	30,434	186,249
Fees	-	1,673,117
Sale of assets	-	6,297
Miscellaneous	-	208,126
Total revenues	4,390,736	23,734,321
Expenditures		
Current		
General government	-	1,230,388
Public Safety	-	8,408,771
Public works	-	-
Health and welfare	-	1,283,925
Culture and recreation	-	1,008,594
Environmental	-	4,465,405
Capital outlay	-	7,849,456
Bond issuance costs	174,804	174,804
Debt Service-principal	3,415,000	3,415,000
Debt Service-interest expense	1,998,707	1,998,707
Total expenditures	5,588,511	29,835,050
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,197,775)</u>	<u>(6,100,729)</u>
Other Financing Sources (Uses)		
Proceeds of refunding bonds	12,010,000	12,010,000
Bond premium	1,758,400	1,758,400
Transfers, in	-	10,170,765
Transfers, out	-	(3,650,951)
Payment - refunded bond escrow	(13,595,346)	(13,595,346)
Total other financing sources (uses)	173,054	6,692,868
Net changes in fund balances	(1,024,721)	592,139
Fund balances (deficit), beginning of year	<u>1,024,721</u>	<u>24,603,333</u>
Fund balances, end of year	\$ -	25,195,472

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SOLID WASTE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,260,913	1,260,913	1,286,110	25,197
Intergovernmental - other	288,000	288,000	237,238	(50,762)
Investment income	907	907	1,830	923
Charges for service	473,364	473,364	512,408	39,044
Miscellaneous	5,000	5,000	69,956	64,956
Total revenues	<u>2,028,184</u>	<u>2,028,184</u>	<u>2,107,542</u>	<u>79,358</u>
Prior year cash balance budget	700	700		
Total budgeted revenues	<u>2,028,884</u>	<u>2,028,884</u>		
Expenditures				
Environmental				
Salaries and benefits	1,463,065	1,463,065	1,428,724	34,341
Operating expenses	1,410,053	1,410,053	1,235,167	174,886
Capital outlay	52,000	183,757	174,379	9,378
Total expenditures	<u>2,925,118</u>	<u>3,056,875</u>	<u>2,838,270</u>	<u>218,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(896,234)</u>	<u>(1,027,991)</u>	<u>(730,728)</u>	<u>297,963</u>
Other Financing Sources (Uses)				
Transfers in	896,234	1,027,991	964,682	(63,309)
Net change in fund balance	\$ <u>-</u>	<u>-</u>	<u>233,954</u>	<u>234,654</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 233,954
Change in accounts receivable	125,585
Change in accounts payable	178,262
Change in accrued liabilities	(3,337)
Change in fund balance (GAAP basis)	<u>534,464</u>
GAAP Fund balance (deficit), beginning	<u>(142,149)</u>
GAAP Fund balance, ending	<u>\$ 392,315</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 113,868	114,047	114,047	-
Total revenues	<u>113,868</u>	<u>114,047</u>	<u>114,047</u>	-
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>113,868</u>	<u>114,047</u>		
Expenditures				
Public Safety				
Operating expenses	83,020	89,020	90,689	(1,669)
Capital outlay	4,000	18,000	3,115	14,885
Total expenditures	<u>87,020</u>	<u>107,020</u>	<u>93,804</u>	<u>13,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 26,848</u>	<u>7,027</u>	20,243	<u>13,216</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 20,243
Change in accounts payable	<u>426</u>
Change in fund balance (GAAP basis)	20,669
GAAP Fund balance, beginning	<u>7,247</u>
GAAP Fund balance, ending	<u>\$ 27,916</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FARM AND RANGE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 13,516	153,525	154,902	1,377
Investment income	661	661	899	238
Total revenues	<u>14,177</u>	<u>154,186</u>	<u>155,801</u>	<u>1,615</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>14,177</u>	<u>154,186</u>		
Expenditures				
Environmental				
Operating expenses	-	153,525	138,496	15,029
Total expenditures	<u>-</u>	<u>153,525</u>	<u>138,496</u>	<u>15,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 14,177</u>	<u>661</u>	17,305	<u>16,644</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 17,305
Change in accounts receivable	120,515
Change in deferred balances	<u>(129,912)</u>
Change in fund balance (GAAP basis)	7,908
GAAP Fund balance, beginning	<u>181,413</u>
GAAP Fund balance, ending	<u>\$ 189,321</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 310,361	372,047	356,310	(15,737)
Total revenues	<u>310,361</u>	<u>372,047</u>	<u>356,310</u>	<u>(15,737)</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>310,361</u>	<u>372,047</u>		
Expenditures				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	310,361	372,047	356,310	(15,737)
Other Financing Sources (Uses)				
Transfers out	<u>(310,361)</u>	<u>(372,047)</u>	<u>(356,310)</u>	<u>15,737</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ -
Changes in accounts receivables	<u>(11,315)</u>
Change in fund balance (GAAP basis)	<u>(11,315)</u>
GAAP Fund balance, beginning	<u>64,416</u>
GAAP Fund balance, ending	<u>\$ 53,101</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 91,200	91,200	91,215	15
Miscellaneous	-	-	-	-
Total revenues	<u>91,200</u>	<u>91,200</u>	<u>91,215</u>	<u>15</u>
Prior year cash balance budget	13,498	13,498		
Total budgeted revenues	<u>104,698</u>	<u>104,698</u>		
Expenditures				
Public safety				
Operating expenses	33,498	33,498	33,369	129
Capital outlay	71,200	71,200	59,482	11,718
Total expenditures	<u>104,698</u>	<u>104,698</u>	<u>92,851</u>	<u>11,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(1,636)</u>	<u>11,862</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,636)
Change in accounts payable	<u>-</u>
Change in fund balance (GAAP basis)	<u>(1,636)</u>
GAAP Fund balance, beginning	<u>13,498</u>
GAAP Fund balance, ending	<u><u>\$ 11,862</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CRIMINAL JUSTICE TRAINING AUTHORITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Other	\$ 154,000	154,000	-	(154,000)
Investment income	923	923	1,238	315
Charges for service	61,000	61,000	225,108	164,108
Miscellaneous	988	988	4,266	3,278
Total revenues	<u>216,911</u>	<u>216,911</u>	<u>230,612</u>	<u>13,701</u>
Prior year cash balance budget	8,854	20,904		
Total budgeted revenues	<u>225,765</u>	<u>237,815</u>		
Expenditures				
Public safety				
Salaries and benefits	133,965	134,215	112,364	21,851
Operating expenses	81,800	88,600	79,210	9,390
Capital outlay	10,000	15,000	14,707	293
Total expenditures	<u>225,765</u>	<u>237,815</u>	<u>206,281</u>	<u>31,534</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	24,331	<u>45,235</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 24,331
Change in accounts receivable	1,050
Change in accounts payable	1,887
Change in accrued liabilities	(206)
Change in fund balance (GAAP basis)	<u>27,062</u>
GAAP Fund balance, beginning	<u>108,373</u>
GAAP Fund balance, ending	<u>\$ 135,435</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for service	\$ 614,900	614,900	591,376	(23,524)
Investment income	292	292	380	88
Miscellaneous	59,435	59,435	65,434	5,999
Total revenues	<u>674,627</u>	<u>674,627</u>	<u>657,190</u>	<u>(17,437)</u>
Prior year cash balance budget	-	10,697		
Total budgeted revenues	<u>674,627</u>	<u>685,324</u>		
Expenditures				
Cultural and Recreation				
Salaries and benefits	685,487	706,231	643,619	62,612
Operating expenses	413,142	413,142	365,304	47,838
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>1,108,629</u>	<u>1,129,373</u>	<u>1,008,923</u>	<u>120,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(434,002)</u>	<u>(444,049)</u>	<u>(351,733)</u>	<u>103,013</u>
Other Financing Sources (Uses)				
Transfers in	434,002	444,049	365,472	(78,577)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>13,739</u>	<u>24,436</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 13,739
Change in accounts receivable	2,554
Change in accounts payable	6,449
Change in accrued liabilities	(54)
Change in other liabilities	(561)
Change in fund balance (GAAP basis)	<u>22,127</u>
GAAP Fund balance, beginning	<u>25,025</u>
GAAP Fund balance, ending	<u>\$ 47,152</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RECREATION FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash balance budget	6,000	6,000		
Total budgeted revenues	<u>6,000</u>	<u>6,000</u>		
Expenditures				
Cultural and Recreation				
Operating expenses	6,000	6,000	5,505	495
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,505</u>	<u>495</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(5,505)</u>	<u>495</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (5,505)
Change in fund balance (GAAP basis)	<u>(5,505)</u>
GAAP Fund balance, beginning	<u>11,913</u>
GAAP Fund balance, ending	<u>\$ 6,408</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Federal	\$ 1,046,277	2,681,324	1,592,104	(1,089,220)
Intergovernmental - State	278,741	1,115,349	149,370	(965,979)
Miscellaneous	63,701	89,744	53,057	(36,687)
Total revenues	<u>1,388,719</u>	<u>3,886,417</u>	<u>1,794,531</u>	<u>(2,091,886)</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>1,388,719</u>	<u>3,886,417</u>		
Expenditures				
Health and welfare				
Operating expenses	221,492	1,669,926	1,095,701	574,225
Capital outlay	963,366	2,218,113	1,227,012	991,101
Total expenditures	<u>1,184,858</u>	<u>3,888,039</u>	<u>2,322,713</u>	<u>1,565,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>203,861</u>	<u>(1,622)</u>	<u>(528,182)</u>	<u>(526,560)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,000,000	1,000,000	-
Net change in fund balances	<u>\$ 203,861</u>	<u>998,378</u>	<u>471,818</u>	<u>(526,560)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 471,818
Change in accounts receivable	504,489
Change in accounts payable	(77,835)
Change in deferred balances	(164,819)
Change in fund balance (GAAP basis)	<u>733,653</u>
GAAP Fund balance (deficit), beginning	<u>(369,173)</u>
GAAP Fund balance, ending	<u>\$ 364,480</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FIRE EXCISE TAX - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,110,738	2,110,738	2,088,591	(22,147)
Investment income	7,350	7,350	18,019	10,669
Charges for service	215,484	215,484	351,478	135,994
Sale of assets	-	-	3,165	3,165
Miscellaneous	25,619	49,619	100,212	50,593
Total revenues	<u>2,359,191</u>	<u>2,383,191</u>	<u>2,561,465</u>	<u>178,274</u>
Prior year cash balance budget	1,370,470	1,342,312		
Total budgeted revenues	<u>3,729,661</u>	<u>3,725,503</u>		
Expenditures				
Public Safety				
Operating expenses	3,013,110	3,042,252	2,157,751	884,501
Capital outlay	268,000	223,000	152,246	70,754
Total expenditures	<u>3,281,110</u>	<u>3,265,252</u>	<u>2,309,997</u>	<u>955,255</u>
Excess (deficiency) of revenues over (under) expenditures	<u>448,551</u>	<u>460,251</u>	<u>251,468</u>	<u>1,133,529</u>
Other Financing Sources (Uses)				
Transfers out	(448,551)	(460,251)	(448,551)	11,700
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(197,083)</u>	<u>1,145,229</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (197,083)
Change in accounts receivable	(114,023)
Change in prepaid expenses	1,739
Change in accounts payable	98,066
Change in deferred balances	(20,160)
Change in fund balance (GAAP basis)	<u>(231,461)</u>
GAAP Fund balance, beginning	<u>2,832,945</u>
GAAP Fund balance, ending	<u><u>\$2,601,484</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY CLERK'S RECORDING FEES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 99,609	99,609	95,214	(4,395)
Investment income	1,611	1,611	2,951	1,340
Total revenues	<u>101,220</u>	<u>101,220</u>	<u>98,165</u>	<u>(3,055)</u>
Prior year cash balance budget	22,129	22,129		
Total budgeted revenues	<u>123,349</u>	<u>123,349</u>		
Expenditures				
General Government				
Operating expenses	105,900	105,900	91,803	14,097
Capital outlay	17,449	17,449	11,787	5,662
Total expenditures	<u>123,349</u>	<u>123,349</u>	<u>103,590</u>	<u>19,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(5,425)</u>	<u>16,704</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	<u>\$ (5,425)</u>
Change in fund balance (GAAP basis)	<u>(5,425)</u>
GAAP Fund balance, beginning	<u>357,434</u>
GAAP Fund balance, ending	<u><u>\$ 352,009</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FIRE DISTRICTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 1,687,316	2,813,103	2,739,121	(73,982.00)
Miscellaneous	1,092	1,092	-	(1,092)
Total revenues	<u>1,688,408</u>	<u>2,814,195</u>	<u>2,739,121</u>	<u>(75,074)</u>
Prior year cash balance budget	<u>1,675,923</u>	<u>2,294,652</u>		
Total budgeted revenues	<u>3,364,331</u>	<u>5,108,847</u>		
Expenditures				
Public Safety				
Operating expenses	1,971,484	3,443,653	2,758,778	684,875
Capital outlay	<u>1,392,847</u>	<u>1,665,194</u>	<u>1,184,654</u>	<u>480,540</u>
Total expenditures	<u>3,364,331</u>	<u>5,108,847</u>	<u>3,943,432</u>	<u>1,165,415</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	<u>(1,204,311)</u>	<u>1,090,341</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,204,311)
Change in prepaid expenses	361
Change in accounts payable	<u>26,584</u>
Change in fund balance (GAAP basis)	<u>(1,177,366)</u>
GAAP Fund balance, beginning	<u>2,174,270</u>
GAAP Fund balance, ending	<u><u>\$ 996,904</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOUSING AUTHORITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,171,153	1,392,871	1,330,729	(62,142)
Investment Income	-	-	27	27.00
Miscellaneous	-	-	5,686	5,686
Total revenues	<u>1,171,153</u>	<u>1,392,871</u>	<u>1,336,442</u>	<u>(56,429)</u>
Prior year cash balance budget	10,186	81,639		
Total budgeted revenues	<u>1,181,339</u>	<u>1,474,510</u>		
Expenditures				
Health and welfare				
Salaries and benefits	203,094	203,094	151,613	51,481
Operating expenses	976,350	1,269,521	1,132,437	137,084
Capital outlay	1,895	1,895	1,895	-
Total expenditures	<u>1,181,339</u>	<u>1,474,510</u>	<u>1,285,945</u>	<u>188,565</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	50,497	<u>132,136</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 50,497
Change in prepaid expenses	173
Change in accounts payable	(47)
Change in accrued liabilities	<u>(1)</u>
Change in fund balance (GAAP basis)	50,622
GAAP Fund balance, beginning	<u>91,102</u>
GAAP Fund balance, ending	<u>\$ 141,724</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WATER RESERVE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,582,360	1,582,360	1,554,207	(28,153)
Taxes - State Shared	251,781	251,781	241,689	(10,092)
Investment Income	22,989	22,989	40,538	17,549
Total revenues	<u>1,857,130</u>	<u>1,857,130</u>	<u>1,836,434</u>	<u>(20,696)</u>
Prior year cash balance budget	<u>1,671,879</u>	<u>1,671,879</u>		
Total budgeted revenues	<u>3,529,009</u>	<u>3,529,009</u>		
Expenditures				
Current				
Environmental				
Operating expenses	3,460,044	3,460,044	1,703,786	1,756,258
Total expenditures	<u>3,460,044</u>	<u>3,460,044</u>	<u>1,703,786</u>	<u>1,756,258</u>
Excess (deficiency) of revenues over (under) expenditures	68,965	68,965	132,648	1,735,562
Other Financing Sources (Uses)				
Transfers out	<u>(68,965)</u>	<u>(68,965)</u>	<u>(68,965)</u>	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>63,683</u>	<u>1,735,562</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 63,683
Change in accounts receivable	7,493
Change in deferred balances	<u>(1,254)</u>
Change in fund balance (GAAP basis)	69,922
GAAP Fund balance, beginning	<u>5,356,679</u>
GAAP Fund balance, ending	<u><u>\$5,426,601</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX RESERVE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 965,563	965,563	959,628	(5,935)
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>965,563</u>	<u>965,563</u>		
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>965,563</u>	<u>965,563</u>	<u>959,628</u>	<u>(5,935)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(965,563)</u>	<u>(965,563)</u>	<u>(965,563)</u>	-
Net change in fund balance	\$ <u>-</u>	<u>-</u>	<u>(5,935)</u>	<u>(5,935)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (5,935)
Change in accounts receivable	<u>17,160</u>
Change in fund balance (GAAP basis)	11,225
GAAP Fund balance, beginning	<u>1,279,019</u>
GAAP Fund balance, ending	<u><u>\$1,290,244</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,135,549	1,935,549	1,920,799	(14,750)
Intergovernmental - State	693,884	693,884	715,896	22,012
Investment income	827	827	1,867	1,040
Charges for service	16,687	16,687	9,450	(7,237)
Miscellaneous	2,281	2,281	4,180	1,899
Total revenues	2,849,228	2,649,228	2,652,192	2,964
Prior year cash balance budget	-	-		
Total budgeted revenues	2,849,228	2,649,228		
Expenditures				
Public safety				
Salaries and benefits	2,908,545	2,657,830	2,655,878	1,952
Operating expenses	818,067	788,685	683,130	105,555
Capital outlay	26,407	56,907	80,117	(23,210)
Total expenditures	3,753,019	3,503,422	3,419,125	84,297
Excess (deficiency) of revenues over (under) expenditures	(903,791)	(854,194)	(766,933)	(84,297)
Other Financing Sources (Uses)				
Transfers in	903,791	854,194	854,194	-
Net change in fund balance	\$ -	-	87,261	(84,297)

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 87,261
Change in accounts receivable	76,227
Change in prepaid expenses	55
Change in accounts payable	9,103
Change in accrued liabilities	(9,087)
Change in fund balance (GAAP basis)	163,559
GAAP Fund balance, beginning	605,453
GAAP Fund balance, ending	\$ 769,012

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CDBG - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental - Federal	\$ 671,600	671,600	632,212	(39,388)
Total revenues	<u>671,600</u>	<u>671,600</u>	<u>632,212</u>	<u>(39,388)</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>671,600</u>	<u>671,600</u>		
Expenditures				
Capital outlay	671,600	671,600	636,251	35,349
Total expenditures	<u>671,600</u>	<u>671,600</u>	<u>636,251</u>	<u>35,349</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	<u>(4,039)</u>	<u>(4,039)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (4,039)
Change in accounts receivable	663,435
Change in accounts payable	1,451
Change in interfund payable	<u>(340,967)</u>
Change in fund balance (GAAP basis)	319,880
GAAP Fund balance, beginning	<u>2,588</u>
GAAP Fund balance, ending	<u>\$ 322,468</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOSPITAL CONSTRUCTION PROJECT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 26,759	26,759	26,496	(263)
Miscellaneous	-	-	-	-
Total revenues	<u>26,759</u>	<u>26,759</u>	<u>26,496</u>	<u>(263)</u>
Prior year cash balance budget	3,564,850	3,503,164		
Total budgeted revenues	<u>3,591,609</u>	<u>3,529,923</u>		
Expenditures				
Capital outlay	3,901,970	3,901,970	649,397	3,252,573
Total expenditures	<u>3,901,970</u>	<u>3,901,970</u>	<u>649,397</u>	<u>3,252,573</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(310,361)</u>	<u>(372,047)</u>	<u>(622,901)</u>	<u>3,252,310</u>
Other Financing Sources (Uses)				
Transfers in	310,361	372,047	356,310	(15,737)
Net change in fund balances	\$ <u>-</u>	<u>-</u>	<u>(266,591)</u>	<u>3,236,573</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (266,591)
Change in accounts payable	200,844
Change in fund balance (GAAP basis)	<u>(65,747)</u>
GAAP Fund balance, beginning	<u>3,364,006</u>
GAAP Fund balance, ending	<u><u>\$3,298,259</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	-	10,000	10,000
Total revenues	-	-	10,000	10,000
Prior year cash balance budget	-	-		
Total budgeted revenues	-	-		
Expenditures				
Capital outlay	3,737,896	4,022,363	2,452,946	1,569,417
Total expenditures	3,737,896	4,022,363	2,452,946	1,569,417
Excess (deficiency) of revenues over (under) expenditures	(3,737,896)	(4,022,363)	(2,442,946)	1,579,417
Other Financing Sources (Uses)				
Transfers in	5,365,614	5,589,614	4,392,408	(1,197,206)
Transfers out	-	(242,399)	(242,399)	-
Total other financing sources (uses)	5,365,614	5,347,215	4,150,009	(1,197,206)
Net change in fund balance	\$ 1,627,718	1,324,852	1,707,063	382,211

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$1,707,063
Change in accounts receivable	(10,000)
Change in accounts payable	43,211
Change in fund balance (GAAP basis)	1,740,274
GAAP Fund balance, beginning	-
GAAP Fund balance, ending	\$1,740,274

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL REPLACEMENT RESERVE - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 13,059	13,059	39,962	26,903
Total revenues	<u>13,059</u>	<u>13,059</u>	<u>39,962</u>	<u>26,903</u>
Prior year cash balance budget	-	-		
Total budgeted revenues	<u>13,059</u>	<u>13,059</u>		
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>13,059</u>	<u>13,059</u>	<u>39,962</u>	<u>26,903</u>
Other Financing Sources (Uses)				
Transfers in	1,947,699	1,947,699	1,947,699	-
Transfers out	-	(1,943,163)	(1,569,163)	374,000
Total other financing sources (uses)	<u>1,947,699</u>	<u>4,536</u>	<u>378,536</u>	<u>374,000</u>
Net change in fund balance	\$ <u>1,960,758</u>	<u>17,595</u>	418,498	<u>400,903</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 418,498
Change in fund balance (GAAP basis)	<u>418,498</u>
GAAP Fund balance, beginning	<u>4,582,504</u>
GAAP Fund balance, ending	<u><u>\$5,001,002</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ROAD CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ -	535,000	31,737	(503,263)
Investment income	-	-	1,950	1,950
Total revenues	<u>-</u>	<u>535,000</u>	<u>33,687</u>	<u>(501,313)</u>
Prior year cash balance budget	102,245	102,245		
Total budgeted revenues	<u>102,245</u>	<u>637,245</u>		
Expenditures				
Road construction	218,078	1,043,078	65,492	977,586
Total expenditures	<u>218,078</u>	<u>1,043,078</u>	<u>65,492</u>	<u>977,586</u>
Excess (deficiency) of revenues over (under) expenditures	(115,833)	(405,833)	(31,805)	476,273
Other Financing Sources (Uses)				
Transfers in	115,833	405,833	290,000	(115,833)
Net change in fund balance	\$ <u>-</u>	<u>-</u>	258,195	<u>360,440</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 258,195
Change in accounts payable	<u>(248,257)</u>
Change in fund balance (GAAP basis)	9,938
GAAP Fund balance, beginning	<u>102,245</u>
GAAP Fund balance, ending	<u>\$ 112,183</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ERP PROJECT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	19,656	19,656
Total revenues	<u>-</u>	<u>-</u>	<u>19,656</u>	<u>19,656</u>
Prior year cash balance budget	457,200	2,719,041		
Total budgeted revenues	<u>457,200</u>	<u>2,719,041</u>		
Expenditures				
Capital outlay	457,200	2,719,041	1,191,375	1,527,666
Total expenditures	<u>457,200</u>	<u>2,719,041</u>	<u>1,191,375</u>	<u>1,527,666</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(1,171,719)</u>	<u>1,547,322</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,171,719)
Change in accounts payable	<u>157,233</u>
Change in fund balance (GAAP basis)	<u>(1,014,486)</u>
GAAP Fund balance, beginning	<u>2,929,804</u>
GAAP Fund balance, ending	<u><u>\$ 1,915,318</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,417,160	4,368,822	4,360,302	(8,520)
Investment income	21,914	21,914	30,434	8,520
Total revenues	<u>5,439,074</u>	<u>4,390,736</u>	<u>4,390,736</u>	<u>-</u>
Prior year cash balance budget	-	1,024,721		
Total Budgeted revenues	<u>5,439,074</u>	<u>5,415,457</u>		
Expenditures				
Debt Service				
Principal	3,265,000	3,415,000	3,415,000	-
Interest	2,152,159	1,998,707	1,998,707	-
Refunding bond issuance costs	-	1,750	1,750	-
Total expenditures	<u>5,417,159</u>	<u>5,415,457</u>	<u>5,415,457</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,915</u>	<u>-</u>	<u>(1,024,721)</u>	<u>-</u>
Other Financing Sources (Uses)				
Proceeds-refunding debt issued	-	-	12,010,000	12,010,000
Premium - refunding bonds	-	-	1,758,400	1,758,400
Payment - refunded bond escrow	-	-	(13,768,400)	(13,768,400)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	\$ <u>21,915</u>	<u>-</u>	<u>(1,024,721)</u>	<u>-</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (1,024,721)
Change in fund balance (GAAP basis)	<u>(1,024,721)</u>
GAAP Fund balance, beginning	<u>1,024,721</u>
GAAP Fund balance, ending	<u>\$ -</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

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, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 914	57	66	905
LIABILITIES				
Due to clerk refunds	\$ 914	57	66	905
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	540,363	540,363	-
LIABILITIES				
Due to other taxing districts	\$ -	540,363	540,363	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,637,935	3,637,935	-
LIABILITIES				
Due to other taxing districts	\$ -	3,637,935	3,637,935	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	4,272,322	4,272,322	-
LIABILITIES				
Due to other taxing districts	\$ -	4,272,322	4,272,322	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	53,127,916	53,127,916	-
LIABILITIES				
Due to other taxing districts	\$ -	53,127,916	53,127,916	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
SUSPENSE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ 1,093,706	90,312,621	90,371,277	1,035,050
Property taxes receivable	2,771,220	79,264,472	78,889,727	3,145,965
Total assets	<u>\$ 3,864,926</u>	<u>169,577,093</u>	<u>169,261,004</u>	<u>4,181,015</u>
LIABILITIES				
Due to other taxing districts	3,864,926	50,719,680	50,403,591	4,181,015
Total Liabilities	<u>\$ 3,864,926</u>	<u>50,719,680</u>	<u>50,403,591</u>	<u>4,181,015</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 1,094,620	90,312,678	90,371,343	1,035,955
Property taxes receivable	2,771,220	79,264,472	78,889,727	3,145,965
Total Assets	<u>\$ 3,865,840</u>	<u>169,577,150</u>	<u>169,261,070</u>	<u>4,181,920</u>
LIABILITIES				
Due to clerk refunds	\$ 914	57	66	905
Due to other taxing districts	3,864,926	50,719,680	50,403,591	4,181,015
Total liabilities	<u>\$ 3,865,840</u>	<u>50,719,737</u>	<u>50,403,657</u>	<u>4,181,920</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

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, 2017**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 500,000	433,931	933,931
Receivables			
Intergovernmental	2,360	-	2,360
Prepaid expenditures	72,432	-	72,432
Total assets	\$ 574,792	433,931	1,008,723
LIABILITIES			
Accounts payable	\$ 26,018	-	26,018
Accrued payroll	105,800	-	105,800
Total liabilities	131,818	-	131,818
DEFERRED INFLOWS			
Unavailable revenue	-	-	-
Total deferred inflows	-	-	-
FUND BALANCES			
Nonspendable	72,432	-	72,432
Restricted	-	-	-
Committed	370,542	433,931	804,473
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	442,974	433,931	876,905
Total liabilities, deferred inflows, and fund balances	\$ 574,792	433,931	1,008,723

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET POSITION
June 30, 2017

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net position are different because:	<u>Communications Authority</u>
Total Fund Balance Communications Authority	\$ 876,905
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	1,029,576
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,899,577
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. The net affect of long-term debt is as follows:	
Net pension liability	(3,521,924)
Net affect of compensated absences	<u>(187,241)</u>
	(3,709,165)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(121,573)</u>
Net position Communications Authority	\$ <u><u>975,320</u></u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
COMMUNICATIONS AUTHORITY
Fiscal Year Ended June 30, 2017

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - State	\$ 13,925	-	13,925
Intergovernmental - Other	3,966,015	-	3,966,015
Investment income	2,513	3,526	6,039
Miscellaneous	17,023	-	17,023
Total revenues	3,999,476	3,526	4,003,002
Expenditures			
Current			
Public Safety	3,996,183	-	3,996,183
Capital outlay	15,451	20,482	35,933
Total expenditures	4,011,634	20,482	4,032,116
Excess (deficiency) of revenues over (under) expenditures	(12,158)	(16,956)	(29,114)
Net changes in fund balances	(12,158)	(16,956)	(29,114)
Fund balances, beginning of year	455,132	450,887	906,019
Fund balances, end of year	\$ 442,974	433,931	876,905

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, 2017

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of activities are different because:	<u>Communications Authority</u>
Net changes in fund balances total governmental fund	\$ (29,114)
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.	(114,314)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(8,300)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in compensated absences	5,664
Change in net pension liability	<u>(441,895)</u>
	(436,231)
	<u>(436,231)</u>
Change in net position Communications Authority	\$ <u><u>(587,959)</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNICATIONS AUTHORITY - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 2,345	2,345	23,899	21,554
Intergovernmental - Other	4,532,788	4,782,788	3,966,015	(816,773)
Investment income	2,757	2,757	2,513	(244)
Miscellaneous	13,273	13,273	25,107	11,834
Total revenues	4,551,163	4,801,163	4,017,534	(783,629)
Prior year cash balance budget	-	-		
Total budgeted revenues	4,551,163	4,801,163		
Expenditures				
Public Safety				
Salaries and benefits	3,404,247	3,404,247	2,989,658	414,589
Operating expenses	1,146,916	1,146,916	1,020,053	126,863
Capital outlay	-	250,000	-	250,000
Total expenditures	4,551,163	4,801,163	4,009,711	791,452
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	7,823	7,823

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 7,823
Change in accounts receivable	(18,058)
Change in prepaid expenses	1,085
Change in accounts payable	4,871
Change in accrued liabilities	(7,879)
Change in fund balance (GAAP basis)	(12,158)
GAAP Fund balance, beginning	455,132
GAAP Fund balance, ending	\$ 442,974

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNICATIONS AUTHORITY CAPITAL - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 2,803	2,803	3,526	723
Total revenues	<u>2,803</u>	<u>2,803</u>	<u>3,526</u>	<u>723</u>
Prior year cash balance budget	139,056	259,056		
Total budgeted revenues	<u>141,859</u>	<u>261,859</u>		
Expenditures				
Capital outlay	141,859	261,859	33,003	228,856
Total expenditures	<u>141,859</u>	<u>261,859</u>	<u>33,003</u>	<u>228,856</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	<u>(29,477)</u>	<u>(228,133)</u>

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ (29,477)
Change in accounts payable	<u>12,521</u>
Change in fund balance (GAAP basis)	<u>(16,956)</u>
GAAP Fund balance, beginning	<u>450,887</u>
GAAP Fund balance, ending	<u><u>\$ 433,931</u></u>

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2017

	<u>San Juan Water Commission</u>
ASSETS	
Pooled cash and investments	\$ 500,604
Prepaid expenditures	17,469
Total assets	<u>\$ 518,073</u>
LIABILITIES	
Accounts payable	\$ 5,315
Accrued payroll	15,678
Total liabilities	<u>20,993</u>
FUND BALANCES	
Nonspendable	17,469
Restricted	479,611
Committed	-
Assigned	-
Unassigned	-
Total fund balance	<u>497,080</u>
 Total liabilities and fund balances	 <u>\$ 518,073</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET POSITION
June 30, 2017

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	<u>San Juan Water Commission</u>
Total Fund Balance San Juan Water Commission	\$ 497,080
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	125,743
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	19,937
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of premiums and discounts, whereas these amounts are amortized in the statement of activities. The net affect of long-term debt is as follows:	
Net pension liability	(324,325)
Net affect of compensated absences	<u>(37,094)</u>
	(361,419)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(142,276)</u>
Net position San Juan Water Commission	<u><u>\$ 139,065</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, 2017

	<u>San Juan Water Commission</u>
Revenues	
Intergovernmental - Other	\$ 1,560,104
Investment income	2,810
Fees	10,201
Miscellaneous	<u>873</u>
Total revenues	<u>1,573,988</u>
Expenditures	
Current	
Environmental	1,033,072
Capital outlay	<u>8,541</u>
Total expenditures	<u>1,041,613</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>532,375</u>
Net changes in fund balances	532,375
Fund balance (deficit), beginning of year	<u>(35,295)</u>
Fund balance, end of year	<u><u>\$ 497,080</u></u>

**SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2017**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of activities are different because:	<u>San Juan Water Commission</u>
Net changes in fund balances total governmental fund	\$ 532,375
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.	(5,223)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in compensated absences	(5,282)
Net pension activity	<u>(6,461)</u>
	(11,743)
Change in net position San Juan Water Commission	<u><u>\$ 515,409</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SAN JUAN WATER COMMISSION - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental other	\$ 3,316,362	3,316,362	1,560,104	(1,756,258)
Investment income	1,115	1,115	2,810	1,695
Fees	7,195	7,195	10,201	3,006
Miscellaneous	1,039	1,039	873	(166)
Total revenues	3,325,711	3,325,711	1,573,988	(1,751,723)
Prior year cash balance budget	-	-		
Total budgeted revenues	3,325,711	3,325,711		
Expenditures				
Current				
Environmental				
Salaries and benefits	445,791	445,791	462,593	(16,802)
Operating expenses	1,220,920	1,220,920	602,374	618,546
Capital outlay	1,659,000	1,659,000	11,643	1,647,357
Total expenditures	3,325,711	3,325,711	1,076,610	2,249,101
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	497,378	497,378

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

Change in fund balance (budgetary basis)	\$ 497,378
Change in prepaid expenses	910
Change in accounts payable	34,041
Change in accrued liabilities	46
Change in fund balance (GAAP basis)	<u>532,375</u>
GAAP Fund balance (deficit), beginning	<u>(35,295)</u>
GAAP Fund balance, ending	<u>\$ 497,080</u>

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2017**

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

Fiscal Year					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
171,338,386	175,555,180	175,548,986	158,073,975	179,500,540	176,484,158
43,784,988	39,698,702	46,060,723	57,555,249	64,347,651	49,683,994
28,938,256	24,615,489	24,500,265	(10,969,996)	(40,232,029)	(39,058,119)
<u>244,061,630</u>	<u>239,869,371</u>	<u>246,109,974</u>	<u>204,659,228</u>	<u>203,616,162</u>	<u>187,110,033</u>
1,292,689	1,099,407	919,538	2,663,889	3,013,891	2,899,577
7,038,159	2,794,999	536,561	1,025,147	906,019	876,905
62,534	78,146	79,981	(2,182,996)	(2,356,631)	(2,801,162)
<u>8,393,382</u>	<u>3,972,552</u>	<u>1,536,080</u>	<u>1,506,040</u>	<u>1,563,279</u>	<u>975,320</u>
20,665	40,644	32,000	33,350	25,160	19,937
92,269	23,602	-	-	-	-
553	1,000	12,137	(531,805)	(401,504)	119,128
<u>113,487</u>	<u>65,246</u>	<u>44,137</u>	<u>(498,455)</u>	<u>(376,344)</u>	<u>139,065</u>

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

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

Note: In fiscal year 2006, the County began reporting rodeo revenues and racetrace facility lease revenues as program revenue of the function generating the revenue, culture and recreation. Also in FY06, the County began reporting the gain or loss on the sale of capital assets as an expense of the general government function.

SCHEDULE 2

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
14,647,172	21,473,156	12,299,000	15,240,846	13,139,736	23,184,887
49,229,236	45,636,411	46,700,182	51,041,679	53,110,089	53,806,476
8,182,539	8,384,588	7,570,696	8,763,722	8,050,252	7,657,697
25,702,891	23,115,610	20,463,300	18,361,113	19,283,681	19,094,245
5,661,587	5,492,795	5,596,955	5,608,439	5,884,588	6,154,637
4,401,860	4,619,678	4,722,692	4,583,796	5,291,633	4,684,403
2,512,177	1,957,436	2,505,359	996,151	2,032,252	1,983,172
<u>110,337,462</u>	<u>110,679,674</u>	<u>99,858,184</u>	<u>104,595,746</u>	<u>106,792,231</u>	<u>116,565,517</u>
969,361	1,021,700	914,970	1,028,942	3,026,073	3,072,517
1,111,097	1,081,830	1,104,044	1,228,529	4,098,361	4,534,567
8,758,928	8,698,826	8,258,531	8,553,509	2,992,823	3,023,565
3,658,019	2,951,902	2,898,273	2,906,816	1,350,304	1,383,618
686,164	551,384	602,979	504,469	1,695,566	1,648,662
19,487,601	17,007,211	12,542,884	10,834,903	11,511,582	11,920,977
2,270,397	3,455,946	4,683,445	1,506,240	3,338,698	986,417
<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>	<u>26,563,408</u>	<u>28,013,407</u>	<u>26,570,323</u>
<u>(73,395,895)</u>	<u>(75,910,875)</u>	<u>(68,853,058)</u>	<u>(78,032,338)</u>	<u>(78,778,824)</u>	<u>(89,995,194)</u>
23,254,261	23,076,380	23,393,993	23,005,565	23,417,911	25,075,559
37,453,608	35,368,570	35,174,676	40,715,728	41,714,064	36,878,593
1,877,938	1,978,015	2,014,338	2,107,049	2,006,991	2,112,650
1,691,234	1,557,372	1,780,304	1,797,121	1,783,838	1,557,524
9,480,043	6,689,965	7,575,607	7,039,303	4,609,550	4,108,968
15	-	-	-	-	-
2,114,692	2,062,957	2,208,656	2,014,292	2,396,575	2,272,465
656,643	47,442	477,977	665,914	494,482	557,085
114,410	-	-	-	87,108	(177,432)
720,471	937,915	2,468,110	3,213,063	1,125,239	1,103,653
<u>77,363,315</u>	<u>71,718,616</u>	<u>75,093,661</u>	<u>80,558,035</u>	<u>77,635,758</u>	<u>73,489,065</u>
<u>3,967,420</u>	<u>(4,192,259)</u>	<u>6,240,603</u>	<u>2,525,697</u>	<u>(1,143,066)</u>	<u>(16,506,129)</u>

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

	Fiscal Year			
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenses				
Communications Authority:				
Public safety	\$ 3,767,163	2,973,377	4,796,416	4,290,191
Total Communications Authority	<u>3,767,163</u>	<u>2,973,377</u>	<u>4,796,416</u>	<u>4,290,191</u>
Program Revenues (see Schedule 3)				
Communications Authority:				
Charges for services				
Public safety	-	-	-	-
Operating grants and contributions	4,653,869	4,838,777	3,882,073	3,920,047
Capital grants and contributions	60,000	3,016	25,138	-
Total Communications Authority	<u>4,713,869</u>	<u>4,841,793</u>	<u>3,907,211</u>	<u>3,920,047</u>
Net (Expense)/Revenue	<u>\$ 946,706</u>	<u>1,868,416</u>	<u>(889,205)</u>	<u>(370,144)</u>
General Revenues and Other Changes in Net Position				
Communications Authority:				
Investment earnings	\$ 283,688	189,052	100,509	97,057
Miscellaneous	7,051	6,063	6,025	7,416
Total Communications Authority	<u>290,739</u>	<u>195,115</u>	<u>106,534</u>	<u>104,473</u>
Changes in Net Position				
Communications Authority activities	<u>\$ 1,237,445</u>	<u>2,063,531</u>	<u>(782,671)</u>	<u>(265,671)</u>

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

SCHEDULE 2-A

Fiscal Year					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
4,387,653	4,525,396	4,481,059	4,471,877	3,884,083	4,590,961
4,387,653	4,525,396	4,481,059	4,471,877	3,884,083	4,590,961
-	-	-	-	8,300	-
4,268,991	13,364	2,015,611	6,801,006	3,909,923	3,979,940
7,111	-	-	-	-	-
4,276,102	13,364	2,015,611	6,801,006	3,918,223	3,979,940
(111,551)	(4,512,032)	(2,465,448)	2,329,129	34,140	(611,021)
79,874	34,755	8,067	6,643	6,450	6,039
9,164	56,447	20,909	9,068	16,649	17,023
89,038	91,202	28,976	15,711	23,099	23,062
(22,513)	(4,420,830)	(2,436,472)	2,344,840	57,239	(587,959)

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

	Fiscal Year			
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenses				
San Juan Water Commission:				
Environmental	\$ 2,105,578	1,657,489	4,043,536	3,164,600
Total San Juan Water Commission	<u>2,105,578</u>	<u>1,657,489</u>	<u>4,043,536</u>	<u>3,164,600</u>
Program Revenues (see Schedule 3)				
San Juan Water Commission:				
Charges for services:				
Environmental	-	-	-	-
Operating grants and contributions	850,000	950,000	3,809,953	2,627,340
Capital grants and contributions	-	-	-	-
Total San Juan Water Commission	<u>850,000</u>	<u>950,000</u>	<u>3,809,953</u>	<u>2,627,340</u>
Net (Expense)/Revenue	<u>\$ (1,255,578)</u>	<u>(707,489)</u>	<u>(233,583)</u>	<u>(537,260)</u>
General Revenues and Other Changes in Net Position				
San Juan Water Commission:				
Investment earnings	\$ 119,105	16,475	1,696	3,039
Sale of capital assets	-	-	-	-
Miscellaneous	3,873	4,183	5,292	653,510
Total San Juan Water Commission	<u>122,978</u>	<u>20,658</u>	<u>6,988</u>	<u>656,549</u>
Changes in Net Position				
San Juan Water Commission activities	<u>\$ (1,132,600)</u>	<u>(686,831)</u>	<u>(226,595)</u>	<u>119,289</u>

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

SCHEDULE 2-B

Fiscal Year					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1,125,290	1,312,459	1,502,470	1,789,046	1,848,163	1,058,579
1,125,290	1,312,459	1,502,470	1,789,046	1,848,163	1,058,579
5,356	6,821	7,149	8,461	7,052	10,201
1,107,605	1,254,760	1,472,713	1,583,510	1,962,000	1,560,104
-	-	-	-	-	-
1,112,961	1,261,581	1,479,862	1,591,971	1,969,052	1,570,305
(12,329)	(50,878)	(22,608)	(197,075)	120,889	511,726
1,588	930	847	880	1,035	2,810
-	210	-	2,121	-	-
800	1,497	652	3,304	187	873
2,388	2,637	1,499	6,305	1,222	3,683
(9,941)	(48,241)	(21,109)	(190,770)	122,111	515,409

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

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

Program Revenues					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
969,361	1,021,700	914,970	1,028,942	6,420,695	6,456,782
10,508,659	11,004,225	11,367,411	10,430,654	12,819,678	11,927,335
552,776	2,288,627	2,719,413	1,280,159	1,532,678	1,228,938
19,966,819	16,425,338	12,048,384	9,914,197	4,949,847	4,516,672
3,879,538	3,145,565	2,926,192	2,974,868	1,487,460	1,426,165
1,064,414	883,344	1,028,756	934,588	803,049	1,014,431
<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>	<u>26,563,408</u>	<u>28,013,407</u>	<u>26,570,323</u>
4,276,102	13,364	2,015,611	6,801,006	3,918,223	3,979,940
<u>4,276,102</u>	<u>13,364</u>	<u>2,015,611</u>	<u>6,801,006</u>	<u>3,918,223</u>	<u>3,979,940</u>
1,112,961	1,261,581	1,479,862	1,591,971	1,969,052	1,570,305
<u>1,112,961</u>	<u>1,261,581</u>	<u>1,479,862</u>	<u>1,591,971</u>	<u>1,969,052</u>	<u>1,570,305</u>



**BLOOMFIELD BALLOON FIESTA
SAN JUAN COUNTY
NEW MEXICO**

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

SCHEDULE 4

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2008	19,175,278	42,060,583	1,800,586	876,336	17,313,715	23,269	81,249,767
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
2010	21,800,443	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,595,779
2011	22,437,794	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,238,734
2012	23,254,261	37,453,608	1,877,938	1,691,234	9,480,043	15	73,757,099
2013	23,076,380	35,368,570	1,978,015	1,557,372	6,689,965	-	68,670,302
2014	23,393,993	35,174,676	2,014,338	1,780,304	7,575,607	-	69,938,918
2015	23,005,565	40,715,728	2,107,049	1,797,121	7,039,303	-	74,664,766
2016	23,417,911	41,714,064	2,006,991	1,783,838	4,609,550	-	73,532,354
2017	25,075,559	36,878,593	2,112,650	1,557,524	4,108,968	-	69,733,294
Percent Change 2008-2017	30.77%	-12.32%	17.33%	77.73%	-76.27%	-100.00%	-14.17%

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

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

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

SCHEDULE 5

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,027,272	904,632	915,633	1,070,299	1,266,919	1,509,284
3,137,235	4,077,003	4,913,782	10,426,423	9,697,391	10,621,002
-	-	-	-	-	-
9,826,683	9,746,747	9,865,718	10,459,334	11,538,085	9,527,975
10,031,624	5,852,290	5,721,766	12,296,759	10,087,687	6,824,477
<u>24,022,814</u>	<u>20,580,672</u>	<u>21,416,899</u>	<u>34,252,815</u>	<u>32,590,082</u>	<u>28,482,738</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
74,549	409,674	415,293	249,148	112,421	122,041
40,734,798	35,699,388	41,226,319	47,570,397	40,391,783	33,470,943
6,024,877	6,404,791	6,056,820	6,136,040	5,802,846	7,570,371
4,648,477	4,280,505	5,603,424	5,458,221	7,636,274	6,741,276
-	(40,879)	(43,281)	(43,911)	(559,983)	(33,613)
<u>51,482,701</u>	<u>46,753,479</u>	<u>53,258,575</u>	<u>59,369,895</u>	<u>53,383,341</u>	<u>47,871,018</u>
75,505,515	67,334,151	74,675,474	93,622,710	85,973,423	76,353,756
-	-	-	-	-	-
-	-	-	-	-	-
62,534	78,146	79,981	90,675	71,347	72,432
7,228,745	2,990,828	719,977	1,211,419	834,672	804,473
<u>7,291,279</u>	<u>3,068,974</u>	<u>799,958</u>	<u>1,302,094</u>	<u>906,019</u>	<u>876,905</u>
-	-	-	-	-	-
-	-	-	-	-	-
553	1,000	17,497	16,935	16,559	17,469
176,499	119,426	35,782	-	-	479,611
-	-	-	(151,680)	(51,854)	-
<u>177,052</u>	<u>120,426</u>	<u>53,279</u>	<u>(134,745)</u>	<u>(35,295)</u>	<u>497,080</u>

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

	Fiscal Year				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues					
Taxes (see Schedule 7)	\$ 74,059,102	81,142,801	79,660,051	68,232,804	69,349,604
Licenses and permits and fees	10,224,763	12,160,374	13,700,514	15,052,603	14,759,321
Intergovernmental	15,341,755	21,882,447	26,060,007	25,501,081	24,735,821
Interest on investments	3,609,971	3,560,458	2,147,124	932,788	797,644
Sale of assets	870,317	91,841	35,568	45,214	154,725
Miscellaneous	599,916	662,477	2,443,372	807,292	923,611
Total revenues	\$ 104,705,824	119,500,398	124,046,636	110,571,782	110,720,726
Expenditures					
General government	\$ 12,789,342	13,669,104	17,184,917	19,112,987	15,265,627
Public safety	35,977,150	40,660,054	43,606,393	42,490,583	44,138,248
Health and welfare	13,557,476	16,357,642	19,417,182	18,337,941	19,644,475
Culture and recreation	3,183,233	3,779,726	4,782,298	4,754,188	4,768,514
Public works	5,477,566	6,361,745	6,215,067	5,757,324	6,180,379
Environmental	3,323,786	3,710,884	3,876,585	7,015,661	6,038,756
Capital outlay (1)	11,016,367	15,489,151	25,544,706	14,851,637	12,445,556
Debt service					
Principal	5,000,000	5,205,000	6,755,000	7,655,000	7,625,000
Interest	3,229,466	3,193,787	3,488,451	3,210,197	2,933,586
Issuance costs	-	420,010	-	-	-
Refunding	-	-	-	-	-
Total expenditures	\$ 93,554,386	108,847,103	130,870,599	123,185,518	119,040,141
Excess of revenues over (under) expenditures	\$ 11,151,438	10,653,295	(6,823,963)	(12,613,736)	(8,319,415)
Other Financing Sources (Uses)					
Bonds/debt issued/proceeds of refunding	-	17,450,000	-	-	-
Bond premium (discount)	-	(11,009)	-	-	-
Payment to refunding bond escrow agent	-	(148,783)	-	-	-
Transfers in	27,130,657	45,461,234	29,767,041	24,808,384	27,919,586
Transfers out	(27,130,657)	(45,461,234)	(29,767,041)	(24,808,384)	(27,919,586)
Total other financing sources (uses)	\$ -	17,290,208	-	-	-
Net changes in fund balances	\$ 11,151,438	27,943,503	(6,823,963)	(12,613,736)	(8,319,415)
Debt service as a percentage of noncapital expenditures (2)	10.1%	9.5%	10.2%	11.3%	10.0%

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

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

SCHEDULE 6

Fiscal Year					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
73,832,913	68,638,489	70,014,449	74,541,299	73,424,655	69,693,075
15,183,569	14,305,642	13,778,797	14,222,265	13,372,727	13,360,835
23,804,477	22,434,344	18,691,985	14,217,817	16,710,046	15,179,859
656,643	47,442	477,977	665,914	494,482	557,085
131,755	163,947	387,157	135,130	87,108	150,555
720,471	1,022,522	2,468,110	3,213,063	1,225,240	1,103,653
<u>114,329,828</u>	<u>106,612,386</u>	<u>105,818,475</u>	<u>106,995,488</u>	<u>105,314,258</u>	<u>100,045,062</u>
13,508,973	13,540,518	13,152,474	13,145,899	13,770,243	14,155,919
45,117,695	42,523,195	42,629,365	47,876,662	46,142,696	45,776,360
23,072,994	20,578,136	17,969,851	15,947,472	16,208,549	15,390,500
4,674,020	4,505,456	4,543,416	4,713,603	4,712,932	4,704,835
5,865,413	5,992,248	5,810,051	6,187,827	6,033,112	5,300,910
4,401,860	4,619,678	4,722,692	4,633,643	5,079,141	4,465,405
10,602,802	14,317,610	5,191,821	10,553,028	15,396,703	14,455,343
8,640,000	6,810,000	2,715,000	2,785,000	3,050,000	3,415,000
2,523,344	1,896,909	1,742,482	1,222,202	2,570,169	1,998,707
158,958	-	-	382,346	-	174,804
5,865,402	-	-	-	-	-
<u>124,431,461</u>	<u>114,783,750</u>	<u>98,477,152</u>	<u>107,447,682</u>	<u>112,963,545</u>	<u>109,837,783</u>
(10,101,633)	(8,171,364)	7,341,323	(452,194)	(7,649,287)	(9,792,721)
8,925,000	-	-	33,895,000	-	12,010,000
-	-	-	3,768,536	-	1,758,400
(4,729,772)	-	-	(18,264,106)	-	(13,595,346)
25,044,836	24,582,553	24,835,377	27,600,556	29,600,965	28,072,192
<u>(25,044,836)</u>	<u>(24,582,553)</u>	<u>(24,835,377)</u>	<u>(27,600,556)</u>	<u>(29,600,965)</u>	<u>(28,072,192)</u>
4,195,228	-	-	19,399,430	-	173,054
<u>(5,906,405)</u>	<u>(8,171,364)</u>	<u>7,341,323</u>	<u>18,947,236</u>	<u>(7,649,287)</u>	<u>(9,619,667)</u>
9.8%	8.7%	5.3%	4.2%	5.6%	5.4%

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

	Fiscal Year			
	2008	2009	2010	2011
<u>Communications Authority</u>				
Revenues				
Intergovernmental	\$ 4,713,869	4,841,793	3,907,211	3,920,047
Interest on investments	283,688	189,052	100,509	97,057
Sale of assets	-	-	-	-
Miscellaneous	7,051	6,063	6,025	7,416
Total Communications Authority revenues	<u>5,004,608</u>	<u>5,036,908</u>	<u>4,013,745</u>	<u>4,024,520</u>
Expenditures				
Public safety	3,581,762	3,855,181	4,267,242	4,065,376
Capital outlay	61,467	21,264	-	-
Total Communications Authority expenditures	<u>3,643,229</u>	<u>3,876,445</u>	<u>4,267,242</u>	<u>4,065,376</u>
Excess of revenues over (under) expenditures	1,361,379	1,160,463	(253,497)	(40,856)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - Communications Authority	<u>\$ 1,361,379</u>	<u>1,160,463</u>	<u>(253,497)</u>	<u>(40,856)</u>
<u>San Juan Water Commission</u>				
Revenues				
Intergovernmental	\$ 850,000	950,000	3,809,953	2,627,340
Interest on investments	119,105	16,475	1,696	3,039
Fees	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	3,873	4,183	5,292	653,510
Total San Juan Water Commission revenues	<u>972,978</u>	<u>970,658</u>	<u>3,816,941</u>	<u>3,283,889</u>
Expenditures				
Environmental	843,023	1,000,161	1,040,989	1,160,511
Capital outlay	1,252,830	645,011	2,981,518	1,989,275
Total San Juan Water Commission expenditures	<u>2,095,853</u>	<u>1,645,172</u>	<u>4,022,507</u>	<u>3,149,786</u>
Excess of revenues over (under) expenditures	(1,122,875)	(674,514)	(205,566)	134,103
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - San Juan Water Commission	<u>\$ (1,122,875)</u>	<u>(674,514)</u>	<u>(205,566)</u>	<u>134,103</u>

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

SCHEDULE 6-A

Fiscal Year					
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
4,276,102	13,364	2,015,611	6,801,006	3,909,923	3,979,940
79,874	34,755	8,067	6,643	6,450	6,039
46	2,351	-	-	-	-
9,164	56,447	20,909	9,068	16,649	17,023
<u>4,365,186</u>	<u>106,917</u>	<u>2,044,587</u>	<u>6,816,717</u>	<u>3,933,022</u>	<u>4,003,002</u>
4,159,584	4,310,722	4,313,603	4,576,463	3,889,639	3,996,183
-	18,500	-	1,738,118	439,458	35,933
<u>4,159,584</u>	<u>4,329,222</u>	<u>4,313,603</u>	<u>6,314,581</u>	<u>4,329,097</u>	<u>4,032,116</u>
205,602	(4,222,305)	(2,269,016)	502,136	(396,075)	(29,114)
-	-	-	5,885	-	-
-	-	-	(5,885)	-	-
-	-	-	-	-	-
<u>205,602</u>	<u>(4,222,305)</u>	<u>(2,269,016)</u>	<u>502,136</u>	<u>(396,075)</u>	<u>(29,114)</u>
1,107,605	1,254,760	1,472,713	1,583,510	1,962,000	1,560,104
1,588	930	847	880	1,035	2,810
5,356	6,821	7,149	8,461	7,052	10,201
-	210	-	2,121	-	-
800	1,497	652	3,304	187	873
<u>1,115,349</u>	<u>1,264,218</u>	<u>1,481,361</u>	<u>1,598,276</u>	<u>1,970,274</u>	<u>1,573,988</u>
1,097,394	1,282,934	1,545,691	1,763,420	1,855,014	1,033,072
17,435	37,910	2,817	22,880	15,810	8,541
<u>1,114,829</u>	<u>1,320,844</u>	<u>1,548,508</u>	<u>1,786,300</u>	<u>1,870,824</u>	<u>1,041,613</u>
520	(56,626)	(67,147)	(188,024)	99,450	532,375
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>520</u>	<u>(56,626)</u>	<u>(67,147)</u>	<u>(188,024)</u>	<u>99,450</u>	<u>532,375</u>

TOTAH FESTIVAL

SAN JUAN



COUNTY
NEW MEXICO

SINCE 1887

SAN JUAN COUNTY

NEW MEXICO

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

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
2010	21,437,468	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,232,804
2011	22,548,664	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,349,604
2012	23,330,074	37,453,608	1,877,940	1,691,234	9,480,043	14	73,832,913
2013	23,044,567	35,368,570	1,978,015	1,557,371	6,689,966	-	68,638,489
2014	23,469,526	35,174,675	2,014,338	1,780,304	7,575,606	-	70,014,449
2015	22,882,098	40,715,728	2,107,049	1,797,121	7,039,303	-	74,541,299
2016	23,310,212	41,714,064	1,303,011	1,783,838	5,313,530	-	73,424,655
2017	25,035,339	36,878,593	1,244,495	1,557,524	4,977,124	-	69,693,075
Percent Change 2008-2017	31.29%	-12.32%	-30.88%	77.73%	-71.25%	-100.00%	-14.11%

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2008	2009	2010	2011
Agriculture	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709
Mining	873,856,660	897,561,303	670,583,833	709,915,568
Construction	606,207,521	589,085,051	386,053,620	376,375,762
Manufacturing	198,949,959	180,416,312	135,410,017	171,293,110
Trans, Comm., Util.	210,184,086	236,021,995	234,468,806	265,361,655
Wholesale Trade	323,493,404	301,134,218	208,918,048	226,922,324
Retail Trade	943,383,335	880,964,124	783,921,637	791,239,888
Finance, Insurance & Real Estate	79,434,817	84,247,959	67,834,906	60,342,931
Services	963,804,186	928,420,521	757,967,647	847,977,104
Government	65,502,825	16,877,681	21,160,334	21,763,003
Total (1)	\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092	\$ 3,473,947,054
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.1875%	1.1875%

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

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

SCHEDULE 8

2012	2013	2014	2015	2016	2017
\$ 2,883,997	\$ 2,748,608	\$ 3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840
770,831,506	684,935,139	548,061,236	490,471,982	157,815,027	139,822,637
368,031,790	374,086,932	313,517,746	513,392,407	632,048,829	457,728,403
215,406,287	201,220,614	171,098,147	205,093,482	162,237,624	126,458,836
243,291,675	237,666,945	215,832,692	287,686,618	325,037,360	347,040,522
232,759,934	238,589,551	200,135,660	251,169,827	170,540,255	126,114,095
788,255,616	763,368,658	657,150,287	895,930,220	745,552,166	669,182,655
55,908,709	60,915,218	50,140,822	79,242,539	70,328,964	57,150,904
897,450,509	870,803,442	760,692,028	1,256,087,174	1,070,380,363	778,417,676
45,935,607	47,602,295	58,146,780	118,450,207	98,624,779	65,223,757
\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325
1.1875%	1.1875%	1.2500%	1.4375%	1.4375%	1.4375%



**BISTI BADLANDS
SAN JUAN COUNTY
NEW MEXICO**

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

SCHEDULE 9

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
2008	5.0000%	0.8125%	0.3750%	6.1875%
2009	5.0000%	0.8125%	0.3750%	6.1875%
2010	5.0000%	0.8125%	0.3750%	6.1875%
2011	5.1250%	0.8125%	0.3750%	6.3125%
2012	5.1250%	0.8125%	0.3750%	6.3125%
2013	5.1250%	0.8125%	0.3750%	6.3125%
2014	5.1250%	0.8750%	0.3750%	6.3750%
2015**	5.1250%	1.0625%	0.3750%	6.5625%
2016***	5.1250%	1.0625%	0.3750%	6.5625%
2017	5.1250%	1.0625%	0.3750%	6.5625%

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2010	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2011	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2012	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2013	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2014	3.9000%	1.2250%	1.1875%	0.8750%	7.1875%
2015**	3.9000%	1.2250%	1.1875%	1.0625%	7.3750%
2016***	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2017	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2009	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2010	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2011	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2012	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2013	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2014	3.9000%	1.2250%	1.8125%	0.8750%	7.8125%
2015**	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2016***	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2017	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2009	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2010	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2011	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2012	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2013	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2014	3.9000%	1.2250%	1.7500%	0.8750%	7.7500%
2015**	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2016***	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2017	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%

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

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2010	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2011	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2012	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2013	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2014	3.9000%	1.2250%	0.0000%	1.5000%	6.6250%
2015**	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2016***	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2017	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

TOWN OF KIRTLAND (TOK)

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016****	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2017	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%

VALLEY WATER & SANITATION DISTRICT (TOWN OF KIRTLAND)

Fiscal Year	State GRT	V/W TOK Share of State GRT	V/W TOK Direct Rate	San Juan County	Total V/W TOK GRT
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016****	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2017	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%

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

** Local option taxes increase effective January 1, 2015

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

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

Source: State of New Mexico Taxation and Revenue

**SAN JUAN COUNTY, NEW MEXICO
GROSS RECEIPTS TAX REVENUE PAYERS BY INDUSTRY
CURRENT YEAR AND NINE YEARS AGO**

Fiscal Year Ending 6/30	Number of Filers	Fiscal Year 2017		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	200	0.30%	\$ 2,953,840	0.11%
Mining	1,374	2.04%	139,822,637	5.05%
Construction	5,890	8.73%	457,728,403	16.52%
Manufacturing	3,622	5.37%	126,458,836	4.57%
Trans, Comm., Util.	5,095	7.55%	347,040,522	12.53%
Wholesale Trade	4,471	6.63%	126,114,095	4.55%
Retail Trade	14,500	21.50%	669,182,655	24.16%
Finance, Insurance & Real Estate	3,899	5.78%	57,150,904	2.06%
Services	28,301	41.96%	778,417,676	28.10%
Government	96	0.14%	65,223,757	2.35%
Total (1)	67,448	100.00%	\$ 2,770,093,325	100.00%

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

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

SCHEDULE 10

Fiscal Year 2008			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
295	0.45%	\$ 2,756,121	0.06%
1,654	2.52%	873,856,660	20.48%
7,541	11.48%	606,207,521	14.21%
2,712	4.13%	198,949,959	4.66%
4,287	6.53%	210,184,086	4.93%
4,260	6.49%	323,493,404	7.58%
14,209	21.64%	943,383,335	22.11%
2,953	4.50%	79,434,817	1.86%
27,546	41.93%	963,804,186	22.58%
215	0.33%	65,502,825	1.53%
65,672	100.00%	<u>\$ 4,267,572,914</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
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294
2010	1,125,171,877	1,525,345,849	148,215,906	914,022	1,277,581
2011	1,253,385,595	1,792,552,839	123,120,649	**	1,434,122
2012	1,299,127,218	1,838,867,739	104,958,212	**	1,461,342
2013	1,348,827,263	1,813,146,844	112,925,580	**	1,529,616
2014	1,390,807,512	1,779,807,201	109,034,725	**	1,504,476
2015	1,431,570,366	1,882,146,032	107,914,020	**	2,378,336
2016	1,466,073,002	1,977,212,412	110,908,455	**	2,292,185
2017	1,503,122,233	1,924,928,853	110,703,969	**	2,006,808

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
2008	6.451	8.500	12,765,074,536	33.3%
2009	6.567	8.500	13,199,878,844	33.3%
2010	6.312	8.500	14,431,146,216	33.3%
2011	6.425	8.500	11,257,530,483	33.3%
2012	6.267	8.500	11,980,826,874	33.3%
2013	6.326	8.500	12,203,758,967	33.3%
2014	6.310	8.500	10,971,381,967	33.3%
2015	6.231	8.500	11,110,391,526	33.3%
2016	6.231	8.500	11,926,487,916	33.3%
2017	6.529	8.500	10,912,865,090	33.3%

(1) Taxable assessed values are established by the San Juan County Assessor for locally assessed property, and by the State of New Mexico Taxation and Revenue Department, Audit and Compliance Division (oil and gas equipment and production), and Property Tax Division (state assessed property). The last reappraisal for locally assessed property occurred in 2017.

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

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

SCHEDULE 11

Oil & Gas				
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Total Taxable Assessed Value (1)
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615
1,756,139,463	352,424,291	142,548,947	38,631,648	4,805,571,690
800,662,132	157,091,104	301,183,891	(78,304,899)	3,748,757,651
927,738,572	188,409,438	334,701,265	(36,245,907)	3,989,615,349
973,295,757	191,541,251	357,476,422	(19,938,153)	4,063,851,736
617,524,176	122,603,907	408,637,923	40,826,121	3,653,470,195
688,792,987	138,372,909	408,727,625	(142,686,647)	3,699,760,378
809,315,876	161,542,839	411,393,777	(144,430,516)	3,971,520,476
418,398,768	83,657,942	422,186,450	13,351,952	3,633,984,075

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

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

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

* Kirtland became a municipality effective July 1, 2015

SCHEDULE 12

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
6.267	6.326	6.310	6.231	6.231	6.529
0.000	0.000	0.000	0.000	0.000	0.000
6.267	6.326	6.310	6.231	6.231	6.529
4.881	4.906	4.882	4.804	4.762	4.713
2.254	2.099	2.094	1.191	0.971	0.872
7.135	7.005	6.976	5.995	5.733	5.585
4.555	4.587	4.571	4.481	4.444	4.385
0.000	0.000	0.000	0.000	0.000	0.000
4.555	4.587	4.571	4.481	4.444	4.385
1.419	1.431	1.426	1.407	1.410	1.392
0.000	0.000	0.000	0.000	0.000	0.000
1.419	1.431	1.426	1.407	1.410	1.392
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.131	2.149	2.149	2.122	2.107	2.082
4.567	6.517	8.448	6.676	8.393	10.764
6.698	8.666	10.597	8.798	10.500	12.846
2.135	2.155	2.298	2.274	2.261	2.243
6.246	6.752	9.005	7.337	8.367	8.999
8.381	8.907	11.303	9.611	10.628	11.242
4.644	4.552	3.986	2.290	2.297	2.270
4.976	5.199	5.760	7.431	7.439	7.421
9.620	9.751	9.746	9.721	9.736	9.691
2.245	2.258	2.332	2.309	2.312	2.500
6.837	6.828	6.818	6.818	6.818	6.821
9.082	9.086	9.150	9.127	9.130	9.321
3.133	3.162	3.154	3.114	3.114	3.263
0.600	0.420	0.600	0.600	0.600	0.600
3.733	3.582	3.754	3.714	3.714	3.863
0.000	0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360	1.360
1.362	1.360	1.360	1.360	1.360	1.360

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

<u>Fiscal Year</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.649	5.529	5.496	5.993
Debt Service Millage	2.492	2.175	2.137	2.180
Total City Millage	8.141	7.704	7.633	8.173
City of Aztec				
Operating Millage	6.009	6.324	5.873	5.817
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	6.009	6.324	5.873	5.817
City of Farmington				
Operating Millage	1.824	1.879	1.908	1.950
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.824	1.879	1.908	1.950
Town of Kirtland*				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
Aztec Schools				
Operating Millage	2.500	2.500	2.500	2.495
Debt Service Millage	2.967	2.997	5.497	4.640
Total School Millage	5.467	5.497	7.997	7.135
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.310	5.357	5.794	5.386
Total School Millage	7.810	7.857	8.294	7.886
Farmington Schools				
Operating Millage	2.426	4.130	4.977	4.856
Debt Service Millage	7.427	5.772	4.938	5.065
Total School Millage	9.853	9.902	9.915	9.921
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.838	6.837	6.773	6.840
Total School Millage	9.338	9.337	9.273	9.340
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.221	1.250	1.150	1.530
Total School Millage	1.221	1.250	1.150	1.530

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

* Kirtland became a municipality effective July 1, 2015

SCHEDULE 13

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
8.500	8.500	8.500	8.500	8.500	8.500
6.527	6.865	6.984	7.000	6.928	6.622
2.254	2.099	2.094	1.191	0.971	0.872
8.781	8.964	9.078	8.191	7.899	7.494
5.941	6.509	6.873	6.873	6.868	6.873
0.000	0.000	0.000	0.000	0.000	0.000
5.941	6.509	6.873	6.873	6.868	6.873
2.128	2.225	2.225	2.225	2.225	2.209
0.000	0.000	0.000	0.000	0.000	0.000
2.128	2.225	2.225	2.225	2.225	2.209
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.500	2.500	2.500	2.500	2.500	2.500
4.567	6.517	8.448	6.676	8.393	10.764
7.067	9.017	10.948	9.176	10.893	13.264
2.500	2.500	2.500	2.500	2.500	2.500
6.246	6.752	9.005	7.337	8.367	8.999
8.746	9.252	11.505	9.837	10.867	11.499
4.947	4.725	4.166	2.500	2.500	2.500
4.976	5.199	5.760	7.431	7.439	7.421
9.923	9.924	9.926	9.931	9.939	9.921
2.500	2.500	2.500	2.500	2.500	2.500
6.837	6.828	6.818	6.818	6.818	6.821
9.337	9.328	9.318	9.318	9.318	9.321
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.420	0.600	0.600	0.600	0.600
5.100	4.920	5.100	5.100	5.100	5.100
0.000	0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360	1.360
1.362	1.360	1.360	1.360	1.360	1.360

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

SCHEDULE 14

Taxpayer	2017			2008		
	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	\$243,757,179	1	6.7%	\$ 262,426,991.00	2	6.1%
Arizona Public Service Co.	\$217,194,445	2	6.0%	\$ 250,882,301.00	4	5.8%
Enterprise Field Service LLC	\$72,020,287	3	2.0%	\$ 233,990,407.00	5	5.4%
Williams Four Corners LLC	\$68,643,198	4	1.9%	\$ -		0.0%
El Paso Natural Gas Co	\$37,857,725	5	1.0%	\$ -		0.0%
Farmington, City of	\$31,610,080	6	0.9%	\$ -		0.0%
Mid-America Pipeline Co LLC	\$31,554,041	7	0.9%	\$ -		0.0%
MSR Public Power Agency	\$26,069,868	8	0.7%	\$ -		0.0%
San Juan Coal Co.	\$25,164,152	9	0.7%	\$ 279,366,794.00	1	6.5%
Cortez Pipeline Co.	\$20,943,271	10	0.6%	\$ -		0.0%
BHP World Mineral	-		0.0%	\$ 260,924,833.00	3	6.1%
Williams Field Services	-		0.0%	\$ 207,524,377.00	6	4.8%
Transwestern Pipeline Co.	-		0.0%	\$ 140,599,696.00	7	3.3%
Southern California Edison	-		0.0%	\$ 134,972,680.00	8	3.1%
Tucson Electric Power	-		0.0%	\$ 134,527,909.00	9	3.1%
Val Verde Gas Gathering Co. LP	-		0.0%	\$ 125,959,570.00	10	2.9%
Totals	\$774,814,246		21.4%	\$ 2,031,175,558		47.1%

Source: San Juan County Assessor's Office

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

SCHEDULE 15

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2008	55,573,809	742,955	56,316,764	54,445,797	97.97%	1,867,466	56,313,263	99.99%
2009	58,869,503	704,417	59,573,920	57,647,121	97.92%	1,920,933	59,568,054	99.99%
2010	62,560,289	1,822,082	64,382,371	61,868,631	98.89%	2,506,757	64,375,388	99.99%
2011	66,583,480	1,160,416	67,743,896	64,766,432	97.27%	2,963,050	67,729,482	99.98%
2012	68,420,052	514,215	68,934,267	66,897,199	97.77%	2,026,701	68,923,900	99.98%
2013	69,282,296	1,136,328	70,418,624	68,049,597	98.22%	2,325,935	70,375,532	99.94%
2014	71,655,257	1,712,552	73,367,809	70,753,818	98.74%	2,471,128	73,224,946	99.81%
2015	68,749,770	2,138,561	70,888,331	68,545,196	99.70%	1,981,934	70,527,130	99.49%
2016	73,993,688	1,445,623	75,439,311	72,269,305	97.67%	1,931,019	74,200,324	98.36%
2017	79,091,914	(403,018)	78,688,896	76,104,786	96.22%	(0)	76,104,786	96.72%

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

**SAN JUAN COUNTY, NEW MEXICO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

SCHEDULE 16

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds (3)	Capital Leases			
2008	-	83,325,000	162,540	83,487,540	2.137%	682
2009	-	76,570,000	162,540	76,732,540	2.013%	618
2010	-	68,915,000	248,882	69,163,882	1.807%	532
2011	-	61,290,000	194,894	61,484,894	1.529%	480
2012	-	51,610,000	137,547	51,747,547	1.217%	403
2013	-	45,099,915	-	45,099,915	1.071%	357
2014	-	42,890,039	137,901	43,027,940	0.960%	348
2015	-	58,843,385	74,456	58,917,841	1.314%	496
2016	-	55,513,234	-	55,513,234	-	(2) - (2)
2017	-	52,086,629	-	52,086,629	-	(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, 2017**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	37,730,000	100.00%	37,730,000
Aztec School District	36,700,000	100.00%	36,700,000
Farmington School District	79,700,000	100.00%	79,700,000
Bloomfield School District	44,410,000	100.00%	44,410,000
San Juan College	12,110,000	100.00%	12,110,000
Cities			
City of Bloomfield	510,000	100.00%	510,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	475,735,000	6.56%	<u>31,208,216</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			242,368,216
San Juan County direct debt			<u>52,086,629</u>
Total direct and overlapping debt			294,454,845

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, 2017. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

Fiscal Year	2008	2009	2010	2011
Assessed Value of Property	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349
Debt Limit, 4% of Assessed Value	175,996,625	192,222,868	149,950,306	159,584,614
Total net debt applicable to limit	-	-	-	-
Legal debt margin	175,996,625	192,222,868	149,950,306	159,584,614
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

SCHEDULE 18

2012	2013	2014	2015	2016	2017
\$ 4,063,851,736	\$ 3,653,470,195	\$ 3,699,760,378	\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687
162,554,069	146,138,808	147,990,415	158,860,819	145,359,363	141,615,067
-	-	-	-	-	-
162,554,069	146,138,808	147,990,415	158,860,819	145,359,363	141,615,067
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year			
	2008	2009	2010	2011
Gross Receipts Tax Revenue Bonds - Hospital Expansion				
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 5,322,509	\$ 5,539,660	\$ 4,410,454	\$ 4,473,337
Debt Service				
Principal	\$ 1,870,000	\$ 1,945,000	\$ 2,000,000	\$ 2,060,000
Interest	\$ 763,713	\$ 699,569	\$ 596,425	\$ 492,225
Coverage	2.02	2.09	1.70	1.75
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities				
Administration/Sheriff Buildings D.A.'s Office/Crime Investigative Facility NMFA Loan 2731-PP				
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1% and Hold Harmless	\$ 10,696,366	\$ 11,097,800	\$ 8,838,264	\$ 8,953,848
Debt Service				
Principal	\$ 2,680,000	\$ 2,965,000	\$ 3,090,000	\$ 3,210,000
Interest	\$ 1,826,085	\$ 2,220,432	\$ 2,097,679	\$ 1,983,391
Reserve Fund	\$ -	\$ -	\$ -	\$ -
Coverage	2.37	2.14	1.70	1.72
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant				
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area (1)	\$ 2,076,053	\$ 2,204,799	\$ 1,600,318	\$ -
Debt Service				
Principal	\$ 80,000	\$ 90,000	\$ 90,000	\$ -
Interest	\$ 14,040	\$ 9,720	\$ 4,860	\$ -
Coverage	22.08		16.87	-
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects				
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,800,586	\$ 1,685,025	\$ 1,707,702	\$ 1,756,470
Debt Service				
Principal	\$ 575,000	\$ 595,000	\$ 620,000	\$ 640,000
Interest	\$ 589,949	\$ 570,999	\$ 550,500	\$ 527,545
Coverage	1.55	1.45	1.46	1.50

Notes:

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

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

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

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

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

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

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

SCHEDULE 19

	2012	2013	2014	2015	2016	2017
\$	4,890,598	\$ 4,689,137	\$ -	\$ -	\$ -	\$ -
\$	2,125,000	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -
\$	356,675	\$ 163,300	\$ -	\$ -	\$ -	\$ -
	1.97	1.98	-	-	-	-
\$	9,791,430	\$ 9,384,452	\$ 9,138,804	\$ 12,000,790	\$ 17,066,434	\$ 14,741,537
\$	3,235,000	\$ 2,615,000	\$ 2,715,000	\$ 2,785,000	\$ 3,050,000	\$ 3,415,000
\$	1,830,061	\$ 1,822,209	\$ 1,742,481	\$ 1,222,202	\$ 2,570,269	\$ 1,998,707
\$	-	\$ 297,500	\$ 297,500	\$ 272,708	\$ -	\$ -
	1.93	1.98	1.92	2.80	3.04	2.72
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	1,877,940	\$ -	\$ -	\$ -	\$ -	\$ -
\$	305,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$	366,858	\$ -	\$ -	\$ -	\$ -	\$ -
	2.80	-	-	-	-	-

AZTEC RUINS

SAN JUAN



COUNTY
NEW MEXICO
SINCE 1887

SAN JUAN COUNTY
NEW MEXICO

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

SCHEDULE 20

Year	Population	Personal Income (1)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2008	122,500	3,906,892,500	31,893	35.8	23,582	4.4%
2009	124,131	3,811,069,962	30,702	35.6	23,010	7.7%
2010	130,044	3,828,105,228	29,437	36.7	23,022	10.1%
2011	128,200	4,022,018,600	31,373	33.5 (3)	23,028	8.3%
2012	128,529	4,253,281,668	33,092	33.3 (3)	23,737	7.3%
2013	126,503	4,211,158,367	33,289	34.1 (3)	23,910	7.6%
2014	123,785	4,480,645,645	36,197	34.7 (3)	24,498	7.4%
2015	125,133	4,485,478,000	37,777	35.5 (3)	24,437	7.7%
2016	- (2)	- (2)	- (2)	36.3 (3)	24,279	9.1%
2017	- (2)	- (2)	- (2)	- (2)	23,981	8.0%

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

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

(2) Information not available.

(3) The State of New Mexico stopped providing median age information after FY2010. We began using the US Census Bureau median age statistics, thus the slight difference in year to year reporting comparisons.

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

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

Employer	Product/Service	2017		Percentage of Total County Employment
		Number of Employees	Rank	
San Juan Regional Medical Center	Health Care	1,646	1	3.21%
Farmington Public Schools	Education	1,610	2	3.14%
Central Consolidated Public Schools	Education	1,477	3	2.88%
City of Farmington	Government	746	4	1.46%
San Juan County	Government	630	5	1.23%
San Juan College	Higher Education	481	6	0.94%
Bloomfield Schools	Education	480	7	0.94%
Raytheon Dine Facility	Defense/Technology	450	8	0.88%
Aztec Well Service	Oil & Gas	425	9	0.83%
Aztec Schools	Education	392	10	0.76%
Conoco Phillips	Oil & Gas	-	-	0.00%
BHP Billiton	Mining/Coal	-	-	0.00%
Arizona Public Service	Power Plant	-	-	0.00%
Key Energy	Oil & Gas	-	-	0.00%
Totals		<u>8,337</u>		<u>16.27%</u>

Total Employment San Juan County

51,266

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

SCHEDULE 21

2008		
Number of Employees	Rank	Percentage of Total County Employment
1,465	2	2.60%
		0.00%
		0.00%
742	3	1.32%
721	4	1.28%
500	9	0.89%
486	10	0.86%
		0.00%
700	6	1.24%
		0.00%
620	7	1.10%
2,000	1	3.55%
700	5	1.24%
620	8	1.10%
8,554		15.18%
		56,289

SAN JUAN COUNTY ADMINISTRATION BUILDING

SAN JUAN



COUNTY
NEW MEXICO
SINCE 1887

SAN JUAN COUNTY
NEW MEXICO

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	30	29
County Clerk	8	8	8	8	7	7	7	8	8	8
Bureau of Elections	6	6	6	6	5	5	5	4	4	4
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	7	7	6
Finance	13	14	14	14	15	15	15	15	15	15
Central Purchasing	10	11	11	8	8	8	8	8	8	8
Human Resources	8	7	7	7	7	7	7	7	7	7
Information Technology	9	10	10	9	10	10	10	8	8	9
Geographic Info Systems	3	3	3	3	3	3	3	3	3	2
Legal	5	7	7	7	7	7	7	7	7	7
County Executive Office	11	12	12	11	10	10	10	10	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	140	145	145	146	146	146	146	146	146	147
Sheriff Department	125	127	129	129	130	131	131	131	131	131
Criminal Justice Training Auth	0	0	0	2	2	2	2	2	2	2
Community Development	11	13	13	13	13	13	13	13	13	13
Emergency Management	6	6	6	6	6	6	6	6	6	6
Fire Operations	14	14	14	14	14	14	14	14	15	15
Compliance	7	7	9	9	9	9	9	9	9	9
DWI Treatment Facility	32	32	32	32	32	32	34	34	34	33
AXIS/NEXUS	6	8	12	12	12	12	12	12	12	13
Juvenile Services	50	50	50	50	50	50	50	50	50	49
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	66	67	63	62	62	62	61	61	61	61
Health and Welfare										
Health Care Assistance	2	2	2	2	2	2	2	1	1	1
Housing Authority	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	60	62	62	62	62	62	62	62	62	62
Golf Course	0	0	12	12	12	11	11	11	11	10
Environmental										
Solid Waste	25	26	30	31	31	31	31	31	30	30
San Juan Water Commission	4	4	5	5	5	5	5	6	6	6
Total	717	737	758	756	756	756	757	755	755	752

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			
	2008	2009	2010	2011
General Government				
Assessor's				
Property transfers (13)	5,808	5,245	4,368	4,953
Approximate number of reappraisals (1)	14,919	57,519	14,726	58,834
County Clerk				
Number of documents recorded	25,314	18,583	16,347	16,469
Number of marriage licenses issued	901	858	714	769
Bureau of Elections				
Number of registered voters	61,177	61,874	63,789	67,189
Probate Judge				
Number of probates filed	81	100	92	88
County Treasurer				
Number of property tax bills processed	55,548	56,067	56,371	56,851
Number of 2nd half notice reminders processed	20,537	18,475	19,980	19,932
Number of accounts payable checks processed	475	443	419	411
Number of Manufactured Home moving permits issued	992	744	713	883
Number of Mobile Home tax releases processed (21)	N/A	N/A	N/A	N/A
Number of cash receipts processed	N/A	3,120	3,744	3,854
Finance				
Number of accounts payable checks processed	11,780	11,221	10,839	10,793
Number of payroll checks processed	7,241	7,169	5,550	5,768
Number of direct deposits processed	12,980	14,045	14,832	15,820
Central Purchasing				
Number of purchase orders processed	2,565	3,006	2,088	2,989
Number of bids processed	62	59	34	35
Human Resources				
Number of applicants processed	2,475	2,608	3,346	3,174
Turnover rate	15.20%	15.27%	11.49%	16.67%
Information Technology				
Number of servers maintained	51	67	64	55
Number of pc's maintained	801	801	875	822
Number of phones maintained	555	552	587	596
Number of routers maintained	7	9	10	11
Number of switches maintained	47	49	46	47
Number of access points (22)				
Geographic Info Systems				
Number of maps created (7)				
Large Northern Map	46	19	30	36
Southern Map	15	10	6	11
GIS Map Book	69	54	61	34
Special Map Requests	406	421	391	252
Data - CD or Email Shape Files	35	17	31	51
Fire "Region" Books	14	22	10	12
EMS Map Books	17	0	2	23
Legal				
Number of civil cases filed	9	10	12	12
Number of civil cases closed	8	7	7	7
Number of civil cases pending	10	8	6	11
Risk Management				
Dollar amount of insurance premiums	\$ 1,180,493	\$ 1,235,729	\$ 1,026,775	\$ 1,045,191
Dollar amount of work comp premiums (16)	N/A	\$ 601,655	\$ 668,439	\$ 701,861
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	606	715	684	662
Number of beds	1,044	1,044	1,044	1,057
Per diem rate	\$ 61.48	\$ 61.48	\$ 63.23	\$ 63.23
Inmate worker (trustees) hours worked (3)	15,982	17,741	21,582	7,590
Criminal Justice (11)				
Basic Police Academy Course	N/A	N/A	N/A	2
Advanced Training Course	N/A	N/A	N/A	5
Defensive Driving Course	N/A	N/A	N/A	12
Alive @ 25 Driving Course (20)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (12)	N/A	N/A	N/A	N/A
Alternative Sentencing (8)				
Individuals treated - Adult Misdemeanor Compliance	890	1,393	2,081	1,863
Individuals treated - DWI Treatment Facility	515	529	523	405
Individuals Treated - Jail based Methamphetamine Treatment	47	46	62	51
Sheriff Department (6)				
Arrests - Adult	3,131	3,210	3,245	3,417
Arrests - Juvenile	350	308	280	303
Citations	10,853	12,723	12,601	15,430
Calls for service	48,813	48,589	52,970	55,426
Community Development				
Number of building permits issued	644	584	1,392	1,151
Number of building inspections	2,562	2,127	2,346	2,633
Number of exemptions	74	72	43	47
Number of replats	4	5	2	1
Number of subdivisions	1	0	1	0
Number of summary subdivisions	12	6	3	5
Number of new addresses issued (9)	N/A	N/A	339	258
Number of address changes (15)	N/A	N/A	N/A	N/A
Number of new roads (15)	N/A	N/A	N/A	N/A
Number of addresses updated (17)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (9)	N/A	N/A	58	81
Number of cleanup yards to landfill (9)	N/A	N/A	7,050	11,806

SCHEDULE 23

Fiscal Year					
2012	2013	2014	2015	2016	2017
4,676	4,840	4,589	6,145	4,895	4,588
58,756	56,511	58,865	58,829	59,003	58,909
15,544	18,002	15,195	10,770	15,408	15,608
764	696	764	449	544	623
70,195	73,212	74,225	66,770	69,500	69,667
123	107	125	116	160	166
57,050	57,046	56,976	57,064	57,057	57,081
19,759	20,067	19,839	32,478	32,645	21,478
418	429	470	507	449	376
717	602	655	526	187	249
N/A	N/A	N/A	N/A	518	1,119
3,990	4,707	3,846	4,629	5,110	9,559
10,733	10,400	9,746	9,637	9,481	8,765
5,003	5,045	1,193	829	897	700
15,512	15,763	16,826	18,993	20,841	20,679
2,832	2,189	2,038	2,142	2,131	2,413
32	29	21	17	28	20
2,582	2,150	2,224	2,460	3,112	3,322
15.95%	15.67%	17.00%	19.00%	20.98%	24.04%
35	35	35	60	52	52
775	775	775	500	600	600
598	598	598	634	579	586
12	12	12	12	12	9
48	48	48	49	47	30
					40
15	13	9	4	15	22
8	8	6	1	6	15
40	60	27	2	80	53
437	330	449	142	244	244
35	38	40	15	5	40
0	1	3	0	0	0
4	0	0	0	0	0
10	10	9	10	4	8
8	6	6	4	6	4
10	8	11	13	8	7
\$ 1,095,798	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538
\$ 736,954	\$ 792,226	\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779
609	686	725	721	657	587
1,057	1,091	1,091	1,091	1,091	1,091
\$ 63.32	\$ 67.79	\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62
11,761	10,866	12,256	12,256	12,256	10,405
2	2	2	3	3	2
11	21	19	30	18	14
6	10	12	12	10	10
N/A	N/A	N/A	N/A	12	12
12,500	12,184	11,744	14,365	9,398	6,672
926	978	999	1,365	1,945	1,069
540	455	462	517	495	404
58	76	73	79	68	53
3,623	3,504	2,810	2,235	2,191	2,603
237	212	219	259	207	34
19,626	14,558	13,787	9,651	9,023	10,161
56,341	51,895	49,156	47,608	47,203	53,682
1,359	1,263	1,948	1,778	1,472	1,142
3,392	3,031	3,575	3,186	2,561	2,869
48	59	56	68	67	53
2	25	10	14	13	10
2	0	1	0	0	1
4	12	5	3	3	2
227	190	142	205	194	167
N/A	111	95	43	63	49
N/A	22	12	17	10	6
N/A	N/A	N/A	443	339	312
101	80	98	74	62	56
17,220	15,445	13,670	8,075	4,005	7,400

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

Function/Program	Fiscal Year			
	2008	2009	2010	2011
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	14	14	15	16
Number of radio towers used by SJC (maintained radio system within)	22	22	23	24
Fire Operations				
Fire districts	14	14	14	14
Fire stations (14)	23	23	23	23
Volunteer firefighters	320	370	340	260
Number of calls responded to (2)	7,463	7,300	7,413	7,152
Juvenile Services				
Juveniles housed in facility				
Secure Detention	600	531	555	576
Emergency Crisis Shelter (4)	450	302	267	298
Residential Treatment Center (5)	65	52	53	57
CYFD Long Term	25	27	30	28
Number of beds				
Secure Detention	46	46	46	46
Emergency Crisis Shelter	16	16	16	16
Residential Treatment Center	16	16	16	16
Per diem rate Secure Detention	\$ 185	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	\$ 231	\$ 231	\$ 231	\$ 231
Public Works				
Road				
County maintained roads (miles)	749.71	752.46	755.40	755.40
Bridges (length in feet)	2,648	2,648	2,988	2,988
Number of bridges	18	18	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	3,979	3,821	4,258	3,984
Dollar amount of claims	\$ 888,687	\$ 1,403,850	\$ 1,891,749	\$ 2,141,763
Sole Community Provider Report (SJRMC claims processed)	\$ 1,828,218	\$ 3,065,547	\$ 5,081,795	\$ 4,717,521
Contract Health Services (19)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	222	217	256	238
Culture and Recreation				
Parks & Facilities				
Number of events held	1,392	1,362	1,153	782
Number of buildings maintained countywide	109	99	101	101
Number of buildings maintained at McGee Park	26	23	23	23
County fair attendance (approximately)	93,000	90,000	92,000	88,000
Buildings owned, but not maintained by San Juan County	N/A	10	12	12
Riverview Golf Course (10)				
Number of Rounds Played	N/A	N/A	N/A	21,575
Average Revenue per Round Played	N/A	N/A	N/A	\$ 29
Average Revenue per Green Fee	N/A	N/A	N/A	\$ 9
Average Revenue in Food & Beverage	N/A	N/A	N/A	\$ 4
Average Revenue in Merchandise	N/A	N/A	N/A	\$ 5
Environmental				
Solid Waste				
Transfer stations	11	11	12	12
Refuse collected at regional landfill (18)	264,280	323,100	271,647	306,088
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	58,065	50,494	51,150	51,341
Total calls answered (including non-emergency lines)	303,957	308,353	312,361	379,110

Source: Information provided by individual San Juan County departments.

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE 23

Fiscal Year						
2012	2013	2014	2015	2016	2017	
16	16	16	16	16	17	
24	24	24	24	24	25	
14	14	14	14	14	10	
24	24	24	24	24	22	
251	262	267	284	275	261	
8,021	9,417	10,765	9,349	9,923	9,254	
562	559	766	398	335	373	
226	218	354	191	127	182	
59	62	231	54	49	64	
37	39	42	16	10	18	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	
755.49	756.42	746.28	744.34	744.05	752.25	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
6,939	8,715	8,076	2,439	2,520	2,603	
\$ 2,808,461	\$ 3,548,326	\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421	
\$ 7,054,892	\$ 8,455,146	\$ 5,762,945	\$ 500,000	\$ -	\$ -	
N/A	N/A	N/A	\$ 84,530	\$ 147,569	\$ 478,288	
233	217	224	272	268	238	
600	621	631	659	544	526	
101	102	101	101	125	125	
22	22	22	22	22	20	
90,400	92,200	92,000	94,000	92,000	92,000	
12	12	10	10	13	15	
23,788	23,527	22,115	22,185	22,882	22,911	
\$ 27	\$ 29	\$ 28	\$ 29	\$ 26	\$ 26	
\$ 12	\$ 12	\$ 8	\$ 8	\$ 7	\$ 7	
\$ 4	\$ 4	\$ 4	\$ 5	\$ 4	\$ 4	
\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 3	
12	12	12	12	12	12	
279,202	277,611	257,736	(18) 30,045	24,284	25,301	
55,556	57,203	60,135	79,114	63,004	59,466	
379,189	303,741	308,288	241,175	248,401	291,956	

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

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

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

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

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

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

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

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

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

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

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

(22) Data for Information Technology access points was added in FY17.

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

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

Source: San Juan County Finance Department

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

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

SCHEDULE 24

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
7,595,303	8,226,107	8,226,107	8,226,107	8,412,504	8,226,107
1,133,350	1,133,350	1,310,645	1,365,718	1,365,718	2,049,878
6,657,342	6,130,838	5,794,633	5,577,714	5,582,363	4,427,466
<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	<u>16,737,984</u>	<u>16,929,030</u>	<u>16,271,896</u>
2,328,432	2,328,432	2,328,432	2,241,959	2,241,959	2,307,624
53,210,657	53,432,094	72,980,006	72,835,702	72,835,702	73,993,663
10,337,270	10,337,270	10,791,803	10,829,080	11,121,128	13,842,359
25,066,127	26,168,194	27,716,792	29,400,779	29,310,884	32,953,176
<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	<u>115,307,520</u>	<u>115,509,673</u>	<u>123,096,822</u>
29,989	29,989	29,989	29,989	29,989	267,222
936,848	936,848	936,848	945,836	945,836	945,836
172,241	172,241	172,241	172,241	172,241	1,397,210
8,239,691	8,346,227	8,152,475	8,251,462	8,541,617	9,164,755
109,428,746	112,526,714	113,330,071	112,326,948	115,325,454	115,297,970
<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	<u>121,726,476</u>	<u>125,015,137</u>	<u>127,072,993</u>
356,044	356,044	356,044	328,373	418,216	418,216
45,870,376	44,923,550	44,923,550	44,923,550	45,565,143	45,751,539
16,214,263	16,380,290	16,427,568	16,597,164	16,592,722	23,065,089
6,024,732	5,782,896	5,725,239	5,996,932	6,083,213	5,825,036
<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	<u>67,846,019</u>	<u>68,659,294</u>	<u>75,059,880</u>
3,618,440	3,618,440	3,618,440	3,651,074	3,651,074	3,651,074
14,079,418	16,023,439	16,011,837	16,011,837	16,011,837	16,229,523
12,587,023	12,422,488	12,440,749	12,518,365	12,518,365	12,518,365
2,386,352	2,419,084	2,319,150	2,333,639	2,625,405	2,739,274
<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	<u>34,514,915</u>	<u>34,806,681</u>	<u>35,138,236</u>
237,233	237,233	237,233	237,233	237,233	-
152,976	152,976	152,976	152,976	152,976	152,976
1,148,511	1,175,769	1,175,769	1,224,969	1,224,969	-
1,838,094	2,010,256	2,010,256	2,044,903	1,956,355	2,148,172
<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>	<u>3,660,081</u>	<u>3,571,533</u>	<u>2,301,148</u>
22,288,551	21,468,979	2,036,055	8,426,493	12,004,841	4,089,588
<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>	<u>\$ 368,219,488</u>	<u>\$ 376,496,189</u>	<u>\$ 383,030,563</u>
-	-	-	-	-	-
1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987
178,695	178,695	178,695	187,003	187,003	187,003
1,716,082	1,683,043	1,628,161	1,530,357	1,597,565	3,682,042
<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>	<u>3,078,347</u>	<u>3,145,555</u>	<u>5,230,032</u>
-	-	-	1,690,833	2,048,544	-
<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>	<u>\$ 4,769,180</u>	<u>\$ 5,194,099</u>	<u>\$ 5,230,032</u>
-	-	-	-	-	-
-	-	-	-	-	-
96,251	121,026	114,868	103,070	103,070	108,494
<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>

SAN JUAN COUNTY, NEW MEXICO
 BANK ACCOUNTS
 June 30, 2017

Description	6/30/17 Bank			Other Reconciling	
	Balance	O/S Deposits	O/S Checks	Items	Book Balance
Citizens					
Citizens - HUD	\$ 250,325	-	(102,836)	-	147,489
Tall Tree - Health Ins.	535,562	340	(535,902)	-	-
Total Demand Deposits	785,887	340	(638,738)	-	147,489
Citizens - Certificates of Deposit	11,000,000	-	-	-	11,000,000
Citizens Bank total	11,785,887	340	(638,738)	-	11,147,489
Vectra Bank					
Vectra - Certificates of Deposit	6,000,000	-	-	-	6,000,000
Vectra Bank total	6,000,000	-	-	-	6,000,000
Washington Federal					
Washington Federal	2,003,761	-	-	-	2,003,761
Vectra Bank total	2,003,761	-	-	-	2,003,761
Four Corners Community Bank					
Four Corners - Certificates of Deposit	1,000,000	-	-	-	1,000,000
Vectra Bank total	1,000,000	-	-	-	1,000,000
Wells Fargo Bank					
Wells Fargo - Operating	4,305,660	105,181	(999,911)	1,169	3,412,099
SJC Payroll Account	124,999	-	(148,768)	(3,254)	(27,023)
Communications Authority Payroll Account	19,131	-	(9,680)	-	9,451
San Juan Water Commission Payroll Account	2,779	-	(1,477)	(1,302)	-
Criminal Justice Training Authority	144,838	-	(58)	(3,065)	141,715
Wells Fargo - Property Tax Account	956,144	42,691	(59,289)	-	939,546
Wells Fargo Bank Total	5,553,551	147,872	(1,219,183)	(6,452)	4,475,788
Total all banks	\$ 26,343,199	\$ 148,212	\$ (1,857,921)	\$ (6,452)	\$ 24,627,038

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2017

	Pledged Collateral		Citizens Bank of Farmington	Wells Fargo Bank	Washington Federal Bank	Four Corners Community Bank	Vectra Bank	Total
	Safekeeping Location	Type of Security						
Funds on deposit								
Interest bearing deposits			\$ 250,325	-	2,003,761	-	-	2,254,086
Non-interest bearing deposits			535,562	5,553,551	-	-	-	6,089,113
Certificates of deposit			11,000,000	-	-	1,000,000	6,000,000	18,000,000
			<u>11,785,887</u>	<u>5,553,551</u>	<u>2,003,761</u>	<u>1,000,000</u>	<u>6,000,000</u>	<u>26,343,199</u>
Less: FDIC insurance			500,000	250,000	250,000	250,000	250,000	1,500,000
Total uninsured public funds			<u>\$ 11,285,887</u>	<u>5,303,551</u>	<u>1,753,761</u>	<u>750,000</u>	<u>5,750,000</u>	<u>24,843,199</u>
Pledged Collateral Required:								
50 percent on deposits			\$ 5,642,944	2,651,776	876,880	375,000	2,875,000	12,421,599
Pledged Collateral Required			<u>5,642,944</u>	<u>2,651,776</u>	<u>876,880</u>	<u>375,000</u>	<u>2,875,000</u>	<u>12,421,599</u>
Pledged Collateral at June 30, 2017			<u>9,259,615</u>	<u>7,822,067</u>	<u>1,141,812</u>	<u>691,047</u>	<u>3,950,692</u>	<u>22,865,233</u>
Excess (deficiency)			<u>\$ 3,616,672</u>	<u>5,170,292</u>	<u>264,932</u>	<u>316,047</u>	<u>1,075,692</u>	<u>10,443,634</u>
Pledged collateral	Federal Home Loan Bank, Dallas, Texas	FHLB 6/20/31 CUSIP # 3133EEUL2 FHLB 9/15/43 CUSIP # 3137B5V42 FHLB 10/15/46 CUSIP # 3137B5M59 FHLB 2/15/29 CUSIP #078275C69 FHLB 8/15/29 CUSIP #987337CL4 FNMA 11/1/46 CUSIP #3140EW4W2	3,511,200	-	-	-	-	3,511,200
	Bank of New York, Mellon, New York	FNMA 6/01/43 CUSIP #3138ELGG2 FNMA 9/01/35 CUSIP #3138WFRL2	-	5,763,197	-	-	-	5,763,197
	Zions Bank Salt Lake City, Utah	FNMA 12/1/24 CUSIP #31418BLA2 FNMA 6/01/33 CUSIP #31401HZA3 FNMA 10/01/24 CUSIP #31418BJJ6 FAMC 7/25/18 CUSIP #31317JAF8 FAMC 1/25/34 CUSIP #31317UAD8 FNMA 2/1/25 CUSIP #31418BNB8 FAMC 1/25/25 CUSIP #313172AF5	-	2,058,870	-	-	839,551	2,058,870
			-	-	1,141,812	-	-	1,141,812
			-	-	-	331,146	-	331,146
			-	-	-	359,901	-	359,901
			-	-	-	-	839,551	839,551
			-	-	-	-	63,505	63,505
			-	-	-	-	1,289,199	1,289,199
			-	-	-	-	54,841	54,841
			-	-	-	-	70,977	70,977
			-	-	-	-	779,508	779,508
			-	-	-	-	853,111	853,111
Totals			<u>\$ 9,259,615</u>	<u>7,822,067</u>	<u>1,141,812</u>	<u>691,047</u>	<u>3,950,692</u>	<u>22,865,233</u>
Reconciliation to Financial Statements:								
Total per banks			\$ 11,785,887	5,553,551	2,003,761	1,000,000	6,000,000	26,343,199
Reconciling items:								
Deposits in transit			340	147,872	-	-	-	148,212
Outstanding checks			(630,999)	(1,219,183)	-	-	-	(1,850,182)
Other reconciling items			-	(7,621)	-	-	-	(7,621)
			<u>\$ 11,155,228</u>	<u>4,474,619</u>	<u>2,003,761</u>	<u>1,000,000</u>	<u>6,000,000</u>	<u>24,633,608</u>
Investments								47,942,880
Cash on hand								6,570
Cash and investments per financial statements								<u>\$ 72,583,058</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2017

Property taxes receivable, beginning of year	\$ 3,907,319
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	79,091,914
Adjustments	
Net increases in taxes receivables	<u>301,876</u>
Total receivables prior to collections	83,301,109
Collections for fiscal year ended June 30, 2017	<u>(78,889,727)</u>
Property taxes receivables, end of year	<u><u>\$ 4,411,382</u></u>

Property taxes receivable by years

2007	\$ 3,501
2008	5,866
2009	6,983
2010	14,414
2011	10,367
2012	43,092
2013	142,863
2014	361,200
2015	1,238,986
2016	<u>2,584,110</u>
Total taxes receivable	4,411,382
Property taxes receivable reported in the general fund	(1,177,431)
Property taxes receivable reported in the special revenue funds (water reserve fund	<u>(87,986)</u>
Subtotal	<u>(1,265,417)</u>
Total property taxes receivable - agency funds	<u><u>\$ 3,145,965</u></u>

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating-010_011									
2007	123,683.60	0.00	123,675.57	1,236.76	0.00	122,438.81	0.00	0.00	8.03
2008	124,473.59	0.00	124,467.13	1,244.67	0.00	123,222.46	0.00	0.00	6.46
2009	130,593.39	0.00	130,586.73	1,305.87	0.00	129,280.86	0.00	0.00	6.66
2010	134,212.06	0.00	134,204.83	1,342.05	0.00	132,862.78	0.00	0.00	7.23
2011	136,252.60	1.84	136,233.76	1,362.34	1.82	134,871.42	0.00	0.00	18.84
2012	139,604.27	85.18	139,477.06	1,394.77	84.34	138,082.29	0.00	0.00	127.21
2013	140,115.69	249.37	139,684.03	1,396.84	246.90	138,287.19	0.00	0.00	431.66
2014	142,139.33	2,229.16	141,190.36	1,411.90	2,207.09	139,778.46	0.00	0.00	948.97
2015	144,379.48	4,347.40	137,616.33	1,376.16	4,304.36	136,240.17	0.00	0.00	6,763.15
2016	141,730.49	134,967.31	134,769.19	1,347.69	133,631.00	133,421.50	0.00	0.00	6,961.30
Total Aztec Schools Operational	1,357,184.50	141,880.27	1,341,904.99	13,419.05	140,475.51	1,328,485.94	0.00	0.00	15,279.51
Aztec Schools Debt Service-010-1_011-1									
2007	953,602.48	0.00	953,524.88	9,535.25	0.00	943,989.63	0.00	0.00	77.60
2008	981,928.60	0.00	981,860.15	9,818.60	0.00	972,041.55	0.00	0.00	68.45
2009	1,951,985.97	0.00	1,951,852.60	19,518.53	0.00	1,932,334.07	0.00	0.00	133.37
2010	1,688,063.52	0.00	1,687,944.08	16,879.44	0.00	1,671,064.64	0.00	0.00	119.44
2011	1,724,371.87	20.03	1,724,112.46	17,241.12	19.83	1,706,871.34	0.00	0.00	259.41
2012	2,531,035.09	1,770.23	2,528,824.56	25,288.25	1,752.70	2,503,536.31	0.00	0.00	2,210.53
2013	3,316,890.63	6,958.29	3,306,861.66	33,068.62	6,889.40	3,273,793.04	0.00	0.00	10,028.97
2014	2,683,888.82	41,435.61	2,663,689.88	26,636.90	41,025.36	2,637,052.98	0.00	0.00	20,198.94
2015	3,456,129.72	100,311.11	3,317,839.03	33,178.39	99,317.93	3,284,660.64	0.00	0.00	138,290.69
2016	4,427,847.28	4,202,261.41	4,205,040.08	42,050.40	4,160,654.86	4,162,989.68	0.00	0.00	222,807.20
Total Aztec Schools Debt Svc.	23,715,743.98	4,352,756.68	23,321,549.38	233,215.49	4,309,660.08	23,088,333.89	0.00	0.00	394,194.60
Aztec Schools Capital Improvements-010-2									
2007	642,028.02	0.00	641,975.71	6,419.76	0.00	635,555.95	0.00	0.00	52.31
2008	654,995.92	0.00	654,950.24	6,549.50	0.00	648,400.74	0.00	0.00	45.68
2009	683,610.07	0.00	683,564.52	6,835.65	0.00	676,728.87	0.00	0.00	45.55
2010	710,280.48	0.00	710,231.03	7,102.31	0.00	703,128.72	0.00	0.00	49.45
2011	726,271.63	8.57	726,163.22	7,261.63	8.49	718,901.59	0.00	0.00	108.41
2012	750,637.78	518.90	749,979.78	7,499.80	513.76	742,479.98	0.00	0.00	658.00
2013	717,629.51	1,485.21	715,456.03	7,154.56	1,470.50	708,301.47	0.00	0.00	2,173.48
2014	729,538.39	11,281.88	724,113.31	7,241.13	11,170.18	716,872.18	0.00	0.00	5,425.08
2015	742,340.30	21,639.18	712,054.25	7,120.54	21,424.93	704,933.71	0.00	0.00	30,286.05
2016	734,097.08	697,001.37	697,271.09	6,972.71	690,100.37	690,298.38	0.00	0.00	36,825.99
Total Aztec Sch. Cap. Imp.	7,091,429.18	731,935.11	7,015,759.18	70,157.59	724,688.23	6,945,601.59	0.00	0.00	75,670.00

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Sch/Mosaic Academy Capital Improvements-010-1&2									
2007	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
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	40,742.64	83.97	40,619.71	406.20	83.14	40,213.51	0.00	0.00	122.93
2014	40,810.81	899.90	40,501.97	405.02	890.99	40,096.95	0.00	0.00	308.84
2015	43,036.97	1,245.29	41,282.56	412.83	1,232.96	40,869.73	0.00	0.00	1,754.41
2016	43,651.77	41,266.30	41,460.96	414.61	40,857.72	41,046.35	0.00	0.00	2,190.81
Total Aztec Sch/Mosaic Cap. Imp.	168,242.19	43,495.46	163,865.20	1,638.65	43,064.81	162,226.55	0.00	0.00	4,376.99
61/20 School District Operating									
2007	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00
2008	422.83	0.00	422.83	4.23	0.00	418.60	0.00	0.00	0.00
2009	488.26	0.00	488.26	4.88	0.00	483.38	0.00	0.00	0.00
2010	565.84	0.00	565.84	5.66	0.00	560.18	0.00	0.00	0.00
2011	568.53	0.00	568.53	5.69	0.00	562.84	0.00	0.00	0.00
2012	947.73	0.00	947.73	9.48	0.00	938.25	0.00	0.00	0.00
2013	663.29	0.00	663.29	6.63	0.00	656.66	0.00	0.00	0.00
2014	690.65	0.00	660.78	6.61	0.00	654.17	0.00	0.00	29.87
2015	790.65	161.43	760.67	7.61	159.83	753.06	0.00	0.00	29.98
2016	783.03	530.37	742.04	7.42	525.12	734.62	0.00	0.00	40.99
Total 61/20 Schools Operational	6,213.62	691.80	6,112.78	61.13	684.95	6,051.65	0.00	0.00	100.84
61/20 Schools Debt Service									
2007	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00
2008	2,685.73	0.00	2,685.73	26.86	0.00	2,658.87	0.00	0.00	0.00
2009	3,102.95	0.00	3,102.95	31.03	0.00	3,071.92	0.00	0.00	0.00
2010	6,590.86	0.00	6,590.86	65.91	0.00	6,524.95	0.00	0.00	0.00
2011	5,806.22	0.00	5,806.22	58.06	0.00	5,748.16	0.00	0.00	0.00
2012	9,279.62	0.00	9,279.62	92.80	0.00	9,186.82	0.00	0.00	0.00
2013	12,334.35	0.00	12,334.35	123.34	0.00	12,211.01	0.00	0.00	0.00
2014	10,161.97	0.00	9,717.92	97.18	0.00	9,620.74	0.00	0.00	444.05
2015	14,481.38	5,160.83	13,918.59	139.19	5,109.73	13,779.40	0.00	0.00	562.79
2016	18,563.02	19,848.53	17,492.11	174.92	19,652.01	17,317.19	0.00	0.00	1,070.91
Total 61/20 Schools Debt Svc.	84,537.94	25,009.36	82,460.19	824.60	24,761.74	81,635.59	0.00	0.00	2,077.75

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Schools Capital Improvements									
2007	1,810.42	0.00	1,810.42	18.10	0.00	1,792.32	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
2009	2,379.70	0.00	2,379.70	23.80	0.00	2,355.90	0.00	0.00	0.00
2010	2,478.60	0.00	2,478.60	24.79	0.00	2,453.81	0.00	0.00	0.00
2011	2,804.09	0.00	2,804.09	28.04	0.00	2,776.05	0.00	0.00	0.00
2012	2,816.93	0.00	2,816.93	28.17	0.00	2,788.76	0.00	0.00	0.00
2013	2,733.32	0.00	2,733.32	27.33	0.00	2,705.99	0.00	0.00	0.00
2014	2,844.83	0.00	2,720.68	27.21	0.00	2,693.47	0.00	0.00	124.15
2015	3,220.18	1,138.68	3,095.47	30.95	1,127.41	3,064.52	0.00	0.00	124.71
2016	3,203.22	3,411.42	3,021.21	30.21	3,377.64	2,991.00	0.00	0.00	182.01
Total 61/20 Sch. Cap. Imp.	26,361.97	4,560.10	25,931.10	259.31	4,505.05	25,671.79	0.00	0.00	430.87
Total Aztec/Mosaicand 61/20 School District									
2007	1,722,949.17	0.00	1,722,811.23	17,228.11	0.00	1,705,583.12	0.00	0.00	137.94
2008	1,766,577.35	0.00	1,766,456.76	17,664.57	0.00	1,748,792.19	0.00	0.00	120.59
2009	2,772,160.34	0.00	2,771,974.76	27,719.75	0.00	2,744,255.01	0.00	0.00	185.58
2010	2,542,191.36	0.00	2,542,015.24	25,420.15	0.00	2,516,595.09	0.00	0.00	176.12
2011	2,596,074.94	30.44	2,595,688.28	25,956.88	30.14	2,569,731.40	0.00	0.00	386.66
2012	3,434,321.42	2,374.31	3,431,325.68	34,313.26	2,350.80	3,397,012.42	0.00	0.00	2,995.74
2013	4,231,109.43	8,776.84	4,218,352.39	42,183.52	8,689.94	4,176,168.87	0.00	0.00	12,757.04
2014	3,610,074.80	55,846.56	3,582,594.90	35,825.95	55,293.62	3,546,768.95	0.00	0.00	27,479.90
2015	4,404,378.68	134,003.92	4,226,566.90	42,265.67	132,677.15	4,184,301.23	0.00	0.00	177,811.78
2016	5,369,875.89	5,099,286.71	5,099,796.68	50,997.97	5,048,798.72	5,048,798.71	0.00	0.00	270,079.21
Total Aztec/Mosaicand 61/20 Sch	32,449,713.38	5,300,318.77	31,957,582.82	319,575.83	5,247,840.37	31,638,006.99	0.00	0.00	492,130.56

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Schools Operating-012_13									
2007	170,670.73	0.57	170,667.00	1,706.67	0.56	168,960.33	0.00	0.00	3.73
2008	188,933.85	5.32	188,925.72	1,889.26	5.27	187,036.46	0.00	0.00	8.13
2009	191,462.58	4.68	191,452.81	1,914.53	4.63	189,538.28	0.00	0.00	9.77
2010	188,413.96	3.52	188,391.44	1,883.91	3.49	186,507.53	0.00	0.00	22.52
2011	191,813.76	2.03	191,792.56	1,917.93	2.01	189,874.63	0.00	0.00	21.20
2012	194,992.58	89.56	194,912.00	1,949.12	88.67	192,962.88	0.00	0.00	80.58
2013	195,197.66	394.58	194,890.43	1,948.90	390.67	192,941.53	0.00	0.00	307.23
2014	197,474.26	1,191.06	196,584.14	1,965.84	1,179.27	194,618.30	0.00	0.00	890.12
2015	206,687.20	6,843.57	204,509.33	2,045.09	6,775.81	202,464.24	0.00	0.00	2,177.87
2016	208,550.06	203,423.73	203,444.08	2,034.44	201,409.63	201,409.64	0.00	0.00	5,105.98
Total Bloomfield Sch. Oper.	1,934,196.64	211,958.61	1,925,569.51	19,255.70	209,860.01	1,906,313.81	0.00	0.00	8,627.13
Bloomfield Schools Debt Service-012-1_013-1									
2007	2,032,409.86	9.64	2,032,352.03	20,323.52	9.54	2,012,028.51	0.00	0.00	57.83
2008	2,251,097.33	88.46	2,250,968.61	22,509.69	87.58	2,228,458.92	0.00	0.00	128.72
2009	2,522,221.03	90.46	2,522,042.36	25,220.42	89.56	2,496,821.94	0.00	0.00	178.67
2010	2,316,124.00	61.97	2,315,782.52	23,157.83	61.36	2,292,624.69	0.00	0.00	341.48
2011	2,778,925.70	42.35	2,778,492.73	27,784.93	41.93	2,750,707.80	0.00	0.00	432.97
2012	3,057,306.53	1,776.52	3,055,718.69	30,557.19	1,758.93	3,025,161.50	0.00	0.00	1,587.84
2013	4,104,722.86	11,440.10	4,096,803.93	40,968.04	11,326.83	4,055,835.89	0.00	0.00	7,918.93
2014	3,382,207.83	26,463.78	3,363,300.21	33,633.00	26,201.76	3,329,667.21	0.00	0.00	18,907.62
2015	4,035,619.46	137,073.27	3,983,672.09	39,836.72	135,716.11	3,943,835.37	0.00	0.00	51,947.37
2016	4,393,896.40	4,259,669.60	4,260,095.61	42,600.96	4,217,494.65	4,217,494.65	0.00	0.00	133,800.79
Total Bloomfield Sch Debt	30,874,531.00	4,436,716.13	30,659,228.78	306,592.29	4,392,788.25	30,352,636.49	0.00	0.00	215,302.22
Bloomfield Schools Capital Improvements-012-2_013-2									
2007	765,502.78	3.63	765,481.00	7,654.81	3.59	757,826.19	0.00	0.00	21.78
2008	840,432.08	33.03	840,384.04	8,403.84	32.70	831,980.20	0.00	0.00	48.04
2009	851,309.66	28.93	851,252.16	8,512.52	28.64	842,739.64	0.00	0.00	57.50
2010	844,853.79	21.75	844,732.23	8,447.32	21.53	836,284.91	0.00	0.00	121.56
2011	865,642.04	12.50	865,514.03	8,655.14	12.38	856,858.89	0.00	0.00	128.01
2012	883,099.37	496.15	882,655.54	8,826.56	491.24	873,828.98	0.00	0.00	443.83
2013	911,654.18	2,540.83	909,895.40	9,098.95	2,515.67	900,796.45	0.00	0.00	1,758.78
2014	918,577.27	7,151.05	913,464.04	9,134.64	7,080.25	904,329.40	0.00	0.00	5,113.23
2015	959,321.91	32,556.82	947,047.92	9,470.48	32,234.48	937,577.44	0.00	0.00	12,273.99
2016	968,357.88	939,061.83	939,155.78	9,391.56	929,764.19	929,764.22	0.00	0.00	29,202.10
Total Bloomfield Sch Cap	8,808,750.96	981,906.52	8,759,582.14	87,595.82	972,184.67	8,671,986.32	0.00	0.00	49,168.82

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Bloomfield Schools and 61/20 By Year									
2007	2,968,583.37	13.83	2,968,500.03	29,685.00	13.69	2,938,815.03	0.00	0.00	83.34
2008	3,280,463.26	126.81	3,280,278.37	32,802.78	125.55	3,247,475.59	0.00	0.00	184.89
2009	3,564,993.27	124.06	3,564,747.33	35,647.47	122.83	3,529,099.86	0.00	0.00	245.94
2010	3,349,391.75	87.24	3,348,906.19	33,489.06	86.38	3,315,417.13	0.00	0.00	485.56
2011	3,836,381.50	56.88	3,835,799.32	38,357.99	56.32	3,797,441.33	0.00	0.00	582.18
2012	4,135,398.48	2,362.23	4,133,286.23	41,332.86	2,338.84	4,091,953.37	0.00	0.00	2,112.25
2013	5,211,574.70	14,375.50	5,201,589.76	52,015.90	14,233.17	5,149,573.86	0.00	0.00	9,984.94
2014	4,498,259.36	34,805.89	4,473,348.39	44,733.48	34,461.28	4,428,614.91	0.00	0.00	24,910.97
2015	5,201,628.57	176,473.66	5,135,229.34	51,352.29	174,726.40	5,083,877.05	0.00	0.00	66,399.23
2016	5,570,804.34	5,402,155.15	5,402,695.47	54,026.95	5,348,668.47	5,348,668.52	0.00	0.00	168,108.87
Grand Total									
Bloomfield Schools	41,617,478.60	5,630,581.26	41,344,380.43	413,443.80	5,574,832.93	40,930,936.63	0.00	0.00	273,098.17

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Central Consolidated Schools Operational-016_017									
2007	317,704.29	2.47	317,691.01	3,176.91	2.45	314,514.10	0.00	0.00	13.28
2008	324,316.75	0.00	324,298.17	3,242.98	0.00	321,055.19	0.00	0.00	18.58
2009	347,434.41	0.00	347,413.56	3,474.14	0.00	343,939.42	0.00	0.00	20.85
2010	385,607.82	0.00	385,586.06	3,855.86	0.00	381,730.20	0.00	0.00	21.76
2011	395,676.78	187.33	395,652.95	3,956.53	185.48	391,696.42	0.00	0.00	23.83
2012	386,153.69	343.13	386,036.67	3,860.37	339.73	382,176.30	0.00	0.00	117.02
2013	381,372.14	555.88	381,102.62	3,811.03	550.38	377,291.59	0.00	0.00	269.52
2014	341,624.61	1,322.83	340,987.68	3,409.88	1,309.73	337,577.80	0.00	0.00	636.93
2015	374,775.30	4,726.54	373,042.99	3,730.43	4,679.74	369,312.56	0.00	0.00	1,732.31
2016	401,390.81	396,597.39	396,037.05	3,966.37	392,670.68	392,670.68	0.00	0.00	4,753.76
Total Central Con Sch Oper	3,656,056.60	403,735.57	3,648,448.76	36,484.49	399,738.19	3,611,964.27	0.00	0.00	7,607.84
Central Consolidated Schools Debt Service-016-1_017-1									
2007	4,475,606.81	50.17	4,475,337.34	44,753.37	49.67	4,430,583.97	0.00	0.00	269.47
2008	4,565,270.96	0.00	4,564,909.34	45,649.09	0.00	4,519,260.25	0.00	0.00	361.62
2009	4,858,112.76	0.00	4,857,691.72	48,576.92	0.00	4,809,114.80	0.00	0.00	421.04
2010	5,427,207.40	0.00	5,426,774.02	54,267.74	0.00	5,372,506.28	0.00	0.00	433.38
2011	5,580,920.43	2,581.06	5,580,429.07	55,804.29	2,555.50	5,524,624.78	0.00	0.00	491.36
2012	5,448,764.49	5,053.65	5,446,617.95	54,466.18	5,003.61	5,392,151.77	0.00	0.00	2,146.54
2013	5,382,846.02	8,852.54	5,377,904.58	53,779.05	8,764.89	5,324,125.53	0.00	0.00	4,941.44
2014	4,848,508.36	22,745.76	4,836,518.00	48,365.18	22,520.55	4,788,152.82	0.00	0.00	11,990.36
2015	5,306,893.58	72,834.58	5,275,459.28	52,754.59	72,113.45	5,222,704.69	0.00	0.00	31,434.30
2016	5,475,773.62	5,410,381.74	5,410,922.83	54,109.23	5,356,813.60	5,356,813.60	0.00	0.00	64,850.79
Total Central Con Sch Debt	51,369,904.43	5,522,499.48	51,252,564.13	512,525.64	5,467,821.27	50,740,038.49	0.00	0.00	117,340.30
Central Consolidated Schools Capital Improvements-016-2_017-2									
2007	1,309,039.72	14.68	1,308,960.91	13,089.61	14.53	1,295,871.30	0.00	0.00	78.81
2008	1,335,460.29	0.00	1,335,354.51	13,353.55	0.00	1,322,000.96	0.00	0.00	105.78
2009	1,428,785.09	0.00	1,428,666.03	14,286.66	0.00	1,414,379.37	0.00	0.00	119.06
2010	1,584,401.23	0.00	1,584,276.74	15,842.77	0.00	1,568,433.97	0.00	0.00	124.49
2011	1,626,221.37	754.30	1,626,083.79	16,260.84	746.83	1,609,822.95	0.00	0.00	137.58
2012	1,590,236.03	1,468.15	1,589,625.33	15,896.25	1,453.61	1,573,729.08	0.00	0.00	610.70
2013	1,579,010.28	2,596.81	1,577,560.75	15,775.61	2,571.10	1,561,785.14	0.00	0.00	1,449.53
2014	1,420,636.39	6,631.90	1,417,147.48	14,171.47	6,566.24	1,402,976.01	0.00	0.00	3,488.91
2015	1,555,298.00	21,304.28	1,546,133.99	15,461.34	21,093.35	1,530,672.65	0.00	0.00	9,164.01
2016	1,605,563.29	1,586,389.65	1,586,548.25	15,865.48	1,570,682.82	1,570,682.77	0.00	0.00	19,015.04
Total Central Con Sch Cap	15,034,651.69	1,619,159.76	15,000,357.78	150,003.58	1,603,128.48	14,850,354.20	0.00	0.00	34,293.91

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Central Consolidated Schools By Year									
2007	6,102,350.82	67.32	6,101,989.26	61,019.89	66.65	6,040,969.37	0.00	0.00	361.56
2008	6,225,048.00	0.00	6,224,562.02	62,245.62	0.00	6,162,316.40	0.00	0.00	485.98
2009	6,634,332.26	0.00	6,633,771.31	66,337.71	0.00	6,567,433.60	0.00	0.00	560.95
2010	7,397,216.45	0.00	7,396,636.82	73,966.37	0.00	7,322,670.45	0.00	0.00	579.63
2011	7,602,818.58	3,522.69	7,602,165.81	76,021.66	3,487.81	7,526,144.15	0.00	0.00	652.77
2012	7,425,154.21	6,864.92	7,422,279.95	74,222.80	6,796.95	7,348,057.15	0.00	0.00	2,874.26
2013	7,343,228.44	12,005.23	7,336,567.95	73,365.68	11,886.37	7,263,202.27	0.00	0.00	6,660.49
2014	6,610,769.36	30,700.49	6,594,653.16	65,946.53	30,396.52	6,528,706.63	0.00	0.00	16,116.20
2015	7,236,966.88	98,865.41	7,194,636.26	71,946.36	97,886.54	7,122,689.90	0.00	0.00	42,330.62
2016	7,482,727.72	7,393,368.77	7,394,108.13	73,941.08	7,320,167.10	7,320,167.05	0.00	0.00	88,619.59
Grand Total Central Sch	70,060,612.72	7,545,394.82	69,901,370.67	699,013.71	7,470,687.94	69,202,356.96	0.00	0.00	159,242.05

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating-014_015									
2007	404,911.06	6.36	404,875.36	4,048.75	6.30	400,826.61	0.00	0.00	35.70
2008	439,345.70	6.49	439,279.61	4,392.80	6.43	434,886.81	0.00	0.00	66.09
2009	483,739.94	13.23	483,661.16	4,836.61	13.10	478,824.55	0.00	0.00	78.78
2010	499,012.68	15.38	498,818.78	4,988.19	15.23	493,830.59	0.00	0.00	193.90
2011	499,552.92	105.30	499,453.25	4,994.53	104.26	494,458.72	0.00	0.00	99.67
2012	514,637.74	365.66	514,263.48	5,142.63	362.04	509,120.85	0.00	0.00	374.26
2013	523,832.70	1,090.47	522,659.94	5,226.60	1,079.67	517,433.34	0.00	0.00	1,172.76
2014	531,257.36	5,028.71	528,280.30	5,282.80	4,978.92	522,997.50	0.00	0.00	2,977.06
2015	542,123.60	14,802.61	533,395.71	5,333.96	14,656.05	528,061.75	0.00	0.00	8,727.89
2016	549,608.83	527,431.83	527,484.59	5,274.85	522,209.73	522,209.74	0.00	0.00	22,124.24
Total Farmington Sch Oper	4,988,022.53	548,866.05	4,952,172.18	49,521.72	543,431.73	4,902,650.46	0.00	0.00	35,850.35
Farmington Schools Debt Service-014-1_015-1									
2007	7,781,603.31	143.77	7,780,980.11	77,809.80	142.35	7,703,170.31	0.00	0.00	623.20
2008	6,445,608.29	111.76	6,444,734.64	64,447.35	110.65	6,380,287.29	0.00	0.00	873.65
2009	6,012,251.42	199.96	6,011,334.44	60,113.34	197.98	5,951,221.10	0.00	0.00	916.98
2010	6,283,574.67	234.77	6,281,428.58	62,814.29	232.45	6,218,614.29	0.00	0.00	2,146.09
2011	6,318,448.97	1,161.87	6,317,185.46	63,171.85	1,150.37	6,254,013.61	0.00	0.00	1,263.51
2012	6,787,194.82	4,851.41	6,782,398.69	67,823.99	4,803.38	6,714,574.70	0.00	0.00	4,796.13
2013	7,695,854.63	16,520.11	7,678,729.53	76,787.30	16,356.54	7,601,942.23	0.00	0.00	17,125.10
2014	5,381,676.22	50,410.14	5,350,619.01	53,506.19	49,911.03	5,297,112.82	0.00	0.00	31,057.21
2015	6,499,605.63	169,394.52	6,395,477.77	63,954.78	167,717.35	6,331,522.99	0.00	0.00	104,127.86
2016	7,365,444.19	7,073,137.69	7,073,845.09	70,738.45	7,003,106.62	7,003,106.64	0.00	0.00	291,599.10
Total Farmington Sch Debt	66,571,262.15	7,316,166.01	66,116,733.32	661,167.33	7,243,728.72	65,455,565.99	0.00	0.00	454,528.83
Farmington Schools Capital Improvements-014-2_015-2									
2007	2,011,584.30	36.95	2,011,422.52	20,114.23	36.58	1,991,308.29	0.00	0.00	161.78
2008	2,184,241.54	37.57	2,183,943.70	21,839.44	37.20	2,162,104.26	0.00	0.00	297.84
2009	2,360,668.07	76.65	2,360,304.76	23,603.05	75.89	2,336,701.71	0.00	0.00	363.31
2010	2,423,421.77	89.00	2,422,582.91	24,225.83	88.12	2,398,357.08	0.00	0.00	838.86
2011	2,441,909.78	458.72	2,441,421.64	24,414.22	454.18	2,417,007.42	0.00	0.00	488.14
2012	2,610,961.65	1,866.30	2,609,116.62	26,091.17	1,847.82	2,583,025.45	0.00	0.00	1,845.03
2013	2,667,198.98	5,724.26	2,661,263.59	26,612.64	5,667.58	2,634,650.95	0.00	0.00	5,935.39
2014	2,706,532.14	25,361.49	2,690,928.93	26,909.29	25,110.39	2,664,019.64	0.00	0.00	15,603.21
2015	2,769,032.41	72,266.17	2,724,664.45	27,246.64	71,550.66	2,697,417.81	0.00	0.00	44,367.96
2016	2,806,793.47	2,695,303.63	2,695,573.21	26,955.73	2,668,617.46	2,668,617.48	0.00	0.00	111,220.26
Total Farmington Sch Cap	24,982,344.11	2,801,220.74	24,801,222.33	248,012.22	2,773,485.88	24,553,210.11	0.00	0.00	181,121.78

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service-014-3_015-3									
2007	27,241.37	0.52	27,239.18	272.39	0.51	26,966.79	0.00	0.00	2.19
2008	1,873,827.22	32.49	1,873,573.24	18,735.73	32.17	1,854,837.51	0.00	0.00	253.98
2009	3,026,824.04	100.67	3,026,362.40	30,263.62	99.67	2,996,098.78	0.00	0.00	461.64
2010	2,922,823.69	109.21	2,921,825.43	29,218.25	108.13	2,892,607.18	0.00	0.00	998.26
2011	3,107,163.30	571.36	3,106,541.96	31,065.42	565.70	3,075,476.54	0.00	0.00	621.34
2012	2,904,694.85	2,076.27	2,902,642.26	29,026.42	2,055.71	2,873,615.84	0.00	0.00	2,052.59
2013	2,225,919.06	4,778.15	2,220,965.85	22,209.66	4,730.84	2,198,756.19	0.00	0.00	4,953.21
2014	4,776,118.03	44,737.91	4,748,555.45	47,485.55	44,294.96	4,701,069.90	0.00	0.00	27,562.58
2015	3,884,966.17	101,251.05	3,822,726.51	38,227.27	100,248.56	3,784,499.24	0.00	0.00	62,239.66
2016	3,213,027.16	3,085,514.31	3,085,822.91	30,858.23	3,054,964.66	3,054,964.68	0.00	0.00	127,204.25
Total Farmington Sch ET Debt	27,962,604.89	3,239,171.92	27,736,255.19	277,362.55	3,207,100.91	27,458,892.64	0.00	0.00	226,349.70
Total Farmington Schools									
By Year									
2007	10,225,340.04	187.60	10,224,517.17	102,245.17	185.74	10,122,272.00	0.00	0.00	822.87
2008	10,943,022.75	188.31	10,941,531.19	109,415.31	186.45	10,832,115.88	0.00	0.00	1,491.56
2009	11,883,483.47	390.51	11,881,662.76	118,816.63	386.64	11,762,846.13	0.00	0.00	1,820.71
2010	12,128,832.81	448.37	12,124,655.70	121,246.56	443.93	12,003,409.14	0.00	0.00	4,177.11
2011	12,367,074.97	2,297.26	12,364,602.31	123,646.02	2,274.51	12,240,956.29	0.00	0.00	2,472.66
2012	12,817,489.06	9,159.64	12,808,421.05	128,084.21	9,068.95	12,680,336.84	0.00	0.00	9,068.01
2013	13,112,805.37	28,112.98	13,083,618.91	130,836.19	27,834.63	12,952,782.72	0.00	0.00	29,186.46
2014	13,395,583.75	125,538.25	13,318,383.69	133,183.84	124,295.30	13,185,199.85	0.00	0.00	77,200.06
2015	13,695,727.81	357,714.35	13,476,264.44	134,762.64	354,172.62	13,341,501.80	0.00	0.00	219,463.37
2016	13,934,873.65	13,381,387.45	13,382,725.80	133,827.26	13,248,898.47	13,248,898.54	0.00	0.00	552,147.85
Grand Total Farmington Sch.	124,504,233.68	13,905,424.71	123,606,383.02	1,236,063.83	13,767,747.24	122,370,319.19	0.00	0.00	897,850.66

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan Community College									
2007	9,639,547.46	92.04	9,638,946.80	96,389.47	91.13	9,542,557.33	0.00	0.00	600.66
2008	10,173,569.89	117.78	10,172,605.42	101,726.05	116.61	10,070,879.37	0.00	0.00	964.47
2009	10,803,860.91	177.26	10,802,749.08	108,027.49	175.50	10,694,721.59	0.00	0.00	1,111.83
2010	11,273,017.20	186.02	11,270,733.50	112,707.34	184.18	11,158,026.17	0.00	0.00	2,283.70
2011	11,436,002.25	2,688.26	11,434,423.35	114,344.23	2,661.64	11,320,079.12	0.00	0.00	1,578.90
2012	11,570,441.74	8,374.73	11,563,771.38	115,637.71	8,291.81	11,448,133.67	0.00	0.00	6,670.36
2013	11,629,466.40	22,240.83	11,608,500.10	116,085.00	22,020.62	11,492,415.10	0.00	0.00	20,966.30
2014	11,379,871.62	94,111.81	11,326,413.24	113,264.13	93,180.01	11,213,149.11	0.00	0.00	53,458.38
2015	11,894,970.10	291,359.99	11,709,731.82	117,097.32	288,475.24	11,592,634.50	0.00	0.00	185,238.28
2016	12,327,692.89	11,950,423.91	11,951,619.08	119,516.19	11,832,102.88	11,832,102.89	0.00	0.00	376,073.81
Total San Juan Comm. College	112,128,440.46	12,369,772.62	111,479,493.77	1,114,794.94	12,247,299.62	110,364,698.83	0.00	0.00	648,946.69
Comm. College Building Levy									
2007	1,444,161.39	17.11	1,444,065.18	14,440.65	16.94	1,429,624.53	0.00	0.00	96.21
2008	1,519,909.38	21.52	1,519,758.71	15,197.59	21.31	1,504,561.12	0.00	0.00	150.67
2009	1,635,482.97	33.67	1,635,301.19	16,353.01	33.34	1,618,948.18	0.00	0.00	181.78
2010	1,697,575.59	34.72	1,697,229.87	16,972.30	34.38	1,680,257.57	0.00	0.00	345.72
2011	1,745,893.87	373.30	1,745,622.74	17,456.23	369.60	1,728,166.51	0.00	0.00	271.13
2012	1,237,354.50	927.36	1,236,593.81	12,365.94	918.18	1,224,227.87	0.00	0.00	760.69
2013	1,785,301.52	3,756.46	1,781,842.86	17,818.43	3,719.27	1,764,024.43	0.00	0.00	3,458.66
2014	1,765,562.62	15,572.34	1,756,372.82	17,563.73	15,418.16	1,738,809.09	0.00	0.00	9,189.80
2015	1,842,100.11	45,608.33	1,812,263.75	18,122.64	45,156.76	1,794,141.11	0.00	0.00	29,836.36
2016	1,877,763.63	1,816,616.19	1,816,797.88	18,167.98	1,798,629.89	1,798,629.90	0.00	0.00	60,965.75
Total Bldng. Levy	16,551,105.58	1,882,961.01	16,445,848.81	164,458.49	1,864,317.83	16,281,390.32	0.00	0.00	105,256.77
Total San Juan Comm. College By Year									
2007	11,083,708.85	109.15	11,083,011.98	110,830.12	108.07	10,972,181.86	0.00	0.00	696.87
2008	11,693,479.27	139.30	11,692,364.13	116,923.64	137.92	11,575,440.49	0.00	0.00	1,115.14
2009	12,439,343.88	210.93	12,438,050.27	124,380.50	208.84	12,313,669.77	0.00	0.00	1,293.61
2010	12,970,592.79	220.75	12,967,963.37	129,679.63	218.56	12,838,283.74	0.00	0.00	2,629.42
2011	13,181,896.12	3,061.55	13,180,046.09	131,800.46	3,031.24	13,048,245.63	0.00	0.00	1,850.03
2012	12,807,796.24	9,302.09	12,800,365.19	128,003.65	9,209.99	12,672,361.54	0.00	0.00	7,431.05
2013	13,414,767.92	25,997.29	13,390,342.96	133,903.43	25,739.89	13,256,439.53	0.00	0.00	24,424.96
2014	13,145,434.24	109,684.15	13,082,786.06	130,827.86	108,598.17	12,951,958.20	0.00	0.00	62,648.18
2015	13,737,070.21	336,968.32	13,521,995.57	135,219.96	333,632.00	13,386,775.61	0.00	0.00	215,074.64
2016	14,205,456.52	13,767,040.10	13,768,416.96	137,684.17	13,630,732.77	13,630,732.79	0.00	0.00	437,039.56
Grand Total SJ College	128,679,546.04	14,252,733.62	127,925,342.58	1,279,253.43	14,111,617.45	126,646,089.15	0.00	0.00	754,203.46

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Aztec Operating-7750									
2007	408,716.05	0.00	408,716.05	4,087.16	0.00	404,628.89	0.00	0.00	0.00
2008	446,935.55	0.00	446,934.08	4,469.34	0.00	442,464.74	0.00	0.00	1.47
2009	498,873.97	0.00	498,872.21	4,988.72	0.00	493,883.49	0.00	0.00	1.76
2010	523,885.79	0.00	523,884.24	5,238.84	0.00	518,645.40	0.00	0.00	1.55
2011	549,718.97	6.91	549,618.52	5,496.19	6.84	544,122.33	0.00	0.00	100.45
2012	574,000.85	196.47	573,193.79	5,731.94	194.52	567,461.85	0.00	0.00	807.06
2013	591,759.91	646.33	588,332.62	5,883.33	639.93	582,449.29	0.00	0.00	3,427.29
2014	618,349.24	4,509.16	612,203.02	6,122.03	4,464.51	606,080.99	0.00	0.00	6,146.22
2015	636,888.19	13,834.59	609,189.58	6,091.90	13,697.61	603,097.68	0.00	0.00	27,698.61
2016	637,281.83	592,023.72	592,082.94	5,920.83	586,162.10	586,162.11	0.00	0.00	45,198.89
Total Aztec Operational	5,486,410.35	611,217.17	5,403,027.05	54,030.27	605,165.51	5,348,996.78	0.00	0.00	83,383.30
City of Aztec - Water									
2007	13,193.52	0.00	13,193.52	131.94	0.00	13,061.58	0.00	0.00	0.00
2008	13,193.52	0.00	13,193.52	131.94	0.00	13,061.58	0.00	0.00	0.00
2009	13,106.70	0.00	13,106.70	131.07	0.00	12,975.63	0.00	0.00	0.00
2010	13,132.35	0.00	13,132.35	131.32	0.00	13,001.03	0.00	0.00	0.00
2011	13,132.35	0.00	13,132.35	131.32	0.00	13,001.03	0.00	0.00	0.00
2012	13,109.28	0.00	13,109.28	131.09	0.00	12,978.19	0.00	0.00	0.00
2013	13,109.28	214.66	13,095.13	130.95	212.53	12,964.18	0.00	0.00	14.15
2014	13,109.28	172.56	13,039.37	130.39	170.85	12,908.98	0.00	0.00	69.91
2015	13,066.62	302.78	12,798.43	127.98	299.78	12,670.45	0.00	0.00	268.19
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	118,152.90	689.99	117,800.65	1,178.01	683.16	116,622.64	0.00	0.00	352.25
Total Aztec By Year									
2007	421,909.57	0.00	421,909.57	4,219.10	0.00	417,690.47	0.00	0.00	0.00
2008	460,129.07	0.00	460,127.60	4,601.28	0.00	455,526.32	0.00	0.00	1.47
2009	511,980.67	0.00	511,978.91	5,119.79	0.00	506,859.12	0.00	0.00	1.76
2010	537,018.14	0.00	537,016.59	5,370.17	0.00	531,646.42	0.00	0.00	1.55
2011	562,851.32	6.91	562,750.87	5,627.51	6.84	557,123.36	0.00	0.00	100.45
2012	587,110.13	196.47	586,303.07	5,863.03	194.52	580,440.04	0.00	0.00	807.06
2013	604,869.19	860.98	601,427.75	6,014.28	852.46	595,413.47	0.00	0.00	3,441.44
2014	631,458.52	4,681.71	625,242.39	6,252.42	4,635.36	618,989.97	0.00	0.00	6,216.13
2015	649,954.81	14,137.36	621,988.01	6,219.88	13,997.39	615,768.13	0.00	0.00	27,966.80
2016	637,281.83	592,023.72	592,082.94	5,920.83	586,162.10	586,162.11	0.00	0.00	45,198.89
Total Aztec By Year	5,604,563.25	611,907.16	5,520,827.70	55,208.28	605,848.67	5,465,619.42	0.00	0.00	83,735.55

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating									
2007	435,814.65	9.16	435,805.14	4,358.05	9.07	431,447.09	0.00	0.00	9.51
2008	474,037.13	85.83	474,007.66	4,740.08	84.98	469,267.58	0.00	0.00	29.47
2009	502,785.19	76.40	502,769.85	5,027.70	75.64	497,742.15	0.00	0.00	15.34
2010	542,117.22	30.84	541,934.21	5,419.34	30.53	536,514.87	0.00	0.00	183.01
2011	565,062.42	0.00	564,943.70	5,649.44	0.00	559,294.26	0.00	0.00	118.72
2012	598,334.76	346.02	597,792.80	5,977.93	342.59	591,814.87	0.00	0.00	541.96
2013	620,614.25	3,339.97	618,571.50	6,185.72	3,306.90	612,385.79	0.00	0.00	2,042.75
2014	622,995.83	7,534.66	617,460.02	6,174.60	7,460.06	611,285.42	0.00	0.00	5,535.81
2015	868,310.17	74,683.82	852,093.89	8,520.94	73,944.38	843,572.95	0.00	0.00	16,216.28
2016	883,120.26	848,585.47	847,618.79	8,476.19	840,183.63	839,142.60	0.00	0.00	35,501.47
Total Bloomfield Oper.	6,113,191.88	934,692.16	6,052,997.56	60,529.98	925,437.78	5,992,467.58	0.00	0.00	60,194.32
61/20 Operating									
2007	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	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
2009	6,650.79	0.00	6,650.79	66.51	0.00	6,584.28	0.00	0.00	0.00
2010	7,263.24	0.00	7,263.24	72.63	0.00	7,190.61	0.00	0.00	0.00
2011	8,051.20	0.00	8,051.20	80.51	0.00	7,970.69	0.00	0.00	0.00
2012	9,244.33	0.00	9,244.33	92.44	0.00	9,151.89	0.00	0.00	0.00
2013	9,605.06	0.00	9,605.06	96.05	0.00	9,509.01	0.00	0.00	0.00
2014	10,010.65	0.00	9,576.04	95.76	0.00	9,480.28	0.00	0.00	434.61
2015	11,308.72	2,953.09	10,875.90	108.76	2,923.85	10,767.14	0.00	0.00	432.82
2016	10,802.45	9,159.42	10,211.88	102.12	9,068.73	10,109.76	0.00	0.00	590.57
Total 61/20 Oper.	82,156.00	12,112.51	80,698.00	806.98	11,992.58	79,891.02	0.00	0.00	1,458.00
Bloomfield Debt Service									
2007	206,500.64	4.51	206,496.44	2,064.96	4.47	204,431.48	0.00	0.00	4.20
2008	193,255.58	35.92	193,243.55	1,932.44	35.56	191,311.11	0.00	0.00	12.03
2009	208,034.84	33.06	208,028.88	2,080.29	32.73	205,948.59	0.00	0.00	5.96
2010	218,428.06	13.40	218,355.36	2,183.55	13.27	216,171.81	0.00	0.00	72.70
2011	231,004.06	0.00	230,951.47	2,309.51	0.00	228,641.96	0.00	0.00	52.59
2012	222,292.35	145.99	222,083.29	2,220.83	144.54	219,862.46	0.00	0.00	209.06
2013	228,974.22	1,416.80	228,220.03	2,282.20	1,402.77	225,937.83	0.00	0.00	754.19
2014	132,257.79	1,710.16	131,051.58	1,310.52	1,693.23	129,741.06	0.00	0.00	1,206.21
2015	143,822.23	11,004.72	140,987.55	1,409.88	10,895.76	139,577.67	0.00	0.00	2,834.68
2016	134,982.29	128,949.09	129,153.05	1,291.53	127,672.37	127,861.52	0.00	0.00	5,829.24
Total Bloomfield Debt Svc.	1,919,552.06	143,313.65	1,908,571.20	19,085.71	141,894.70	1,889,485.49	0.00	0.00	10,980.86

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service									
2007	1,237.90	0.00	1,237.90	12.38	0.00	1,225.52	0.00	0.00	0.00
2008	2,256.93	0.00	2,256.93	22.57	0.00	2,234.36	0.00	0.00	0.00
2009	2,629.30	0.00	2,629.30	26.29	0.00	2,603.01	0.00	0.00	0.00
2010	2,804.16	0.00	2,804.16	28.04	0.00	2,776.12	0.00	0.00	0.00
2011	2,927.25	0.00	2,927.25	29.27	0.00	2,897.98	0.00	0.00	0.00
2012	2,988.79	0.00	2,988.79	29.89	0.00	2,958.90	0.00	0.00	0.00
2013	3,057.31	0.00	3,057.31	30.57	0.00	3,026.74	0.00	0.00	0.00
2014	1,812.90	0.00	1,733.68	17.34	0.00	1,716.34	0.00	0.00	79.22
2015	1,675.38	597.06	1,610.27	16.10	591.15	1,594.17	0.00	0.00	65.11
2016	1,503.80	1,607.94	1,417.05	14.17	1,592.02	1,402.88	0.00	0.00	86.75
Total 61/20 Debt Service	22,893.72	2,205.00	22,662.64	226.63	2,183.17	22,436.01	0.00	0.00	231.08
Total City of Bloomfield & 61/20									
2007	647,736.17	13.68	647,722.46	6,477.22	13.54	641,245.24	0.00	0.00	13.71
2008	674,586.22	121.75	674,544.72	6,745.45	120.54	667,799.27	0.00	0.00	41.50
2009	720,100.12	109.45	720,078.82	7,200.79	108.37	712,878.03	0.00	0.00	21.30
2010	770,612.68	44.24	770,356.97	7,703.57	43.80	762,653.40	0.00	0.00	255.71
2011	807,044.93	0.00	806,873.62	8,068.74	0.00	798,804.88	0.00	0.00	171.31
2012	832,860.23	492.00	832,109.21	8,321.09	487.13	823,788.12	0.00	0.00	751.02
2013	862,250.84	4,756.77	859,453.90	8,594.54	4,709.67	850,859.36	0.00	0.00	2,796.94
2014	767,077.17	9,244.82	759,821.32	7,598.21	9,153.29	752,223.11	0.00	0.00	7,255.85
2015	1,025,116.50	89,238.69	1,005,567.61	10,055.68	88,355.14	995,511.93	0.00	0.00	19,548.89
2016	1,030,408.80	988,301.92	988,400.77	9,884.01	978,516.75	978,516.76	0.00	0.00	42,008.03
Totals	8,137,793.66	1,092,323.31	8,064,929.40	80,649.29	1,081,508.23	7,984,280.11	0.00	0.00	72,864.26

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Farmington Operating									
2007	1,320,530.70	12.48	1,320,514.36	13,205.14	12.36	1,307,309.22	0.00	0.00	16.34
2008	1,432,967.20	12.68	1,432,782.65	14,327.83	12.55	1,418,454.82	0.00	0.00	184.55
2009	1,571,123.68	11.26	1,570,921.63	15,709.22	11.15	1,555,212.41	0.00	0.00	202.05
2010	1,643,333.82	11.41	1,642,690.38	16,426.90	11.30	1,626,263.48	0.00	0.00	643.44
2011	1,716,602.84	395.68	1,716,406.68	17,164.07	391.76	1,699,242.61	0.00	0.00	196.16
2012	1,793,655.76	1,020.37	1,792,485.87	17,924.86	1,010.27	1,774,561.01	0.00	0.00	1,169.89
2013	1,817,354.78	3,326.92	1,813,866.40	18,138.66	3,293.98	1,795,727.74	0.00	0.00	3,488.38
2014	1,848,899.71	16,311.61	1,840,384.86	18,403.85	16,150.11	1,821,981.01	0.00	0.00	8,514.85
2015	1,899,062.28	40,238.51	1,872,018.08	18,720.18	39,840.11	1,853,297.90	0.00	0.00	27,044.20
2016	1,927,209.81	1,856,225.10	1,856,410.76	18,564.11	1,837,846.63	1,837,846.65	0.00	0.00	70,799.05
Total Farmington Operational	16,970,740.58	1,917,566.02	16,858,481.67	168,584.82	1,898,580.22	16,689,896.85	0.00	0.00	112,258.91

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Irrigation District									
2007	207,335.00	0.00	207,335.00	2,073.35	0.00	205,261.65	0.00	0.00	0.00
2008	214,472.00	0.00	214,422.00	2,144.22	0.00	212,277.78	0.00	0.00	50.00
2009	226,184.00	0.00	226,052.00	2,260.52	0.00	223,791.48	0.00	0.00	132.00
2010	242,463.00	0.00	242,283.54	2,422.84	0.00	239,860.70	0.00	0.00	179.46
2011	241,679.00	0.00	241,483.00	2,414.83	0.00	239,068.17	0.00	0.00	196.00
2012	241,808.00	389.53	241,396.53	2,413.97	385.67	238,982.56	0.00	0.00	411.47
2013	240,523.00	1,450.73	239,338.64	2,393.39	1,436.37	236,945.25	0.00	0.00	1,184.36
2014	240,896.25	6,369.38	238,100.30	2,381.00	6,306.32	235,719.30	0.00	0.00	2,795.95
2015	264,882.68	10,756.36	254,590.94	2,545.91	10,649.86	252,045.03	0.00	0.00	10,291.74
2016	264,261.47	242,780.49	240,376.72	2,403.77	240,376.72	237,972.95	0.00	0.00	23,884.75
Total Bloomfield Irr. District	2,384,504.40	261,746.49	2,345,378.67	23,453.79	259,154.94	2,321,924.88	0.00	0.00	39,125.73

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmer's Irrigation District									
2007	47,481.01	0.00	47,481.01	474.81	0.00	47,006.20	0.00	0.00	0.00
2008	47,460.01	0.00	47,460.01	474.60	0.00	46,985.41	0.00	0.00	0.00
2009	47,137.19	0.00	47,137.19	471.37	0.00	46,665.82	0.00	0.00	0.00
2010	48,017.09	0.00	48,017.09	480.17	0.00	47,536.92	0.00	0.00	0.00
2011	47,026.31	0.00	47,026.31	470.26	0.00	46,556.05	0.00	0.00	0.00
2012	46,961.00	70.28	46,961.00	469.61	69.58	46,491.39	0.00	0.00	0.00
2013	45,942.07	127.26	45,813.13	458.13	126.00	45,355.00	0.00	0.00	128.94
2014	68,202.38	893.13	67,223.09	672.23	884.29	66,550.86	0.00	0.00	979.29
2015	67,161.56	1,961.48	64,324.17	643.24	1,942.06	63,680.93	0.00	0.00	2,837.39
2016	66,773.91	61,833.82	61,221.60	612.22	61,221.60	60,609.38	0.00	0.00	5,552.31
Total Farmer's Irr. District	532,162.53	64,885.97	522,664.60	5,226.65	64,243.53	517,437.95	0.00	0.00	9,497.93

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hammond Irrigation District									
2007	47,263.97	0.00	47,263.97	472.64	0.00	46,791.33	0.00	0.00	0.00
2008	46,210.58	0.00	46,210.58	462.11	0.00	45,748.47	0.00	0.00	0.00
2009	46,592.41	0.05	46,592.41	465.92	0.05	46,126.49	0.00	0.00	0.00
2010	44,555.89	0.03	44,555.89	445.56	0.03	44,110.33	0.00	0.00	0.00
2011	58,975.45	4.69	58,969.49	589.69	4.64	58,379.80	0.00	0.00	5.96
2012	60,377.98	43.03	60,366.68	603.67	42.60	59,763.01	0.00	0.00	11.30
2013	82,525.87	305.98	82,425.65	824.26	302.95	81,601.39	0.00	0.00	100.22
2014	50,622.48	567.25	50,257.38	502.57	561.63	49,754.81	0.00	0.00	365.10
2015	66,906.02	1,045.63	66,044.79	660.45	1,035.28	65,384.34	0.00	0.00	861.23
2016	75,929.21	73,786.94	73,056.38	730.56	73,056.38	72,325.82	0.00	0.00	2,872.83
Total Hammond Irr. District	579,959.86	75,753.60	575,743.22	5,757.43	75,003.56	569,985.79	0.00	0.00	4,216.64

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hillside Irrigation District 5 Out									
2007	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2008	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2009	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2010	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2011	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2012	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2013	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2014	1,630.59	0.00	1,630.59	16.31	0.00	1,614.28	0.00	0.00	0.00
2015	1,630.64	0.00	1,630.64	16.31	0.00	1,614.33	0.00	0.00	0.00
2016	1,630.64	1,646.95	1,630.64	16.31	1,630.64	1,614.33	0.00	0.00	0.00
Total Hillside	16,306.00	1,646.95	16,306.00	163.06	1,630.64	16,142.94	0.00	0.00	0.00

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
La Plata Irrigation District									
2007	24,321.75	0.00	24,317.00	243.17	0.00	24,073.83	0.00	0.00	4.75
2008	25,199.18	0.00	25,194.43	251.94	0.00	24,942.49	0.00	0.00	4.75
2009	28,046.96	0.00	28,042.21	280.42	0.00	27,761.79	0.00	0.00	4.75
2010	29,663.53	0.00	29,658.78	296.59	0.00	29,362.19	0.00	0.00	4.75
2011	32,462.69	0.00	32,452.69	324.53	0.00	32,128.16	0.00	0.00	10.00
2012	35,529.99	61.05	35,519.99	355.20	60.45	35,164.79	0.00	0.00	10.00
2013	37,305.68	90.24	37,165.07	371.65	89.35	36,793.42	0.00	0.00	140.61
2014	38,306.39	796.75	37,889.19	378.89	788.86	37,510.30	0.00	0.00	417.20
2015	40,864.50	2,111.91	39,635.32	396.35	2,091.00	39,238.97	0.00	0.00	1,229.18
2016	42,357.08	39,545.91	39,154.37	391.54	39,154.37	38,762.83	0.00	0.00	3,202.71
Total La Plata Irr. District	334,057.75	42,605.87	329,029.05	3,290.29	42,184.03	325,738.76	0.00	0.00	5,028.70

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico									
2007	2,938,868.40	34.81	2,938,672.59	29,386.73	34.47	2,909,285.86	0.00	0.00	195.81
2008	3,166,477.81	44.82	3,166,163.90	31,661.64	44.38	3,134,502.26	0.00	0.00	313.91
2009	3,134,675.73	64.53	3,134,327.31	31,343.27	63.89	3,102,984.04	0.00	0.00	348.42
2010	4,328,817.76	88.52	4,327,936.16	43,279.36	87.64	4,284,656.80	0.00	0.00	881.60
2011	3,844,535.48	942.28	3,843,982.04	38,439.82	932.95	3,805,542.22	0.00	0.00	553.44
2012	3,883,507.87	2,810.13	3,881,196.46	38,811.96	2,782.31	3,842,384.50	0.00	0.00	2,311.41
2013	3,918,985.22	7,790.41	3,911,731.66	39,117.32	7,713.28	3,872,614.34	0.00	0.00	7,253.56
2014	4,001,941.91	35,297.29	3,981,111.72	39,811.12	34,947.81	3,941,300.60	0.00	0.00	20,830.19
2015	4,175,426.94	103,378.99	4,107,797.85	41,077.98	102,355.44	4,066,719.87	0.00	0.00	67,629.09
2016	4,256,264.29	4,117,663.38	4,118,075.24	41,180.75	4,076,894.44	4,076,894.49	0.00	0.00	138,189.05
Total State of N. M.	37,649,501.41	4,268,115.18	37,410,994.93	374,109.95	4,225,856.61	37,036,884.98	0.00	0.00	238,506.48
NM Livestock Board									
2007	17,391.06	0.00	17,391.06	173.91	0.00	17,217.15	0.00	0.00	0.00
2008	11,045.73	0.00	11,045.73	110.46	0.00	10,935.27	0.00	0.00	0.00
2009	11,771.11	0.00	11,771.11	117.71	0.00	11,653.40	0.00	0.00	0.00
2010	10,733.75	0.00	10,733.75	107.34	0.00	10,626.41	0.00	0.00	0.00
2011	12,394.88	0.00	12,304.04	123.04	0.00	12,181.00	0.00	0.00	90.84
2012	14,267.70	0.00	14,119.84	141.20	0.00	13,978.64	0.00	0.00	147.86
2013	15,239.86	0.00	14,830.83	148.31	0.00	14,682.52	0.00	0.00	409.03
2014	15,040.46	361.22	14,441.08	144.41	357.64	14,296.67	0.00	0.00	599.38
2015	20,595.94	979.01	19,695.24	196.95	969.32	19,498.29	0.00	0.00	900.70
2016	18,607.18	16,546.73	16,548.41	165.48	16,382.90	16,382.93	0.00	0.00	2,058.77
Total NM Livestock	147,087.67	17,886.96	142,881.09	1,428.81	17,709.86	141,452.28	0.00	0.00	4,206.58
State Of New Mexico Total									
2007	2,956,259.46	34.81	2,956,063.65	29,560.64	34.47	2,926,503.01	0.00	0.00	195.81
2008	3,177,523.54	44.82	3,177,209.63	31,772.10	44.38	3,145,437.53	0.00	0.00	313.91
2009	3,146,446.84	64.53	3,146,098.42	31,460.98	63.89	3,114,637.44	0.00	0.00	348.42
2010	4,339,551.51	88.52	4,338,669.91	43,386.70	87.64	4,295,283.21	0.00	0.00	881.60
2011	3,856,930.36	942.28	3,856,286.08	38,562.86	932.95	3,817,723.22	0.00	0.00	644.28
2012	3,897,775.57	2,810.13	3,895,316.30	38,953.16	2,782.31	3,856,363.14	0.00	0.00	2,459.27
2013	3,934,225.08	7,790.41	3,926,562.49	39,265.62	7,713.28	3,887,296.87	0.00	0.00	7,662.59
2014	4,016,982.37	35,658.50	3,995,552.80	39,955.53	35,305.45	3,955,597.27	0.00	0.00	21,429.57
2015	4,196,022.88	104,358.01	4,127,493.09	41,274.93	103,324.76	4,086,218.16	0.00	0.00	68,529.79
2016	4,274,871.47	4,134,210.11	4,134,623.65	41,346.24	4,093,277.34	4,093,277.41	0.00	0.00	140,247.82
Grand Total State	37,796,589.08	4,286,002.13	37,553,876.02	375,538.76	4,243,566.47	37,178,337.26	0.00	0.00	242,713.06

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current		Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under		County
	Property Tax Levied	Collected In Current Year						Distributed at Year End	Receivable at Year End	
San Juan County Operating										
2007	17,335,896.01	169.69	17,334,808.01	173,348.08	168.01	17,161,459.93	0.00	0.00	1,088.00	
2008	18,318,559.68	217.62	18,316,813.69	183,168.14	215.47	18,133,645.55	0.00	0.00	1,745.99	
2009	19,425,912.95	326.38	19,423,898.69	194,238.99	323.15	19,229,659.70	0.00	0.00	2,014.26	
2010	20,284,178.59	343.12	20,280,067.12	202,800.67	339.72	20,077,266.45	0.00	0.00	4,111.47	
2011	20,569,905.78	4,691.31	20,567,033.24	205,670.33	4,644.86	20,361,362.91	0.00	0.00	2,872.54	
2012	20,827,714.49	15,127.31	20,815,629.63	208,156.30	14,977.53	20,607,473.33	0.00	0.00	12,084.86	
2013	20,939,944.49	40,433.20	20,901,921.39	209,019.21	40,032.87	20,692,902.18	0.00	0.00	38,023.10	
2014	20,492,831.13	170,501.05	20,395,618.21	203,956.18	168,812.92	20,191,662.03	0.00	0.00	97,212.92	
2015	21,416,853.24	525,106.96	21,082,119.21	210,821.19	519,907.88	20,871,298.02	0.00	0.00	334,734.03	
2016	22,239,630.69	21,553,949.69	21,556,086.80	215,560.87	21,340,544.25	21,340,525.93	0.00	0.00	683,543.89	
Total	201,851,427.05	22,310,866.33	200,673,995.99	2,006,739.96	22,089,966.66	198,667,256.03	0.00	0.00	1,177,431.06	
Water Reserve Fund										
2007	1,203,467.84	14.26	1,203,387.66	12,033.88	14.12	1,191,353.78	0.00	0.00	80.18	
2008	1,266,591.15	17.95	1,266,465.59	12,664.66	17.77	1,253,800.93	0.00	0.00	125.56	
2009	1,362,902.49	28.05	1,362,751.00	13,627.51	27.77	1,349,123.49	0.00	0.00	151.49	
2010	1,414,646.32	28.93	1,414,358.20	14,143.58	28.64	1,400,214.62	0.00	0.00	288.12	
2011	1,454,911.58	311.09	1,454,685.62	14,546.86	308.01	1,440,138.76	0.00	0.00	225.96	
2012	1,473,041.06	1,104.04	1,472,135.44	14,721.35	1,093.11	1,457,414.09	0.00	0.00	905.62	
2013	1,487,751.23	2,936.18	1,484,869.03	14,848.69	2,907.11	1,470,020.34	0.00	0.00	2,882.20	
2014	1,471,302.16	12,976.95	1,463,644.01	14,636.44	12,848.47	1,449,007.57	0.00	0.00	7,658.15	
2015	1,535,083.44	38,006.89	1,510,219.79	15,102.20	37,630.58	1,495,117.59	0.00	0.00	24,863.65	
2016	1,564,803.03	1,534,545.32	1,513,998.22	15,139.98	1,519,351.80	1,498,858.24	0.00	0.00	50,804.81	
Total	14,234,500.30	1,589,969.65	14,146,514.56	141,465.15	1,574,227.38	14,005,049.41	0.00	0.00	87,985.74	

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total San Juan County By Year									
2007	18,539,363.85	183.95	18,538,195.67	185,381.96	182.13	18,352,813.71	0.00	0.00	1,168.18
2008	19,585,150.83	235.57	19,583,279.28	195,832.79	233.24	19,387,446.49	0.00	0.00	1,871.55
2009	20,788,815.44	354.43	20,786,649.69	207,866.50	350.92	20,578,783.19	0.00	0.00	2,165.75
2010	21,698,824.91	372.04	21,694,425.32	216,944.25	368.36	21,477,481.07	0.00	0.00	4,399.59
2011	22,024,817.36	5,002.40	22,021,718.86	220,217.19	4,952.87	21,801,501.67	0.00	0.00	3,098.50
2012	22,300,755.55	16,231.35	22,287,765.07	222,877.65	16,070.64	22,064,887.42	0.00	0.00	12,990.48
2013	22,427,695.72	43,369.38	22,386,790.42	223,867.90	42,939.98	22,162,922.52	0.00	0.00	40,905.30
2014	21,964,133.29	183,478.00	21,859,262.22	218,592.62	181,661.39	21,640,669.60	0.00	0.00	104,871.07
2015	22,951,936.68	563,113.84	22,592,339.00	225,923.39	557,538.46	22,366,415.61	0.00	0.00	359,597.68
2016	23,804,433.72	23,088,495.01	23,070,085.02	230,700.85	22,859,896.05	22,839,384.17	0.00	0.00	734,348.70
Grand Total County	216,085,927.35	23,900,835.98	214,820,510.55	2,148,205.11	23,664,194.04	212,672,305.44	0.00	0.00	1,265,416.80

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2017

Agency	Property Tax Levied	Collected In Current Year	Collected To Date	Less Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed	Distributed at Year End	Receivable at Year End
Total Collections by Year									
2007	56,316,764.32	622.82	56,313,262.95	563,132.63	616.65	55,750,130.32	0.00	0.00	3,501.37
2008	59,573,919.85	869.24	59,568,053.96	595,680.54	860.63	58,972,373.42	0.00	0.00	5,865.89
2009	64,382,371.12	1,265.22	64,375,388.30	643,753.88	1,252.69	63,731,634.42	0.00	0.00	6,982.82
2010	67,743,896.32	1,272.60	67,729,482.38	677,294.82	1,260.00	67,052,187.56	0.00	0.00	14,413.94
2011	68,934,266.96	15,320.77	68,923,900.00	689,239.00	15,169.08	68,234,661.00	0.00	0.00	10,366.96
2012	70,418,624.21	51,377.39	70,375,532.41	703,755.32	50,868.70	69,671,777.09	0.00	0.00	43,091.80
2013	73,367,808.68	151,346.52	73,224,946.01	732,249.46	149,848.04	72,492,696.55	0.00	0.00	142,862.67
2014	70,888,330.66	614,576.51	70,527,130.34	705,271.30	608,491.59	69,821,859.04	0.00	0.00	361,200.32
2015	75,439,310.70	1,930,987.46	74,200,324.16	742,003.24	1,911,868.77	73,458,320.92	0.00	0.00	1,238,986.54
2016	78,688,896.06	76,122,088.15	76,104,785.89	761,047.86	75,368,404.11	75,343,738.03	0.00	0.00	2,584,110.17
Total Collections by Year	685,754,188.88	78,889,726.66	681,342,806.40	6,813,428.06	78,108,640.26	674,529,378.34	0.00	0.00	4,411,382.48

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2016-2017**

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 FY2017	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 Oct16-Oct17 \$128,502 less City of Aztec portion of \$12,655	Pro-rated Premium	\$115,847	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington SJC Rural Water Users Association	San Juan Water Commission	Creates the San Juan Water Commission	03/28/86 Automatic Renewal	Varies FY16-17 \$1,076,610	All	\$1,076,610	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 FY16-17 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 FY16-17 \$496,509	½ of Operating Exp. Jul-Sept 100% Tribal after Sept	49,923	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2016-2017**

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 FY2017	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 FY16-17 \$4,009,711	100% Operat- ing Exp.	\$4,009,711	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	\$206,282	44% of Operat- ing Exp.	\$66,000 – \$32,560 for Director salary, \$30,272 for Operating plus \$3,168 for insurance	All Parties	San Juan County	All Parties
City of Aztec City of Farmington City of Bloomfield SJC Crime Stoppers	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	07/01/14 thru 06/30/19	Unknown	35% of salary & benefits per year	\$44,410 + 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 FY16-17 \$3,023,941	100% Operat- ing Exp.	\$1,594,724 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	All Parties	San Juan Basin MS4 Advisory Group	05/05/16 thru duration of permit	N/A	N/A	None	N/A	N/A	N/A
Navajo Nation	San Juan County	Fire and Rescue Services – 3 fire stations - (Shiprock, Newcomb, and Ojo Amarillo)	04/18/16 thru 09/30/16	N/A	100% of Operat- ing Exp.	Unknown 100% reimbursable through MOU agreement	Both parties	San Juan County	Both parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2016-2017**

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 FY2017	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	\$223,269	Both Parties	City of Aztec	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Creates the Metropolitan Planning Organization	09/20/12 Automatic Renewal	Unknown	20% of Local Funds	\$8,321	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10 Automatic Renewal	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07 thru 06/30/17	FY16-17 \$13,828,332	100% of Operating Cost	\$13,828,332 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 06/30/17	FY16-17 \$13,828,332	100% of Operating Cost	\$13,828,332 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 06/30/17	FY16-17 \$13,828,332	100% of Operating Cost	\$13,828,332 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Operation of county-wide ambulance services	11/15/14 Automatic Renewal	Unknown	44% of not making budget	GRT in place	All Parties	San Juan County	All Parties
City of Aztec City of Bloomfield	San Juan County	Building inspection & building code enforcement within the corporate limits of the Cities	10/27/09 Automatic Renewal 10/26/09 Automatic Renewal	Unknown	Un-Known	Cost of Bldg Inspector's Time minus fees rec'd	All Parties	San Juan County	All Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2016-2017**

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 FY2017	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 - \$113,860 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$78,860	All Parties	San Juan County	San Juan County
City of Farmington	City of Farmington	Animal Control Services	10/26/04 Automatic Renewal	Unknown	52.52% of total cost	\$350,219	Both Parties	City of Farmington	Both Parties
City of Farmington San Juan County Criminal Justice Training Authority	Criminal Justice Training Authority	Reimbursement of Director's Salary	06/10/16 thru 06/30/17	\$73,382	CJTA-Salary COF-benefits 100% - reimb by City of Farmington	\$73,382	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 \$70,214	One-half annual salary and benefits	\$35,107	Both Parties	San Juan County	Both Parties
Navajo Nation – Navajo Division of Transportation	San Juan County	New Bridge on County Road 7150	10/16/13 thru 10/16/18	Est. Total \$2,850,000 - Navajo Nation portion \$1,500,000	Approx. \$500,000	\$128,666	San Juan County	San Juan County	San Juan County
Attachment C to IGA with Navajo Nation	San Juan County	Road Maintenance Projects	5/03/15 Thru 2/25/18	\$135,009	None	None	San Juan County	San Juan County	San Juan County
City of Farmington San Juan Regional Medical Center Presbyterian Medical Center	Presbyterian Medical Center	Behavioral health services (joint intervention and sobering program)	11/17/15 Automatic Renewal	\$1,644,435	\$334,104	\$334,104	City of Farmington	San Juan Regional Medical Center	All Parties
United States Department of Interior Bureau of Land Management	All Parties	Law enforcement on BLM public land	04/21/16 thru 04/21/21	Unknown	None	None	San Juan County	San Juan County	San Juan County
Town of Kirtland	San Juan County	Providing public services	07/01/16 thru 06/30/17 Renewing each year	\$106,172	None.	None	Both Parties	San Juan County	Both Parties

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2017 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description	14.871	
111	Cash - Unrestricted		\$93,222
112	Cash - Restricted - Modernization and Development		
113-010	HAP Funds		\$54,267
113-020	FSS Escrow Deposits		\$0
113-030	All Other Funds		\$0
113	Cash - Other Restricted		\$54,267
114	Cash - Tenant Security Deposits		
115-010	HAP Funds		
115-020	FSS Escrow Deposits		
115-030	All Other Funds		
115	Cash - Restricted for Payment of Current Liabilities		\$0
100	Total Cash		\$147,489
121	Accounts Receivable - PHA Projects		
122	Accounts Receivable - HUD Other Projects		
124	Accounts Receivable - Other Government		
125	Accounts Receivable - Miscellaneous		
126	Accounts Receivable - Tenants		
126.1	Allowance for Doubtful Accounts - Tenants		
126.2	Allowance for Doubtful Accounts - Other		
127	Notes, Loans, & Mortgages Receivable - Current		
128	Fraud Recovery		\$35,530
128.1	Allowance for Doubtful Accounts - Fraud		\$0
129	Accrued Interest Receivable		
120	Total Receivables, Net of Allowances for Doubtful Accounts		\$35,530
131	Investments - Unrestricted		
132-010	HAP Funds		\$0
132-020	FSS Escrow Deposits		\$0
132-030	All Other Funds		\$0
132	Investments - Restricted		\$0
135-010	HAP Funds		
135-020	FSS Escrow Deposits		
135-030	All Other Funds		
135	Investments - Restricted for Payment of Current Liability		\$0
142	Prepaid Expenses and Other Assets		\$173
143	Inventories		
143.1	Allowance for Obsolete Inventories		
144	Inter Program Due From		
145	Assets Held for Sale		
150	Total Current Assets		\$183,192
161	Land		
162	Buildings		
163	Furniture, Equipment & Machinery - Dwellings		
164	Furniture, Equipment & Machinery - Administration		\$35,872
165	Leasehold Improvements		
166	Accumulated Depreciation		-\$35,872
167	Construction in Progress		
168	Infrastructure		
160	Total Capital Assets, Net of Accumulated Depreciation		\$0

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2017 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description	14.871	
171	Notes, Loans and Mortgages Receivable - Non-Current		
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due		
173	Grants Receivable - Non Current		
174	Other Assets		
176	Investments in Joint Ventures		
180	Total Non-Current Assets		\$0
190	Total Assets		\$183,192
200	Deferred Outflow of Resources		
290	Total Assets and Deferred Outflow of Resources		\$183,192
311	Bank Overdraft		
312	Accounts Payable <= 90 Days		\$102
313	Accounts Payable >90 Days Past Due		
321	Accrued Wage/Payroll Taxes Payable		\$5,836
322	Accrued Compensated Absences - Current Portion		\$6,903
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		\$12,841
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		\$0
354	Accrued Compensated Absences - Non Current		\$4,901
355	Loan Liability - Non Current		
356	FASB 5 Liabilities		
357-010	Pension Liability		
357-020	OPEB Liability		
357	Accrued Pension and OPEB Liabilities		\$0
350	Total Non-Current Liabilities		\$4,901
300	Total Liabilities		\$17,742
400	Deferred Inflow of Resources		\$35,530
508.4	Net Investment in Capital Assets		
511.4	Restricted Net Position		\$54,267
512.4	Unrestricted Net Position		\$75,653
513	Total Equity - Net Position		\$129,920
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position		\$183,192

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2017 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description	14.871	
70300	Net Tenant Rental Revenue		
70400	Tenant Revenue - Other		\$1,771
70500	Total Tenant Revenue		\$1,771
70600-010	Housing Assistance Payments		\$1,141,011
70600-020	Ongoing Administrative Fees Earned		\$189,718
70600-030	Hard to House Fee Revenue		\$0
70600-031	FSS Coordinator Grant		\$0
70600-040	Actual Independent Public Accountant Audit Costs		\$0
70600-050	Total Preliminary Fees Earned		\$0
70600-060	All Other Fees		\$0
70600-070	Admin Fee Calculation Description		
70600	HUD PHA Operating Grants		\$1,330,729
70610	Capital Grants		
70710	Management Fee		
70720	Asset Management Fee		
70730	Book Keeping Fee		
70740	Front Line Service Fee		
70750	Other Fees		
70700	Total Fee Revenue		\$0
70800	Other Government Grants		
71100-010	Housing Assistance Payment		\$0
71100-020	Administrative Fee		\$28
71100	Investment Income - Unrestricted		\$28
71200	Mortgage Interest Income		
71300	Proceeds from Disposition of Assets Held for Sale		
71310	Cost of Sale of Assets		
71400-010	Housing Assistance Payment		\$1,959
71400-020	Administrative Fee		\$1,955
71400	Fraud Recovery		\$3,914
71500	Other Revenue		\$0
71600	Gain or Loss on Sale of Capital Assets		
72000-010	Housing Assistance Payment		\$0
72000-020	Administrative Fee		\$0
72000	Investment Income - Restricted		\$0
70000	Total Revenue		\$1,336,442
91100	Administrative Salaries		\$104,950
91200	Auditing Fees		\$4,675
91300-010	To PHA Administered Program (i.e., COCC)		\$0
91300-020	To a Third Party/Outside Entity		\$0
91300	Management Fee		\$0
91310	Book-keeping Fee		
91400	Advertising and Marketing		
91500	Employee Benefit contributions - Administrative		\$33,760
91600	Office Expenses		\$19,119
91700	Legal Expense		
91800	Travel		
91810	Allocated Overhead		
91900	Other		
91000	Total Operating - Administrative		\$162,504

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2017 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description	14.871	
92000	Asset Management Fee		
92100	Tenant Services - Salaries		
92200	Relocation Costs		
92300	Employee Benefit Contributions - Tenant Services		
92400	Tenant Services - Other		
92500	Total Tenant Services		\$0
93100	Water		
93200	Electricity		
93300	Gas		
93400	Fuel		
93500	Labor		
93600	Sewer		
93700	Employee Benefit Contributions - Utilities		
93800	Other Utilities Expense		
93000	Total Utilities		\$0
94100	Ordinary Maintenance and Operations - Labor		
94200	Ordinary Maintenance and Operations - Materials and Other		
94300	Ordinary Maintenance and Operations Contracts		
94500	Employee Benefit Contributions - Ordinary Maintenance		
94000	Total Maintenance		\$0
95100	Protective Services - Labor		
95200	Protective Services - Other Contract Costs		
95300	Protective Services - Other		
95500	Employee Benefit Contributions - Protective Services		
95000	Total Protective Services		\$0
96110	Property Insurance		
96120	Liability Insurance		
96130	Workmen's Compensation		
96140	All Other Insurance		
96100	Total insurance Premiums		\$0
96200	Other General Expenses		
96210	Compensated Absences		\$12,133
96300	Payments in Lieu of Taxes		
96400	Bad debt - Tenant Rents		
96500	Bad debt - Mortgages		
96600	Bad debt - Other		
96800	Severance Expense		
96000	Total Other General Expenses		\$12,133
96710	Interest of Mortgage (or Bonds) Payable		
96720	Interest on Notes Payable (Short and Long Term)		
96730	Amortization of Bond Issue Costs		
96700	Total Interest Expense and Amortization Cost		\$0
96900	Total Operating Expenses		\$174,637
97000	Excess of Operating Revenue over Operating Expenses		\$1,161,805

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2017 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description		14.871
97100	Extraordinary Maintenance		
97200	Casualty Losses - Non-capitalized		
97300-010	Mainstream 1		\$0
97300-020	Home-Ownership		\$0
97300-025	Litigation		\$0
97300-030	Hope VI - Section 8		\$0
97300-040	Tenant Protection		\$7,700
97300-041	Portability-Out		\$0
97300-045	FSS Escrow Deposits		\$0
97300-049	All Other "Special" Vouchers (i.e., FUP, NED, etc.)		\$0
97300-050	All Other		\$1,102,711
97300	Housing Assistance Payments		\$1,110,411
97350	HAP Portability-In		\$0
97400	Depreciation Expense		
97500	Fraud Losses		
97600	Capital Outlays - Governmental Funds		
97700	Debt Principal Payment - Governmental Funds		
97800	Dwelling Units Rent Expense		
90000	Total Expenses		\$1,285,048
10010	Operating Transfer In		
10020	Operating transfer Out		
10030	Operating Transfers from/to Primary Government		
10040	Operating Transfers from/to Component Unit		
10050	Proceeds from Notes, Loans and Bonds		
10060	Proceeds from Property Sales		
10070	Extraordinary Items, Net Gain/Loss		
10080	Special Items (Net Gain/Loss)		
10091	Inter Project Excess Cash Transfer In		
10092	Inter Project Excess Cash Transfer Out		
10093	Transfers between Program and Project - In		
10094	Transfers between Project and Program - Out		
10100	Total Other financing Sources (Uses)		\$0
10000	Excess (Deficiency) of Total Revenue Over (Under) Total		\$51,394
11020	Required Annual Debt Principal Payments		\$0
11030	Beginning Equity		\$78,526
11040-010	Prior Period Adjustments and Correction of Errors		
11040-020	Prior Period Adjustments and Correction of Errors		
11040-030	Prior Period Adjustments and Correction of Errors		
11040-040	Prior Period Adjustments and Correction of Errors		
11040-050	Prior Period Adjustments and Correction of Errors		
11040-060	Prior Period Adjustments and Correction of Errors		
11040-070	Equity Transfers		
11040-080	Equity Transfers		
11040-090	Equity Transfers		
11040-100	Equity Transfers		
11040-110	Equity Transfers		
11040	Prior Period Adjustments, Equity Transfers and Correction of		\$0
11050	Changes in Compensated Absence Balance		
11060	Changes in Contingent Liability Balance		
11070	Changes in Unrecognized Pension Transition Liability		
11080	Changes in Special Term/Severance Benefits Liability		
11090	Changes in Allowance for Doubtful Accounts - Dwelling Rents		

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2017

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2017 Audited/Single Audit
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
11100	Changes in Allowance for Doubtful Accounts - Other	
11170-001	Administrative Fee Equity - Beginning Balance	\$58,589
11170-010	Administrative Fee Revenue	\$189,718
11170-020	Hard to House Fee Revenue	\$0
11170-021	FSS Coordinator Grant	\$0
11170-030	Audit Costs	\$0
11170-040	Investment Income	\$28
11170-045	Fraud Recovery Revenue	\$1,955
11170-050	Other Revenue	\$0
11170-051	Comment for Other Revenue	
11170-060	Total Admin Fee Revenues	\$191,701
11170-080	Total Operating Expenses	\$174,637
11170-090	Depreciation	\$0
11170-095	Housing Assistance Payment Portability In	\$0
11170-100	Other Expenses	\$0
11170-101	Comment for Other Expense	
11170-110	Total Expenses	\$174,637
11170-002	Net Administrative Fee	\$17,064
11170-003	Administrative Fee Equity- Ending Balance	\$75,653
11170-005	Pre-2004 Administrative Reserves	\$3,403
11170-006	Post-2003 Administrative Reserves	\$72,250
11170	Administrative Fee Equity- Ending Balance	\$75,653
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$19,937
11180-010	Housing Assistance Payment Revenues	\$1,141,011
11180-015	Fraud Recovery Revenue	\$1,959
11180-020	Other Revenue	\$1,771
11180-021	Comments for Other Revenue	\$1,771 IN LANDLORD REFUNDS
11180-025	Investment Income	\$0
11180-030	Total Housing Assistance Payments Revenues	\$1,144,741
11180-080	Housing Assistance Payments	\$1,110,411
11180-090	Other Expenses	\$0
11180-091	Comments for Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	\$1,110,411
11180-002	Net Housing Assistance Payments	\$34,330
11180-003	Housing Assistance Payments Equity - Ending	\$54,267
11180	Housing Assistance Payments Equity	\$54,267
11190-210	Total ACC Units	4,380
11190-220	Unfunded Units	
11190-230	Other Adjustments	
11190	Unit Months Available	4,380
11210	Number of Unit Months Leased	2,973
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, 2017**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Homeland Security Cluster		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2015-SS-00110 SAN JUAN COUNTY	97.067	\$ 4,784
Office of Emergency Management/ Grant #2016-SS-00105 SAN JUAN COUNTY	97.067	225,109
Total Homeland Security Cluster		<u>229,893</u>
Federal Emergency Management Agency		
Federal Emergency Management Agency SAFER EMW-2014-FF-00529	97.083	87,862
		<u>87,862</u>
Child Nutrition Cluster		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	24,223
National School Lunch Program (NSLP)	10.555	38,472
After School Snack Program (ASSP)	10.558	10,211
Total Child Nutrition Cluster		<u>72,906</u>
Highway Planning & Construction Cluster		
Pass through State of New Mexico		
U.S. Department of Transportation		
Kirtland Schools Walk Path System Project Control No. F100270	20.205	107,501
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	196,229
Total Highway Planning & Construction Cluster		<u>303,730</u>
U. S. Department of Housing and Urban Development		
Housing Choice Vouchers		
Direct from HUD	14.871	1,285,819
Total U. S. Department of Housing and Urban Development		<u>1,285,819</u>
Highway Safety Cluster		
Pass through State of New Mexico		
U. S. Department of Transportation		
Operation DNTXT Grant #16-DD-02-086	20.600	712
Total Highway Safety Cluster		<u>712</u>
U. S. Department of Transportation		
Pass through State of New Mexico		
Operation ENDWI/ Grant #16-AL-64-086	20.608	5,130
Operation ENDWI/ Grant #17-AL-64-086	20.608	16,432
Total U. S. Department of Transportation		<u>21,562</u>
U. S. Department of Interior		
Taylor Grazing	15.206	8,450
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L13PX00451/Mod0005	15.225	45,545
Bureau of Land Management/ Grant #L13PX00451/Mod0006	15.225	14,859
Total U. S. Department of Interior		<u>68,854</u>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Justice		
United States Marshals Service (JLEO) Grant #M-15-D51-O-000081	16.111	\$ 2,297
United States Marshals Service (JLEO) Grant #M-16-D51-O-000054	16.111	7,046
United States Marshals Service (JLEO) Grant #M-16-D51-O-000363	16.111	2,060
Edward Byrne Memorial Justice Assistance Grant FMN REGION II 2015-DJ-BX-0904	16.738	26,237
Pass through State of New Mexico		
Edward Byrne Memorial Justice Assistance Grant 12 & 13-JAG-SWIFT-SFY16	16.738	6,749
Edward Byrne Memorial Justice Assistance Grant 14-JAG-SWIFT-SFY17	16.738	12,877
Total U. S. Department of Justice		<u>57,266</u>
Executive Office of the President		
Pass through City of Farmington, New Mexico		
High Intensity Drug Trafficking Area Grant (HIDTA) #G16SN0010A	95.001	22,707
Total Executive Office of the President		<u>22,707</u>
U.S. Department of Justice		
Pass through Saint Bonaventure Mission & School		
Project Safe Neighborhood (PSN) 2012-GP-BX-0009	16.609	6,680
Total U.S. Department of Justice		<u>6,680</u>
Federal Emergency Management Agency		
Pass through State of New Mexico		
EMPG Grant/Grant #2015-EP-00066-S01 SAN JUAN COUNTY	97.042	47,761
EMPG Grant/Grant #2016-EP-00005-S01 SAN JUAN COUNTY	97.042	86,584
Total Federal Emergency Management Agency		<u>134,345</u>
Clean Water State Revolving Fund Cluster		
Environmental Protection Agency		
Pass through State of New Mexico Environment Department		
Harper Valley Wastewater #CWSRF 028 Grant	66.458	830,479
Total Environmental Protection Agency		<u>830,479</u>
Total Expenditures of Federal Awards		<u><u>\$ 3,122,815</u></u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of San Juan County ("County") under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended and does not present the financial position or changes in net position of the County.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

To the County Commission
San Juan County
and Mr. Wayne Johnson
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 (the "County"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 28, 2017.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 is 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
November 28, 2017

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

To the County Commission
San Juan County
and Mr. Wayne Johnson
New Mexico State Auditor

Report on Compliance for Each Major Federal Program

We have audited the San Juan County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2017.

Report on Internal Control over Compliance

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

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

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

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



Albuquerque, New Mexico
November 28, 2017

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2017**

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 federal 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 federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of Major Program

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
66.458	Clean Water State Revolving Fund

Dollar threshold used to distinguish between type A and type B programs \$ 750,000

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

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2017**

B. FINANCIAL STATEMENT FINDINGS

No matters were reported.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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

No matters were reported.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2017**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
2016-001 General IT Access Control Deficiency	Resolved
2016-002 Controls over Cash Receipts	Resolved
2016-003 Use of Fuel Cards	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2017**

An exit conference was held on November 28, 2017 and attended by the following:

San Juan County:

Jack L. Fortner, Commission Member
Kim Carpenter, County Executive Officer
Mike Stark, County Operations Officer
Jim Cox, Chief Financial Officer
Kim Martin, Deputy Finance Officer

Communications Authority:

Doug Echols, Legal Representative

San Juan Water Commission:

Doug Echols, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Jaime Rumbaoa, Partner