
SAN JUAN COUNTY NEW MEXICO

ANNUAL COMPREHENSIVE FINANCIAL REPORT



Shiprock Pinnacle

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FOR THE FISCAL YEAR ENDED

JUNE 30, 2021





**SAN JUAN COUNTY
NEW MEXICO
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2021**

*Prepared by:
San Juan County Finance Department*

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BLUFFS



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John T. Beckstead
Chairman

Terri Fortner
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

Steve Lanier
Member



Mike Stark
County Manager

Jim Cox
Deputy County Manager

100 South Oliver Drive
Aztec, New Mexico 87410
Phone: (505) 334-4271 Fax: (505) 334-3168
www.SJCounty.net

November 29, 2021

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 annual comprehensive financial report of San Juan County, NM for the fiscal year ended June 30, 2021.

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

San Juan County's financial statements have been audited by Pattillo, Brown & Hill, L.L.P, as approved by the State Auditor. The goal of the independent audit was to provide reasonable assurance that the financial statements of San Juan County for the fiscal year ended June 30, 2021, 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, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report and can be found on page 18 to the financial statements.

The independent audit of the financial statements of San Juan County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available within the "Single Audit Reports" section of this report starting on page 275.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. San Juan County's MD&A, starting on page 22, can be found immediately following the independent auditor's report.

Profile of San Juan County

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,538 square miles. The United States Census Bureau conducted its decennial census in 2020 and the results of the survey reflects San Juan County's population is now 121,661. The population decreased by 6% from the 2010 decennial survey results that reflected the population was 130,044. The land ownership is distributed as follows: Private ownership 7%, Federal Government 25%, Navajo and Ute Mountain Reservations 65%, and State Government 3%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2021 was 6.6875%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, County Manager form of government. Policy making and legislative authority are vested in the County Commission consisting of the Commission Chairman and four other Commission members serving five districts. The County Commission is responsible for, among other things, passing ordinances, adopting the annual budget, appointing committees, serving as the Board of Finance and the Indigent Hospital Board, and hiring the County Manager. The County Manager is responsible for carrying out the policies and ordinances of the County Commission and overseeing the day-to-day operations of the

County coordinating with the Commission, Department Administrators as well as the other County Elected Officials (Sheriff, Clerk, Assessor, Treasurer, and Probate Judge). All County Elected Officials are elected on a staggering basis to serve four-year terms.

San Juan County offers a full range of services, including fire protection through 27 volunteer fire stations, 207 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI/Axis facility, building permits, addressing, subdivisions, and Section 8 housing program.

San Juan County is also the fiscal agent for two separate legal entities, the San Juan Water Commission and the Communications Authority, both of which are reported as discretely presented component units within the financial statements. Additional information regarding these two component units can be found in the notes to the financial statements on page 51.

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

Factors Affecting Financial Condition

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

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

In partnership with the New Mexico Department of Transportation and the Bureau of Land Management Farmington Field Office, San Juan County was awarded a \$1,200,000 grant from the Recreational Trails Program for projects north of the City of Farmington in the Glade Run Recreational Area. Some of the specific projects that were recently completed include: trailhead maps and trail signs; a new parking area for 60 vehicles off Calle Norte Trail to provide access to the Glade Run East trail system; new motorized and non-motorized trail connections to Farmington Lake from the Glade Run Recreational Area; approximately 4 miles of new single-track mountain bike trails within the Anasazi trail system located off Hood Mesa Trail; a new single track mountain bike trail between the Glade Run East and Glade Run West trail systems along NM 574 at the north end of the Glade Run Recreation Area; and approximately 5 miles of trail and rehabilitation. Overall a total of 30 miles of mountain bike and off-highway vehicle (OHV) trails have been added to the area.

Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working to find ways to replace the recurring revenue of property taxes that will be lost. San Juan County Commission has adopted ordinances to issue Industrial Revenue Bonds to Photosol and 8 Minute Solar for replacement power projects relative to San Juan Generating Station. Photosol US, a subsidiary of one of France's leading solar providers, has been working to develop its Four Corners Solar Center, which consists of three distinct projects, one of which is the San Juan Solar project. The CEO of Photosol, John Case, has indicated that this project will be the first one operational with at least a portion of it being completed by June 2023.

San Juan County applied for and was subsequently awarded \$2 million of federal funding to study a freight line extension from the I-40 rail corridor to San Juan County. The economic development represented by a freight system means numerous jobs for San Juan County and Navajo Nation residents as well as a secure future of economic diversity.

The oil and gas industry also contribute to San Juan County's revenue base. The increased pricing for natural gas has spurred drilling in the San Juan Basin. San Juan County saw a slight uptick in revenues due to the increased production. Actual revenues for FY21 were \$3,589,237 which is a slight increase of 1.8% over FY20 revenue of \$3,524,854. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.

The Farmington Metropolitan Statistical Areas (MSA) (San Juan County) total nonfarm employment was up 3,200 jobs or 8%. The private sector was up 2,000 jobs, or 6.4%. In the public sector, all gains occurred in local government which was up 1,200 jobs, or 18.2%. San Juan County had an unemployment rate of 9.9% in June 2021 which is an increase from the 8.5% rate reported in May 2021. New Mexico's seasonally adjusted unemployment rate was 7.9% in June

2021 which was unchanged from May 2021. The national unemployment rate in June was 5.9% which is a slight increase from 5.8% reported in May.

Financial Planning: San Juan County contracted with Kiely Consulting group to help put together a Strategic Plan for 2021. The administration utilized Priority-Based Budgeting System (PBBS), using statistics and numerical metrics to help define what we do. The PBBS, in conjunction with a good strategic plan, will help see how each component fits into Countywide goals. This Strategic Plan will provide a roadmap for the future. Initiatives addressed by the strategic plan are identified as ways to *Build a Stronger Community* by adding new or improving existing programs. Initiatives will work in concert with established programs. This plan was developed through a six-month process of brainstorming, fine-tuning ideas, and working through feedback. The collaborative effort included citizens of San Juan County, the County’s leadership team, County elected officials, and the County Commission. Each person brought a different perspective, viewing our County through many social, professional, and cultural lenses. A total of 115 initiatives were considered, 20 are targeted for implementation through 2026.

The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The top three capital improvement projects in place as of the June 30, 2021 budget cycle include the following:

| Project | Total Project Cost | Funding in Place |
|------------------------------------------------------------------------------|--------------------|------------------|
| Total Subdivision Water and Wastewater System Improvements | \$ 6,850,000 | 0 |
| CR 3900 (Pinon Hills Extension Phase 3) – Right of way Phase and Acquisition | 1,250,000 | 0 |
| County Road Improvements | 1,000,000 | 0 |

San Juan County was also appropriated \$1,100,000 in FY21 for the Radio Infrastructure upgrades and replacements. The County continues to seek funding for completion of its top capital improvement projects.

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 (8.3%) 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, 2021 was \$18,748,036 or 69.6% 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, 2021 was \$460,181 or 8.3% 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 \$23,785,089 at the end of the fiscal year is 31.57% 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, 2020. 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 15th 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.

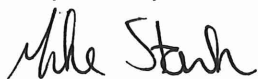
San Juan County also received the Government Finance Officers Association Distinguished Budget Presentation award for the FY21 Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents. This is the 13th year that the County has received this GFOA budget award.

San Juan County also received the Popular Annual Financial Report (PAFR) award from GFOA. The PAFR extracts information from our comprehensive annual financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This is the 2nd 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 16 consecutive years. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income.

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

Respectfully submitted,



Mike Stark
County Manager



Kim Martin, CPFO
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**San Juan County
New Mexico**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

SAN JUAN COUNTY



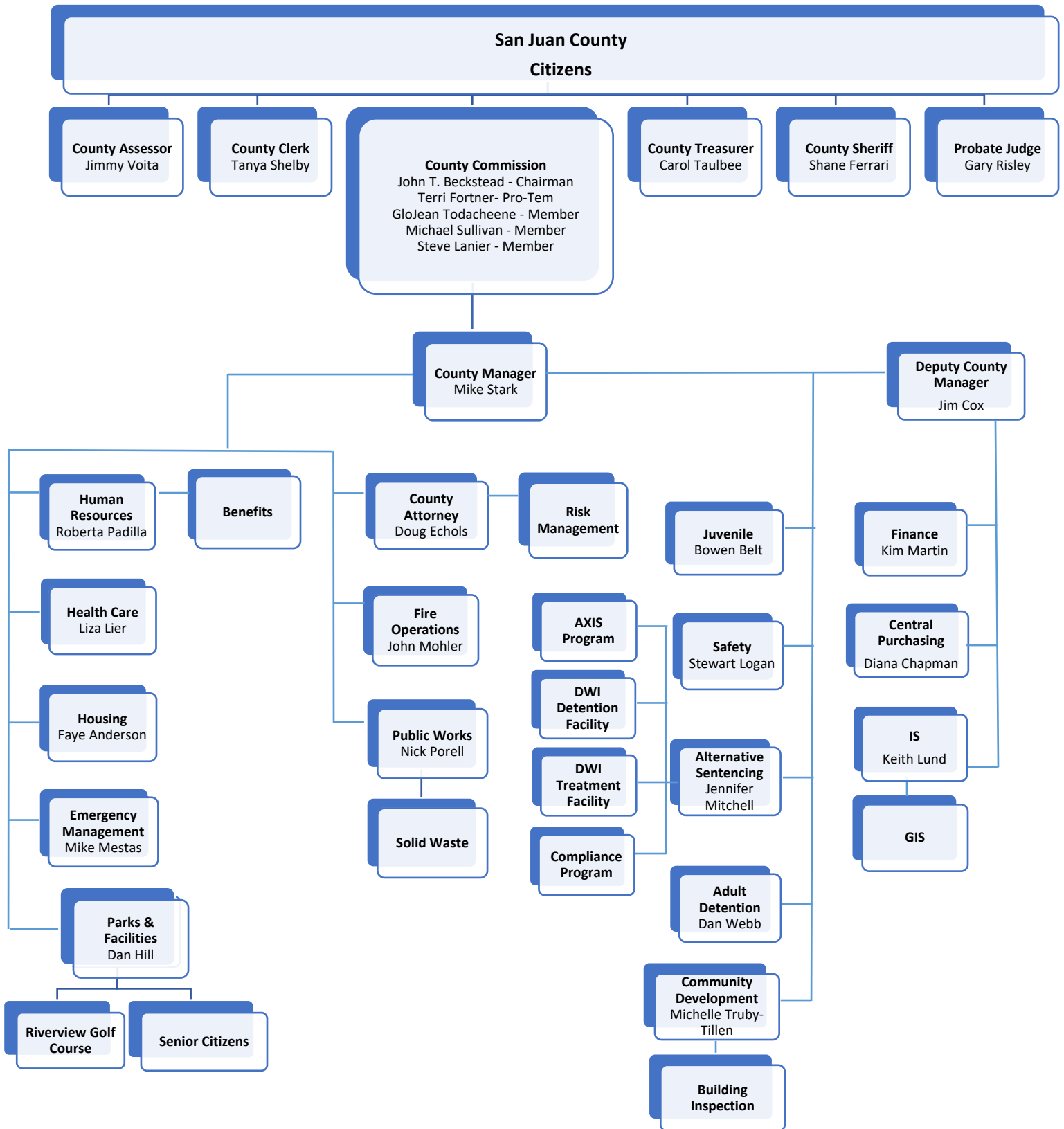
MISSION STATEMENT:

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, 2021

County Commission Elected Officials

| | |
|----------------------------------|--------------------|
| Commission Chairman – District 5 | John Beckstead |
| Chairman Pro-Tem – District 4 | Terri Fortner |
| Commission Member – District 1 | GloJean Todacheene |
| Commission Member – District 2 | Michael Sullivan |
| Commission Member – District 3 | Steve Lanier |

Elected Officials

| | |
|------------------|---------------|
| County Assessor | Jimmy Voita |
| County Clerk | Tanya Shelby |
| County Treasurer | Carol Taulbee |
| Probate Judge | Gary Risley |
| Sheriff | Shane Ferrari |

County Executive Office

| | |
|-----------------------|--------------|
| County Manager | Mike Stark |
| Deputy County Manager | Jim Cox, CPA |

Department Administrators

| | |
|---------------------------------|----------------------|
| Adult Detention Administrator | Daniel Webb |
| Alternative Sentencing Director | Jennifer Mitchell |
| Chief Financial Officer | Kim Martin, CPFO |
| Chief Human Resources Officer | Roberta Padilla |
| Chief Information Officer | Keith Lund |
| County Attorney | Doug Echols |
| Emergency Manager | Mike Mestas |
| Executive Housing Director | Faye Anderson |
| Fire Chief | John Mohler |
| Community Development Director | Michele Truby-Tillen |
| Juvenile Services Director | Bowen Belt |
| Parks & Facilities Director | Dan Hill |
| Public Works Director | Nick Porell |

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of San Juan County, New Mexico (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

OFFICE LOCATIONS

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of A Matter

As discussed in Note 21. To the financial statements, during the year ended June 30, 2021, the County adopted new accounting guidance, Government Accounting Standards Board Statement 84, Fiduciary Activities. The beginning balance of net position has been restated due to the implementation. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 22 to 34, Schedule of County's Proportionate Share of the Net Pension Liability, Schedule of County Pension Contributions, Schedule of County's Proportionate Share of the Net OPEB Liability, and Schedule of County OPEB Contributions on pages 105 to 120 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

(Uniform Guidance), the financial data schedules, as required by the U.S. Department of Housing and Urban Development, introductory and statistical sections, and the other schedules as required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2021 on our consideration of County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
November 29, 2021



CONNIE MACK WORLD SERIES 2021



photo by W. Dean Howard Photography

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 8-13 of this report.

Financial Highlights

- ◆ The assets and deferred outflows of San Juan County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$123,104,521 (*net position*). Of this amount, \$71,035,449 was reported as deficit *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- ◆ Total net position increased by \$5,139,666 from the prior year largely as a result of changes in the net pension and other post-employment benefit obligation activity. There was also an increase in revenues generated by various federal and state grants.
- ◆ As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$55,693,740, increasing \$1,181,831 from the prior year. Approximately 61.37% of this total fund balance amount, \$34,183,504, is available for spending at the government's discretion (*unrestricted fund balance*).
- ◆ At the end of the current fiscal year, assigned and unassigned fund balance for the General Fund was \$23,785,089, or 49.24% of total general fund expenditures.

Overview of the Financial Statements

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Government-wide financial statements

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

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

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

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

The government-wide financial statements include not only San Juan County itself (known as the *primary government*), but also two discretely presented component units, the Consolidated Communications Authority and the San Juan Water Commission. Additional information concerning these two component units can be found in the notes to the financial statements. The government-wide financial statements can be found on pages 35 and 36 of this report.

Fund financial statements

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, Intergovernmental Grants, Water Reserve, and GRT-Communications/EMS fund, all of which are considered to be major funds. Governmental fund balances are classified as *nonspendable, restricted, committed, assigned, and unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

San Juan County adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate budget compliance. The basic governmental fund financial statements can be found on pages 37-38 and 41-42 of this report.

Proprietary Funds

Proprietary funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among various functions. San Juan County had no proprietary funds at the end of the current fiscal year.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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. Based on GASB Statement 84, these activities will be now be classified as *Custodial Funds*. The basic fiduciary fund financial statements can be found on page 49-50 of this report.

Notes to the financial statements

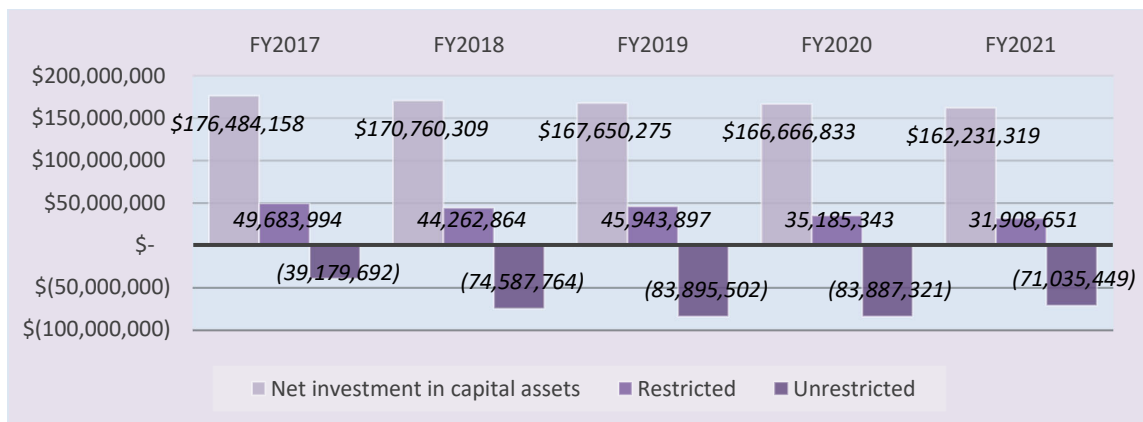
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 51-104 of this report.

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 \$123,104,521 at the close of the most current fiscal year. Below is a chart indicating the net position changes over the last five fiscal years.



SAN JUAN COUNTY, NEW MEXICO
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JUNE 30, 2021

In FY21, 121% of San Juan County's net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding (net of unspent proceeds). San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. The amount over the net position is due to the required reporting of the County's proportion of net pension and OPEB liabilities totaling \$98.2 million at June 30, 2021. 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 2021 | FY 2020 |
| <i>Current and other assets</i> | \$ 80,961,136 | 66,110,315 |
| <i>Capital assets</i> | 193,736,270 | 200,350,409 |
| Total assets | 274,697,406 | 266,460,724 |
| <i>Deferred outflow – pension related</i> | 20,786,715 | 12,344,132 |
| <i>Deferred outflow – OPEB related</i> | 7,533,455 | 2,788,548 |
| <i>Deferred outflow – charge on refunding</i> | 383,192 | 497,474 |
| Total deferred outflow | 28,703,362 | 15,630,154 |
| <i>Long-term liabilities outstanding</i> | 139,616,728 | 132,144,344 |
| <i>Other liabilities</i> | 6,698,895 | 5,975,488 |
| Total liabilities | 146,315,623 | 138,119,832 |
| <i>Deferred inflow – pension related</i> | 4,563,273 | 5,425,253 |
| <i>Deferred inflow – OPEB related</i> | 14,061,611 | 16,661,065 |
| <i>Deferred inflow – deferred revenue HUD & Grants</i> | 15,355,740 | 3,919,873 |
| Total deferred inflow | 33,980,624 | 26,006,191 |
| <i>Net Investment in capital assets</i> | 162,231,319 | 166,666,833 |
| <i>Restricted</i> | 31,908,651 | 35,185,343 |
| <i>Unrestricted (Deficit)</i> | (71,035,449) | (83,887,321) |
| Total net position | \$ 123,104,521 | 117,964,855 |

An additional portion of San Juan County's net position, \$31,908,651, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(71,035,449) represents deficit *unrestricted net position*.

Net position increased by \$5,139,666 representing a 143.8% increase from the prior fiscal year's reduction of \$11,733,815. The increase over last year's reduction of net position is

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

largely the result of changes in measurement of the net pension and other post-employment benefit obligations coupled with larger intergovernmental grant activity experienced during the year.

Governmental activities

The following table provides a summary of the County's operations for the year ended June 30, 2021.

San Juan County's Changes in Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|--------------------|
| | FY2021 | FY 2020 |
| Revenues | | |
| <i>Program revenues:</i> | | |
| Charges for services | \$ 14,203,701 | 11,921,716 |
| Operating grants & Contributions | 19,137,192 | 15,490,557 |
| Capital grants & Contributions | - | 94,878 |
| <i>General Revenues:</i> | | |
| Property taxes | 26,815,380 | 25,405,070 |
| Gross Receipts taxes | 38,870,551 | 38,336,166 |
| Gas/Motor Veh. Taxes | 1,900,003 | 1,899,410 |
| Oil & Gas taxes | 3,589,237 | 3,524,854 |
| Payment in Lieu of taxes | 2,459,114 | 2,481,752 |
| Other taxes | 1,476,304 | 1,536,885 |
| Investment earnings | 96,870 | 1,712,551 |
| Other | 566,421 | 643,167 |
| Total revenues | 109,114,773 | 103,047,006 |
| Expenses | | |
| General government | 16,450,757 | 20,184,947 |
| Public safety | 50,021,398 | 56,254,541 |
| Public works | 6,603,285 | 7,183,578 |
| Health and welfare | 20,043,044 | 19,582,744 |
| Culture and recreation | 5,940,494 | 5,829,357 |
| Environmental | 3,219,541 | 3,906,585 |
| Interest on long-term debt | 1,696,588 | 1,839,069 |
| Total expenses | 103,975,107 | 114,780,821 |
| Change in net position | 5,139,666 | (11,733,815) |
| Net position, Beginning | 117,964,855 | 129,698,670 |
| Net position, Ending | \$ 123,104,521 | 117,964,855 |

**SAN JUAN COUNTY, NEW MEXICO
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Governmental activities increased San Juan County's net position by \$5,139,666. Key elements of this decrease are as follows:

Revenues: Revenues in FY21 increased from FY20 by 16.95%.

- ◆ The charges for services revenues in FY21 increased by \$2.2M. This increase is primarily due to contracts to provide services for housing juveniles, increased transfer station fees, and increased revenue generated by Riverview Golf Course.
- ◆ The Operating Grants and Contributions revenues in FY21 have increased 23%, or an increase of \$3,646,635. San Juan County received State appropriations for several capital outlay projects that contributed to this increase.
- ◆ The self-funded medical plan premiums were increased effective January 1, 2021. The premium was increased by 4% and the split between employee and employer was changed from 21% employee/79% employer to 22% employee/78% employer.
- ◆ Gross Receipts Tax Revenue increased by \$534,385 or 1.4%. Gross receipts have been in decline and was hit even harder with negative impact COVID has caused. San Juan County's County Commission approved a 1/8th increase to GRT that took effect January 2021 which helped mitigate these decreases.
- ◆ Revenue from oil and gas production and equipment increased by \$64,383 or 1.83% from the prior year. The increase in natural gas pricing has helped spur production.
- ◆ Payments in Lieu of Taxes (PILT) was reauthorized in FY21 under the Department of Interior. The actual PILT revenue received for FY21 was \$2,459,114 approximating that of FY20.

Due to San Juan County's diversified revenue sources through gross receipts taxes, property taxes, and oil and gas equipment and production taxes, revenues were sufficient to operate the FY21 budget and provide services to the County's constituents.

Expenses: Expenses decreased by 9.41% from the prior fiscal year.

- ◆ San Juan County's expenditures saw a decrease due to the COVID relief funds that were received and delays in shipments due to supply and demand issues. Various expenditures, including but not limited to public safety, were covered by these one-time revenue sources. The total amount of CARES Act/COVID Relief funds received in FY21 to help offset these costs was \$2,966,158.
- ◆ The Health and Welfare expenses increased by \$460,300 primarily resulting from more costly health plan claims being processed. Some costs associated with COVID were covered by the CARES Act funds received.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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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 \$55,693,740, an increase of \$1,181,831 in comparison with the prior fiscal year's fund balance. The increase is attributable federal funding that was received that helped cover COVID expenditures that were incurred throughout the year.

Approximately 61.5% of this total amount, or \$34,183,504 constitutes unrestricted fund balance (consisting of \$8,681,697 committed, \$13,082,534 assigned, and \$12,419,273 unassigned) which is available for spending at the government's discretion. \$3,015,351 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 (\$9,299,028), healthcare expenditures (\$3,167,047), GRT Bond Series 2015 (\$2,600,049), grant funded (\$1,389,329), debt service (\$939,476) and other purposes (\$1,099,956). 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 \$23,785,089, while total fund balance reached \$31,057,587. 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 49.2% of total General Fund expenditures, while total fund balance represents 64.3% of that same amount.

The fund balance for the General Fund increased by \$1,487,501 primarily due the slow down in spending because of lockdowns due to COVID and also being able to recover some of the additional costs the County incurred due to purchasing personal protective equipment to help protect employees and the Community through the CARES Act and other COVID related grants.

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JUNE 30, 2021**

Major funds

Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, Intergovernmental Grants fund, the Water Reserve fund, and the Gross Receipts Tax-Communications/Emergency Medical Services fund.

The *Corrections Fund* accounts for all of the expenditures related to the adult detention facility. The three neighboring cities pay a per-diem rate for all of their prisoners which the County houses. The County annually updates this per-diem rate. In FY21, the per-diem rate decreased from \$86.45 to \$85.62. The FY21 per-diem rate is based on the FY19 actual costs and bed days. The cost to operate the facility increased; however, the total number of bed days also increased which helped lower the overall per-diem rate.

The *Intergovernmental Grants Fund* is used to account for state, federal and locally funded grant projects. Many of the grants awarded to the County are on a reimbursement basis; however, the County does receive other advance grant funding. Grants are accounted for in accordance with 2CFR200, known as the *Uniform Grant Guidance*, state regulation and specific rulings within the grant agreement. As of June 30, 2021, the ending fund balance was \$16,847,499, which is an increase of \$16,210,994 over the FY20 fund balance of \$636,505. This is a result of receiving ARPA funding and several advanced grants. The County was in compliance with all requirements of its grant projects as of the close of the fiscal year. State grants in the form of state appropriations are detailed within Note 16 while federal grants are detailed within the Schedule of Expenditures of Federal Awards on page 272 and 274.

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

The *Gross Receipts Tax-Communications/Emergency Medical Services Fund* accounts for the three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county-wide and is combined with the Ambulance Fund. The Ambulance Fund is used to account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. The FY21 fund balance declined by \$1,258,076 or 18.2% as compared to the FY20 fund balance.

General Fund Budgetary Highlights

During the fiscal year, the County Commission approved adjustments to the County's budget. The Finance Department strives to complete budget adjustments on a monthly basis to help keep the budget up-to-date and maintain services to the County. The General Fund's final amended revenue estimates were \$295,483 more than the original

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

estimates and the expenditure budget was \$2,689,276 less than the original expenditure budget. The main budgetary highlights can be summarized as follows:

- ◆ The revenues received within the General Fund were overbudget by \$5,464,364. This was largely the result of receiving higher than anticipated gross receipts tax revenue, higher than expected PILT payment, and higher than expected oil and gas revenue.
- ◆ Public Safety's actual expenditures were \$503,893 below budget. These departments continued to experience personnel vacancies causing planned budget to be unused for portions of the year.
- ◆ Road Fund saw actual expenditures under budget by \$779,648 primarily due to lower fuel costs, less maintenance and repair costs than anticipated for reduced activity due to the COVID lockdowns and budget savings on personnel vacancies.
- ◆ The Healthcare Assistance fund saw a decrease of \$347,919 from its final budget largely due to contractual expenditures having been less than anticipated for the year and some salary/benefit expenditures being transferred to Intergovernmental Grants Fund that were covered by several grants that were awarded.
- ◆ The Risk Management fund saw a decrease of \$234,923 in expenditures from what was anticipated during the budget process due to actual worker's compensation deductibles and insurance premiums coming in under budget. Reduced insurance premiums are the result of the County actively looking for the best insurance carrier.

Capital Asset and Debt Administration

Capital assets

San Juan County's investment in capital assets for its governmental activities as of June 30, 2021 amounts to \$193,736,270 (net of accumulated depreciation) as compared to \$200,350,409 in the prior fiscal year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, roads, bridges and construction in progress.

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

- ◆ Construction was completed this year on the Apple Orchard Water Users; total construction costs as of the close of the fiscal year was \$2,347,539.

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- ◆ Construction was completed this year on the Totah Theater Project; total construction costs as of the close of the fiscal year was \$1,137,576.
- ◆ Construction continued on the East Culpepper Water Users; construction-in-progress as of the close of the fiscal year was \$636,479.
- ◆ Construction continued on Bridge 8130 (CR 5000); construction-in-progress as of the close of the fiscal year was \$1,572,570.

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

| | Governmental Activities | |
|-----------------------------------|-------------------------|--------------------|
| | FY 2021 | FY 2020 |
| <i>Land and Works of Art</i> | \$ 8,064,241 | 8,064,241 |
| <i>Buildings and improvements</i> | 93,072,644 | 96,973,354 |
| <i>Machinery and equipment</i> | 19,543,208 | 21,209,193 |
| <i>Infrastructure</i> | 64,579,607 | 65,933,802 |
| <i>Construction in progress</i> | 8,476,570 | 8,169,819 |
| Total | \$ 193,736,270 | 200,350,409 |

Additional information on San Juan County's capital assets can be found in note 1 on page 57-58 and note 6 on page 70.

Long-term debt

At the end of the current fiscal year, San Juan County had total debt outstanding of \$34,676,381. All of the County's current outstanding debt is secured by specified gross receipts taxes.

More information concerning outstanding debt and these transactions can be found in note 7 on pages 72-75.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2021 deadline.

San Juan County's Outstanding Debt

| | Governmental Activities | |
|-------------------------------|-------------------------|-------------------|
| | FY 2021 | FY 2020 |
| <i>GRT Revenue Bonds</i> | \$ 24,725,000 | 26,425,000 |
| <i>NMFA Loan</i> | 9,380,000 | 11,225,000 |
| <i>NMED Loan</i> | 571,381 | 601,519 |
| Total Outstanding Debt | \$ 34,676,381 | 38,251,519 |

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JUNE 30, 2021**

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 \$3,535,248,018. Thus, San Juan County's legal debt limit is \$141,409,921. 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 9.9%. It stands higher than the State of New Mexico's rate of 7.9% and higher than the nationwide rate of 5.9%.
- ◆ The implemented property tax mil rate continued at 8.5 mils with a ½ mil dedicated to fund water reserves. San Juan County's property tax rate continues to be the second lowest in the state.
- ◆ The sales tax rate from July 1, 2021 to December 31, 2021 remained at 6.6875%.
- ◆ Payments in Lieu of Taxes (PILT) – The FY22 budgeted revenues from PILT are estimated at a full funding level of \$3,000,000.
- ◆ The oil and gas industry also contribute to San Juan County's revenue base. These industries remain volatile as it is impacted by not only supply and demand, but federal regulations that affects production. The FY22 budgeted revenues are \$3,000,047 which is a decrease of 16.4% from the actual revenues received for FY21 in the amount of \$3,589,237. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.
- ◆ During a review of a 10-year trend of the health plan, it was determined that based on the current information and forecasting, the County would need to increase the total premium by 3% and reallocate the 22% employee/78% employer to a 23/77% split. These increases, effective January 1, 2022, will ensure that the major medical fund is solvent to cover future claims. This marks the first year in the prior seven years in which the County had not increased premiums.
- ◆ Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working to find ways to replace the recurring

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revenue of property taxes that will be lost. San Juan County Commission has adopted ordinances to issue Industrial Revenue Bonds to two photovoltaic companies for replacement power projects as required under the State of New Mexico Energy Transition Act.

All of these factors were considered in preparing San Juan County's operating budget for the 2021 fiscal year as well as planning for the FY22 budget process.

Requests for information

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

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET POSITION (DEFICIT)
June 30, 2021

| | <u>Primary Government</u> | <u>Component Units</u> | |
|--------------------------------------------------|----------------------------|-----------------------------|------------------------------|
| | Governmental Activities | Communications Authority | San Juan Water Commission |
| ASSETS | | | |
| Cash and investments | \$ 49,015,127 | 811,945 | 613,793 |
| Cash and investments, restricted | 16,237,868 | - | - |
| Receivables, net of allowance for uncollectable | 12,692,790 | 1,267 | 534 |
| Inventories | 1,426,393 | - | - |
| Prepaid expenses | 1,588,958 | 95,458 | 6,409 |
| Capital assets, not depreciated | 55,478,972 | - | - |
| Capital assets, net of accumulated depreciation | 138,257,298 | 2,132,389 | 28,831 |
| Total assets | 274,697,406 | 3,041,059 | 649,567 |
| DEFERRED OUTFLOWS | | | |
| Pension related | 20,786,715 | 1,083,464 | 187,027 |
| Other post employment benefit related | 7,533,455 | 382,152 | 73,885 |
| Refunding of debt | 383,192 | - | - |
| Total deferred outflows | 28,703,362 | 1,465,616 | 260,912 |
| LIABILITIES | | | |
| Accounts payable | 3,976,237 | 31,525 | 1,740 |
| Accrued payroll | 2,022,551 | 122,065 | 23,671 |
| Accrued claims | 633,184 | - | - |
| Accrued interest | 66,923 | - | - |
| Long-term liabilities, due in one year | 6,992,369 | 164,651 | 30,811 |
| Long-term liabilities, due in more than one year | | | |
| Noncurrent liabilities | 34,392,675 | - | 5,980 |
| Net pension liability | 71,819,293 | 3,840,094 | 590,491 |
| Net other post employment benefit liability | 26,412,391 | 1,424,689 | 239,758 |
| Total liabilities | 146,315,623 | 5,583,024 | 892,451 |
| DEFERRED INFLOWS | | | |
| Pension related | 4,563,273 | 245,442 | 1,306 |
| Other post employment benefit related | 14,061,611 | 1,025,841 | 92,217 |
| Deferred revenue - HUD & Grants | 15,355,740 | - | - |
| Total deferred inflows | 33,980,624 | 1,271,283 | 93,523 |
| NET POSITION | | | |
| Net investment in capital assets | 162,231,319 | 2,132,389 | 28,831 |
| Restricted for: | | | |
| Debt service | 125,589 | - | - |
| Special projects | 26,411,460 | 436,752 | - |
| Capital Outlay | 5,371,602 | 318,328 | - |
| Unrestricted (deficit) | (71,035,449) | (5,235,101) | (104,326) |
| Total net position (deficit) | \$ 123,104,521 | (2,347,632) | (75,495) |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2021

| 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 | \$ 16,450,757 | 3,449,531 | 10,287,419 | - | (2,713,807) | | |
| Public safety | 50,021,398 | 4,342,501 | 4,291,648 | - | (41,387,249) | | |
| Public works | 6,603,285 | 894,155 | 26,331 | - | (5,682,799) | | |
| Health and welfare | 20,043,044 | 3,046,049 | 1,502,225 | - | (15,494,770) | | |
| Culture and recreation | 5,940,494 | 1,440,478 | 138,354 | - | (4,361,662) | | |
| Environmental | 3,219,541 | 1,030,987 | 2,891,215 | - | 702,661 | | |
| Interest on long-term debt | 1,696,588 | - | - | - | (1,696,588) | | |
| Total governmental activities | 103,975,107 | 14,203,701 | 19,137,192 | - | (70,634,214) | | |
| Component Units | | | | | | | |
| Communications Authority | | | | | | | |
| Public safety | 3,402,550 | - | 3,467,178 | - | | 64,628 | - |
| San Juan Water Commission | | | | | | | |
| Environmental | 1,093,958 | 45,962 | 1,144,050 | - | | - | 96,054 |
| Total component units | \$ 4,496,508 | 45,962 | 4,611,228 | - | | 64,628 | 96,054 |
| General Revenues | | | | | | | |
| Property taxes | | | | \$ 26,815,380 | - | - | |
| Gross receipts taxes | | | | 38,870,551 | - | - | |
| Gas/Motor Vehicle Taxes | | | | 1,900,003 | - | - | |
| Franchise taxes | | | | 1,476,304 | - | - | |
| Oil & Gas taxes | | | | 3,589,237 | - | - | |
| Payments in lieu of taxes | | | | 2,459,114 | - | - | |
| Unrestricted investment earnings | | | | 96,870 | 4,670 | 80 | |
| Miscellaneous revenues | | | | 566,421 | 20,081 | - | |
| Total general revenues | | | | 75,773,880 | 24,751 | 80 | |
| Change in net position | | | | 5,139,666 | 89,379 | 96,134 | |
| Net position (deficit), beginning | | | | 117,964,855 | (2,437,011) | (171,629) | |
| Net position (deficit), ending | | | | \$ 123,104,521 | (2,347,632) | (75,495) | |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
June 30, 2021

| | General | Corrections | Inter-Governmental Grants | Water Reserve Fund |
|---------------------------------------------------------------|----------------------|------------------|---------------------------|--------------------|
| ASSETS | | | | |
| Pooled cash and investments | \$ 24,171,402 | 2,000 | 279,647 | 7,609,233 |
| Pooled cash - Restricted | 939,476 | - | 15,258,917 | - |
| Receivables, net | | | | |
| Taxes | 7,067,448 | - | - | 96,538 |
| Intergovernmental | 185,478 | 62,365 | 1,308,935 | - |
| Interest | 79,065 | - | - | - |
| Other | 1,499,216 | 11,961 | - | - |
| Prepaid expenditures | 1,541,833 | 2,663 | - | - |
| Inventory | 1,224,603 | - | - | - |
| Total assets | \$ 36,708,521 | 78,989 | 16,847,499 | 7,705,771 |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,967,271 | 606,398 | 845,867 | - |
| Accrued payroll | 1,226,367 | 358,710 | 16,292 | - |
| Accrued claims | 633,184 | - | - | - |
| Other current liabilities | - | - | - | - |
| Total liabilities | 3,826,822 | 965,108 | 862,159 | - |
| DEFERRED INFLOWS | | | | |
| Property taxes | 1,369,793 | - | - | - |
| Deferred revenue | 454,319 | - | 451,578 | 76,784 |
| Deferred revenue - HUD & grants | - | - | 15,258,917 | - |
| Total deferred inflows | 1,824,112 | - | 15,710,495 | 76,784 |
| FUND BALANCES | | | | |
| Nonspendable | 2,766,436 | 2,663 | - | - |
| Restricted | 4,506,062 | - | 274,845 | - |
| Committed | - | - | - | 7,628,987 |
| Assigned | 10,190,310 | - | - | - |
| Unassigned (deficit) | 13,594,779 | (888,782) | - | - |
| Total fund balances (deficit) | 31,057,587 | (886,119) | 274,845 | 7,628,987 |
| Total liabilities, deferred inflows, and fund balances | \$ 36,708,521 | 78,989 | 16,847,499 | 7,705,771 |

See Notes to Financial Statements.

| Gross Receipts Tax Comm. / EMS | Nonmajor Governmental Funds | Total Governmental Funds |
|--------------------------------------|-----------------------------------|--------------------------------|
| 4,955,516 | 11,997,329 | 49,015,127 |
| - | 39,475 | 16,237,868 |
| 983,614 | 350,892 | 8,498,492 |
| - | 314,132 | 1,870,910 |
| - | - | 79,065 |
| - | 147,961 | 1,659,138 |
| - | 44,462 | 1,588,958 |
| - | 201,790 | 1,426,393 |
| <u>5,939,130</u> | <u>13,096,041</u> | <u>80,375,951</u> |
| 262,885 | 271,574 | 3,953,995 |
| 10,570 | 410,612 | 2,022,551 |
| - | - | 633,184 |
| - | 22,242 | 22,242 |
| <u>273,455</u> | <u>704,428</u> | <u>6,631,972</u> |
| - | - | 1,369,793 |
| - | 342,025 | 1,324,706 |
| - | 96,823 | 15,355,740 |
| - | 438,848 | 18,050,239 |
| - | 246,252 | 3,015,351 |
| 5,665,675 | 8,048,303 | 18,494,885 |
| - | 1,052,710 | 8,681,697 |
| - | 2,892,224 | 13,082,534 |
| - | (286,724) | 12,419,273 |
| <u>5,665,675</u> | <u>11,952,765</u> | <u>55,693,740</u> |
| <u>5,939,130</u> | <u>13,096,041</u> | <u>80,375,951</u> |

DOWNTOWN FARMINGTON



photo by W. Dean Howard Photography

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2021

| | <u>Governmental Activities</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Total Fund Balance Governmental Funds | \$ 55,693,740 |
| Refunding of debt | 383,192 |
| Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources and, therefore, are not reported in the funds. | 28,320,170 |
| Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds. | 2,694,499 |
| Long term receivables that are not financial resources and, therefore, are not reported in the funds. | 585,185 |
| Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds. | (18,624,884) |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 193,736,270 |
| Accrued interest payable | (66,923) |
| 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 | (37,608,107) |
| Net pension liability | (71,819,293) |
| Other post employment benefit liability | (26,412,391) |
| Net affect of compensated absences | (3,776,937) |
| Subtotal | <u>(139,616,728)</u> |
| | <u>(139,616,728)</u> |
| Net position of governmental activities | \$ <u>123,104,521</u> |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2021

| | General | Corrections | Inter-Governmental Grants | Water Reserve Fund |
|--------------------------------------------------------------------------------------------------|----------------------|-------------------|---------------------------|--------------------|
| Revenues | | | | |
| Taxes | \$ 62,916,001 | - | - | 1,836,787 |
| Intergovernmental - Federal | 2,459,114 | - | 4,827,058 | - |
| Intergovernmental - State | - | - | 5,297,660 | - |
| Intergovernmental - Other | 273,741 | 699,772 | 98,616 | - |
| Interest and investment income | (40,819) | - | - | 969 |
| Fees | 9,295,632 | 359,624 | - | - |
| Sale of assets | 94,553 | - | - | - |
| Miscellaneous | 345,005 | 1,302 | - | - |
| Total revenues | 75,343,227 | 1,060,698 | 10,223,334 | 1,837,756 |
| Expenditures | | | | |
| Current | | | | |
| General government | 11,287,480 | - | 7,409,752 | - |
| Public safety | 13,028,743 | 14,558,209 | - | - |
| Public works | 4,637,855 | - | - | - |
| Health and welfare | 15,799,419 | - | - | - |
| Culture and recreation | 3,461,620 | - | - | - |
| Environmental | - | - | - | 1,220,626 |
| Capital outlay | 94,105 | 285,462 | 3,397,370 | - |
| Debt service-principal | - | - | - | - |
| Debt service-interest expense | - | - | - | - |
| Total expenditures | 48,309,222 | 14,843,671 | 10,807,122 | 1,220,626 |
| Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses) | 27,034,005 | (13,782,973) | (583,788) | 617,130 |
| Other Financing Sources (Uses) | | | | |
| Transfers, in | 6,357,313 | 13,775,708 | 261,051 | - |
| Transfers, out | (31,903,817) | - | (38,923) | (5,000) |
| Total other financing sources (uses) | (25,546,504) | 13,775,708 | 222,128 | (5,000) |
| Net changes in fund balances | 1,487,501 | (7,265) | (361,660) | 612,130 |
| Fund balances (deficit), beginning of year | 29,570,086 | (878,854) | 636,505 | 7,016,857 |
| Fund balances (deficit), end of year | \$ 31,057,587 | (886,119) | 274,845 | 7,628,987 |

See Notes to Financial Statements.

| Gross Receipts Tax Comm. / EMS | Nonmajor Governmental Funds | Total Governmental Funds |
|--------------------------------|-----------------------------|--------------------------|
| 5,566,952 | 1,957,580 | 72,277,320 |
| - | 1,412,524 | 8,698,696 |
| - | 4,522,877 | 9,820,537 |
| - | 2,004,944 | 3,077,073 |
| 8,982 | 127,738 | 96,870 |
| - | 3,380,819 | 13,036,075 |
| - | 29,392 | 123,945 |
| - | 228,713 | 575,020 |
| <u>5,575,934</u> | <u>13,664,587</u> | <u>107,705,536</u> |
| - | 44,152 | 18,741,384 |
| 6,233,565 | 10,486,843 | 44,307,360 |
| - | - | 4,637,855 |
| - | 1,380,891 | 17,180,310 |
| - | 1,316,940 | 4,778,560 |
| - | 1,969,414 | 3,190,040 |
| 577,066 | 4,085,933 | 8,439,936 |
| - | 3,545,000 | 3,545,000 |
| - | 1,703,260 | 1,703,260 |
| <u>6,810,631</u> | <u>24,532,433</u> | <u>106,523,705</u> |
| <u>(1,234,697)</u> | <u>(10,867,846)</u> | <u>1,181,831</u> |
| 2,892,192 | 18,263,510 | 41,549,774 |
| (2,915,571) | (6,686,463) | (41,549,774) |
| <u>(23,379)</u> | <u>11,577,047</u> | <u>-</u> |
| (1,258,076) | 709,201 | 1,181,831 |
| <u>6,923,751</u> | <u>11,243,564</u> | <u>54,511,909</u> |
| <u>5,665,675</u> | <u>11,952,765</u> | <u>55,693,740</u> |

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2021

| | <u>Primary Governmental Activities</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Net changes in fund balances total governmental fund | \$ 1,181,831 |
| 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 (\$7,581,401) exceed depreciation (\$11,846,970) and net loss on assets disposed of (\$2,348,570) in the current period. | (6,614,139) |
| 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 (\$1,369,793) exceeds the deferred inflow on property taxes from the beginning of the year (\$995,638). | 374,155 |
| 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 (\$1,324,706) exceeded the deferred inflow on accounts receivable from the beginning of the year (\$157,079). Includes \$8,600 in long term receivables | 1,159,027 |
| The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. | |
| The following table represents the changes in long-term debt for the fiscal year: | |
| Change in revenue bonds and loans payable | \$3,545,000 |
| Change in bond premium | 440,005 |
| Change in refunding of debt | (114,282) |
| Change in compensated absences | 135,994 |
| Change in claims and judgements | 20,765 |
| Change in accrued interest | 6,672 |
| Net pension activity | 2,574,009 |
| Net other post employment benefit activity | 2,430,629 |
| | <u>9,038,792</u> |
| Change in net position governmental activities | \$ <u><u>5,139,666</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) - GENERAL FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|----------------------|---------------------|---------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 55,409,650 | 55,669,650 | 61,896,556 | 6,226,906 |
| Intergovernmental - Federal | 2,300,000 | 2,300,000 | 2,459,114 | 159,114 |
| Intergovernmental - Other | 597,212 | 597,212 | 447,020 | (150,192) |
| Investment earnings | 248,000 | 248,320 | 84,225 | (164,095) |
| Fees | 9,322,050 | 9,892,320 | 9,307,782 | (584,538) |
| Sale of Assets | 50,000 | 50,000 | 94,553 | 44,553 |
| Miscellaneous | 147,000 | 182,483 | 93,150 | (89,333) |
| Total revenues | 68,073,912 | 68,939,985 | 74,382,400 | 5,442,415 |
| Prior year cash balance budget | 23,679,915 | 23,679,915 | | |
| Total budgeted revenues | 91,753,827 | 92,619,900 | | |
| Expenditures | | | | |
| General Government | | | | |
| County Commission | 353,751 | 353,751 | 327,228 | 26,523 |
| Administration | 1,147,660 | 1,165,579 | 1,272,164 | (106,585) |
| General Government | 3,543,770 | 3,803,965 | 3,081,083 | 722,882 |
| Information Technology | 966,548 | 966,548 | 922,553 | 43,995 |
| Geographic Information Systems | 406,692 | 406,692 | 399,032 | 7,660 |
| Finance | 1,214,214 | 1,215,114 | 1,022,395 | 192,719 |
| County Clerk | 599,395 | 599,517 | 576,166 | 23,351 |
| Bureau of Elections | 472,539 | 488,522 | 424,441 | 64,081 |
| Property Assessments | 956,339 | 956,339 | 827,970 | 128,369 |
| Treasurer | 645,727 | 690,727 | 641,080 | 49,647 |
| Probate Judge | 59,674 | 59,674 | 50,549 | 9,125 |
| County Attorney | 628,947 | 643,968 | 486,491 | 157,477 |
| Human Resources | 565,828 | 569,228 | 551,099 | 18,129 |
| Central Purchasing | 418,634 | 418,634 | 409,842 | 8,792 |
| Total general government | 11,979,718 | 12,338,258 | 10,992,093 | 1,346,165 |
| Public Safety | | | | |
| Law Enforcement | 12,278,144 | 9,111,234 | 8,725,400 | 385,834 |
| Community Development | 443,034 | 443,034 | 399,604 | 43,430 |
| Building Inspection | 339,196 | 345,620 | 321,684 | 23,936 |
| Emergency Management | 398,503 | 399,047 | 351,212 | 47,835 |
| Safety | 148,334 | 148,686 | 145,828 | 2,858 |
| Total public safety | 13,607,211 | 10,447,621 | 9,943,728 | 503,893 |
| Health and Welfare | 355,218 | 378,721 | 346,054 | 32,667 |
| Culture and Recreation | 3,692,440 | 3,780,711 | 3,483,831 | 296,880 |
| Appraisals | 986,339 | 986,339 | 969,644 | 16,695 |
| Health Care Assistance Fund | 5,635,338 | 5,643,944 | 5,296,025 | 347,919 |
| Road Fund | 5,577,105 | 5,577,105 | 4,797,457 | 779,648 |
| Risk Management | 2,562,760 | 2,733,080 | 2,498,157 | 234,923 |
| Major Medical Fund | 8,194,624 | 9,936,436 | 9,739,453 | 196,983 |
| Total expenditures | 52,590,753 | 51,822,215 | 48,066,442 | 3,755,773 |
| Excess (deficiency) of revenues over (under) expenditures | 39,163,074 | 40,797,685 | 26,315,958 | 9,198,188 |
| Other financing sources (uses) | | | | |
| Transfers in | 6,604,626 | 7,100,779 | 6,333,651 | (767,128) |
| Transfers out | (32,753,113) | (36,476,222) | (31,903,492) | 4,572,730 |
| Total other financing sources (uses) | (26,148,487) | (29,375,443) | (25,569,841) | 3,805,602 |
| Net change in fund balances | \$ 13,014,587 | 11,422,242 | 746,117 | 13,003,790 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------|
| Change in fund balance (budgetary basis) | \$ 746,117 |
| Change in accounts receivable | 1,759,971 |
| Change in prepaid expenses | 182,724 |
| Change in accounts payable | (353,818) |
| Change in accrued liabilities | (51,356) |
| Change in deferred balances | (796,137) |
| Change in fund balance (GAAP basis) | 1,487,501 |
| GAAP Fund balance, beginning | 29,570,086 |
| GAAP Fund balance, ending | \$ 31,057,587 |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CORRECTIONS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ - | - | - | - |
| Intergovernmental - Other | 1,330,000 | 1,330,000 | 670,743 | (659,257) |
| Investment income | - | - | - | - |
| Fees | 428,000 | 428,000 | 386,910 | (41,090) |
| Miscellaneous | - | - | 1,009 | 1,009 |
| Total revenues | 1,758,000 | 1,758,000 | 1,058,662 | (699,338) |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | 1,758,000 | 1,758,000 | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Salaries and benefits | 8,395,632 | 8,395,632 | 7,682,050 | 713,582 |
| Operating expenses | 7,349,113 | 7,277,663 | 6,866,533 | 411,130 |
| Capital outlay | 310,000 | 310,000 | 285,462 | 24,538 |
| Total expenditures | 16,054,745 | 15,983,295 | 14,834,045 | 1,149,250 |
| Excess (deficiency) of revenues over (under) expenditures | (14,296,745) | (14,225,295) | (13,775,383) | 449,912 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 14,296,745 | 14,225,295 | 13,775,383 | (449,912) |
| Transfers out | - | - | - | - |
| Net change in fund balance | \$ - | - | - | - |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|--------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$ - |
| Change in accounts receivable | 2,115 |
| Change in prepaid expense | 1,712 |
| Change in deferred balances | 247 |
| Change in accounts payable | (7,342) |
| Change in accrued liabilities | (3,997) |
| Change in fund balance (GAAP basis) | (7,265) |
| GAAP Fund balance (deficit), beginning | (878,854) |
| GAAP Fund balance (deficit), ending | \$ (886,119) |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------------|-------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - Federal | \$ 2,321,472 | 7,402,051 | 16,093,043 | 8,690,992 |
| Intergovernmental - State | 7,803,570 | 14,803,381 | 5,263,426 | (9,539,955) |
| Intergovernmental - Local | 18,013 | 883,432 | 44,772 | (838,660) |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>10,143,055</u> | <u>23,088,864</u> | <u>21,401,241</u> | <u>(1,687,623)</u> |
| Prior year cash balance budget | 4,206,253 | 4,206,253 | | |
| Total budgeted revenues | <u>14,349,308</u> | <u>27,295,117</u> | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Operating expenses | 13,388,584 | 26,514,421 | 10,291,058 | 16,223,363 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>13,388,584</u> | <u>26,514,421</u> | <u>10,291,058</u> | <u>16,223,363</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>960,724</u> | <u>780,696</u> | <u>11,110,183</u> | <u>14,535,740</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 336,822 | 492,423 | 261,051 | (231,372) |
| Transfers out | (1,279) | (50,276) | (38,923) | 11,353 |
| Total other financing sources (uses) | <u>335,543</u> | <u>442,147</u> | <u>222,128</u> | <u>(220,019)</u> |
| Net change in fund balances | \$ <u>1,296,267</u> | <u>1,222,843</u> | 11,332,311 | <u>14,315,721</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$11,332,311 |
| Change in accounts receivable | 669,726 |
| Change in accounts payable | (498,613) |
| Change in accrued liabilities | (16,292) |
| Change in deferred balances | <u>(11,848,792)</u> |
| Change in fund balance (GAAP basis) | (361,660) |
| GAAP Fund balance, beginning | <u>636,505</u> |
| GAAP Fund balance, ending | <u>\$ 274,845</u> |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WATER RESERVE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes - Local Effort | \$ 1,549,868 | 1,549,868 | 1,612,770 | 62,902 |
| Taxes - State Shared | 177,289 | 177,289 | 211,126 | 33,837 |
| Investment Income | 70,000 | 70,000 | 966 | (69,034) |
| Total revenues | <u>1,797,157</u> | <u>1,797,157</u> | <u>1,824,862</u> | <u>27,705</u> |
| Prior year cash balance budget | <u>7,009,997</u> | <u>7,009,997</u> | | |
| Total budgeted revenues | <u>8,807,154</u> | <u>8,807,154</u> | | |
| Expenditures | | | | |
| Current | | | | |
| Environmental | | | | |
| Operating expenses | 1,879,154 | 1,936,247 | 1,220,626 | 715,621 |
| Total expenditures | <u>1,879,154</u> | <u>1,936,247</u> | <u>1,220,626</u> | <u>715,621</u> |
| Excess (deficiency) of revenues over (under) expenditures | 6,928,000 | 6,870,907 | 604,236 | 743,326 |
| Other Financing Sources (Uses) | | | | |
| Transfers out | <u>(5,000)</u> | <u>(5,000)</u> | <u>(5,000)</u> | - |
| Net change in fund balance | <u>\$ 6,923,000</u> | <u>6,865,907</u> | <u>599,236</u> | <u>743,326</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------------|
| Change in fund balance (budgetary basis) | \$ 599,236 |
| Change in accounts receivable | 2,752 |
| Change in deferred balances | <u>10,142</u> |
| Change in fund balance (GAAP basis) | <u>612,130</u> |
| GAAP Fund balance, beginning | <u>7,016,857</u> |
| GAAP Fund balance, ending | <u><u>\$7,628,987</u></u> |

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX COMMUNICATIONS / EMS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ 4,946,563 | 4,946,563 | 5,500,673 | 554,110 |
| Investment income | 74,000 | 74,000 | 8,981 | (65,019) |
| Miscellaneous | - | - | - | - |
| Total revenues | 5,020,563 | 5,020,563 | 5,509,654 | 489,091 |
| Prior year cash balance budget | 6,136,788 | 6,136,788 | | |
| Total budgeted revenues | 11,157,351 | 11,157,351 | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Salaries and benefits | 420,502 | 420,502 | 414,675 | 5,827 |
| Operating expenses | 7,456,320 | 7,475,120 | 5,675,806 | 1,799,314 |
| Capital outlay | 868,125 | 904,965 | 577,066 | 327,899 |
| Total Expenditures | 8,744,947 | 8,800,587 | 6,667,547 | 2,133,040 |
| Excess (deficiency) of revenues over (under) expenditures | 2,412,404 | 2,356,764 | (1,157,893) | 2,622,131 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 3,982,390 | 4,019,230 | 2,892,192 | (1,127,038) |
| Transfers out | (4,005,769) | (4,042,609) | (2,915,571) | 1,127,038 |
| Total other financing sources (uses) | (23,379) | (23,379) | (23,379) | - |
| Net change in fund balance | \$ <u>2,389,025</u> | <u>2,333,385</u> | (1,181,272) | <u>2,622,131</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------------|
| Change in fund balance (budgetary basis) | \$ (1,181,272) |
| Change in accounts receivable | 66,279 |
| Change in accounts payable | (147,079) |
| Change in accrued liabilities | 3,996 |
| Change in fund balance (GAAP basis) | <u>(1,258,076)</u> |
| Fund balance, beginning | <u>6,923,751</u> |
| Fund balance, ending | <u>\$ 5,665,675</u> |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Fiscal Year Ended June 30, 2021

| | <u>Custodial Funds</u> |
|-------------------------------------------------|------------------------|
| ASSETS | |
| Pooled cash and investments - restricted | |
| Clerk refunds | \$ 905 |
| Suspense fund | <u>1,299,558</u> |
| | 1,300,463 |
| Receivable - taxes for other governments | <u>3,566,422</u> |
| Total Assets | <u>\$ 4,866,885</u> |
| NET POSITION | |
| Restricted for | |
| Individuals, organizations or other governments | \$ <u>4,866,885</u> |
| Total net position | <u>\$ 4,866,885</u> |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Fiscal Year Ended June 30, 2021

| | <u>Custodial Funds</u> |
|---------------------------------------------------|------------------------|
| ADDITIONS | |
| Contributions: | |
| Property taxes collected for other governments | |
| Conservancy and irrigation funds | \$ 524,395 |
| Municipalities fund | 3,656,654 |
| State fund | 4,438,366 |
| School fund | 55,114,365 |
| Suspense fund | 53,512,293 |
| | <u>117,246,073</u> |
| Clerks refund fees | 175 |
| Total Contributions | <u>117,246,248</u> |
| DEDUCTIONS | |
| Distributions | |
| Property taxes distributed to other governments | |
| Conservancy and irrigation funds | 524,395 |
| Municipalities fund | 3,656,654 |
| State fund | 4,438,366 |
| School fund | 55,114,365 |
| Suspense fund | 53,396,283 |
| | <u>117,130,063</u> |
| Clerks refund fees | 225 |
| Total Deductions | <u>117,130,288</u> |
| Net increase (decrease) in fiduciary net position | <u>115,960</u> |
| Net Position, beginning | - |
| Prior period adjustment (Note 21) | 4,750,925 |
| Net Position, ending | <u>\$ 4,866,885</u> |

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2021**

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, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund financial statements

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

The County reports the following *major governmental funds*:

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

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

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

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

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

Fiduciary statements

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

- *Clerk's Refunds*. To account for excess collections from the Clerk's Office due to customers.
- *Conservancy and Irrigation Funds*. 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- *Municipalities Fund.* To account for the collection and payments to the municipalities of Aztec, Bloomfield, Kirtland 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.

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. Custodial funds account for resources held on behalf of third-party entities and is recognized when collected or distributed.

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

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

Revenue recognition for the various sources is as follows:

- The County recognizes property taxes as revenue on an accrual basis in the year in which they are first billed. The County has determined that recognizing revenues when the property taxes are levied is not feasible as the amounts have not been determined at the time the financial statements are prepared.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used for purchase orders, contracts and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, as an extension of formal budgetary integration.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Significant encumbrances, those greater than \$200,000, are disclosed in the Commitments and Contingencies note.

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

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

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

Compensated Absences. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are reported in governmental funds only if they have matured. In the entity-wide statements vested or accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. San Juan County caps the accumulated vacation at 320 hours and compensated "Comp" time at 80 hours.

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

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

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

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 (\$7,928,155) 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 (\$487,111). The County has incorporated this reserve requirement within its financial policies, on the modified basis (adjusted by year end timing adjustments), approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements on the budgetary basis.

Fund Balances, Governmental Funds. On the *Balance Sheets – Governmental Funds*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2021 were as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

| | General | Corrections | Inter-Governmental Grants | Water Reserve Fund | GRT Comm/EMS | Major Fund Sub-Total |
|---------------------------------------|---------------|-------------|---------------------------|--------------------|--------------|----------------------|
| Fund Balance – San Juan County | | | | | | |
| <u>Nonspendable</u> | | | | | | |
| Prepaid expenditures | \$ 1,541,833 | 2,663 | - | - | - | 1,544,496 |
| Inventory | 1,224,603 | - | - | - | - | 1,224,603 |
| <u>Restricted</u> | | | | | | |
| Grant projects | - | - | 274,845 | - | - | 274,845 |
| Debt service | 939,476 | - | - | - | - | 939,476 |
| 1% appraisal fee | 399,539 | - | - | - | - | 399,539 |
| Healthcare | 3,167,047 | - | - | - | - | 3,167,047 |
| Public safety Communications/EMS | - | - | - | - | 5,665,675 | 5,665,675 |
| <u>Committed</u> | | | | | | |
| Water reserve | - | - | - | 7,628,987 | - | 7,628,987 |
| <u>Assigned</u> | | | | | | |
| Subsequent years expenditures | 8,415,266 | - | - | - | - | 8,415,266 |
| Encumbrances (1) | 296,115 | - | - | - | - | 296,115 |
| Risk management/roads | 1,478,929 | - | - | - | - | 1,478,929 |
| <u>Unassigned</u> | | | | | | |
| Unassigned balance (deficit) | 13,594,779 | (888,782) | - | - | - | 12,705,997 |
| | \$ 31,057,587 | (886,119) | 274,845 | 7,628,987 | 5,665,675 | 43,740,975 |

| | Major Fund Sub-Total | Other Governmental Funds | Total |
|-------------------------------------------------------|----------------------|--------------------------|-----------|
| Fund Balance – San Juan County (Continued) | | | |
| <u>Nonspendable</u> | | | |
| Prepaid expenditures | \$ 1,544,496 | 44,462 | 1,588,958 |
| Inventory | 1,224,603 | 201,790 | 1,426,393 |
| <u>Restricted</u> | | | |
| DWI program funds (grant) | - | 916,647 | 916,647 |
| Federal and state grant projects | 274,845 | 30,785 | 305,630 |
| Housing (grant) | - | 167,052 | 167,052 |
| Debt service | 939,476 | - | 939,476 |
| 1% appraisal fee | 399,539 | - | 399,539 |
| Healthcare | 3,167,047 | - | 3,167,047 |
| GRT bond series 2015 | - | 2,600,049 | 2,600,049 |
| Public safety Juvenile | - | - | - |
| Fire protection | - | 3,333,941 | 3,333,941 |
| Law enforcement | - | 250,789 | 250,789 |
| Communications/EMS | 5,665,675 | - | 5,665,675 |
| Emergency medical services | - | 48,623 | 48,623 |
| Clerks recording | - | 529,144 | 529,144 |
| Other purposes | - | 171,273 | 171,273 |
| <u>Committed</u> | | | |
| Corrections | - | - | - |
| Harper Valley reserve requirement | - | 37,356 | 37,356 |
| 5500 Bridge Construction | - | 1,015,354 | 1,015,354 |
| Water Reserve | 7,628,987 | - | 7,628,987 |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

| | Major Fund Sub-Total | Other Governmental Funds | Total |
|-------------------------------------------------------|---------------------------------|-----------------------------------------|-------------------|
| Fund Balance – San Juan County (Continued) | | | |
| <u>Assigned</u> | | | |
| Subsequent years expenditures | 8,415,266 | - | 8,415,266 |
| Encumbrances (1) | 296,115 | 688,731 | 984,846 |
| Debt service | - | 125,589 | 125,589 |
| Risk Management/Roads | 1,478,929 | - | 1,478,929 |
| Capital replacement | - | 2,077,904 | 2,077,904 |
| <u>Unassigned</u> | | | |
| Unassigned balance (deficit) | 12,705,997 | (286,724) | 12,419,273 |
| | \$ 43,740,975 | 11,952,765 | 55,693,740 |

(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, 2021 were as follows:

| | Communications Authority | Communications Authority Capital | Total |
|----------------------------------------------------------------|--------------------------------------|-------------------------------------------------|----------------|
| Fund Balance – San Juan County Communications Authority | | | |
| <u>Nonspendable</u> | | | |
| Prepaid expenditures | \$ 95,458 | - | 95,458 |
| <u>Committed</u> | | | |
| Public safety | 341,294 | 318,328 | 659,622 |
| | \$ 436,752 | 318,328 | 755,080 |
| | | | |
| | San Juan Water Commission | | |
| Fund Balance – San Juan Water Commission | | | |
| <u>Nonspendable</u> | | | |
| Prepaid expenditures | \$ 6,409 | | |
| <u>Restricted: Water Use</u> | | | |
| | 588,916 | | |
| | \$ 595,325 | | |

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

NOTE 2. LEGAL COMPLIANCE - BUDGETS

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

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

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

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

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

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3. POOLED CASH AND INVESTMENTS

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

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

Depository Accounts

| | |
|---------------------------------------------------------------------------------|-----------------------------|
| Insured | \$ 1,250,000 |
| Collateral held by pledging bank's trust department not in the County's name | 37,515,903 |
| Excess of collateral over insured and collateralized | <u>145,184</u> |
| Total deposits | <u>\$ 38,911,087</u> |

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure, insolvency, or breach by the bank, and the bank shall have three days to cure such failure, insolvency, or breach. In the event the bank fails to cure such failure, insolvency, or breach, the County may demand the bank to surrender the above described collateral to the County. According to the Investment Policy, collateral shall be held by an independent third party financial institution acceptable to the County. Securities eligible as collateral are those defined under New Mexico State Law (6-10-16 NMSA 1978). As of June 30, 2021, \$37,661,087 of the County's bank balance of \$38,911,087 was exposed to custodial credit risk as follows:

| | |
|-------------------------------------------------------------------------------------------|----------------------------|
| Excess of collateral over insured and collateralized | \$ 145,184 |
| Uninsured collateral held by pledging bank's trust department not in the County's name | <u>37,515,903</u> |
| Total | <u>\$37,661,087</u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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

| | Weighted Average Maturity <u>Years</u> | Bank Balance/Cost <u>Amount</u> | Book Balance/ Fair <u>Value</u> |
|------------------------------------------------------------|-------------------------------------------------|---------------------------------------|------------------------------------------|
| Cash deposits | - | \$ 36,911,087 | 32,815,227 |
| Certificates of deposit | <u>0.13</u> | <u>2,000,000</u> | <u>2,000,000</u> |
| Total deposits | <u>0.13</u> | <u>\$ 38,911,087</u> | <u>34,815,227</u> |
| LGIP | - | \$ 2,120,482 | 2,120,482 |
| New Mexico Finance Auth. | - | 939,476 | 939,476 |
| Money Market | - | 214,017 | 214,017 |
| Treasury Notes | 0.46 | 10,875,000 | 10,982,475 |
| Mortgage Pass-through | 15.15 | 70,692 | 71,970 |
| Mortgage Securities | 3.63 | 9,750,000 | 9,736,451 |
| Discount Notes/Coupon Securities | <u>2.17</u> | <u>9,000,000</u> | <u>9,088,988</u> |
| Total investments | <u>2.08</u> | <u>\$ 32,969,667</u> | <u>33,153,859</u> |
| Total cash and investments | | | 67,969,086 |
| Cash on hand | | | <u>10,110</u> |
| | | | <u>\$ 67,979,196</u> |
| Cash is reconciled to the financial statements as follows: | | | |
| Cash in governmental funds | | | \$ 65,252,995 |
| Cash in custodial funds | | | 1,300,463 |
| Cash in Communications Authority | | | 811,945 |
| Cash in San Juan Water Commission | | | <u>613,793</u> |
| | | | <u>\$ 67,979,196</u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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

At June 30, 2021, investments measured and reported at fair value are classified according to the hierarchy, in accordance with GASB Statement 72 – Fair Value Measurement and Application:

| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
|----------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|-------------------|
| Investments by fair value level | | | | |
| LGIP (1) | - | - | 2,120,482 | 2,120,482 |
| NM Finance Authority | - | - | 939,476 | 939,476 |
| Money Market | 214,017 | - | - | 214,017 |
| Treasury Notes | 10,982,475 | - | - | 10,982,475 |
| Mortgage Pass-through | 71,970 | - | - | 71,970 |
| Mortgage Securities | 9,736,451 | - | - | 9,736,451 |
| Discount Note/Coupon(2) | - | 9,088,988 | - | 9,088,988 |
| | <u>\$ 21,004,913</u> | <u>9,088,988</u> | <u>3,059,958</u> | <u>33,153,859</u> |

- (1) As of June 30, 2021, the New Mexico LGIP AAAM Rated \$2,120,482 [48] day WAM (R); [78] day WAM (F). The WAF (R) indicates the number of days until the floating interest rate Resets, and WAM (F) indicates the number of days to Final maturity. Additional information can be found on the State Treasurer’s Office website at www.nmsto.gov.
- (2) Value based on quoted prices for similar assets or liabilities in active markets

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

Concentration Credit Risk. The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The County’s Investment Policy specifies that no more than 40% of the portfolio may be invested in any one sector except for U.S. Treasuries and Agencies. It further states that individual holdings of obligors other than those backed by the U.S. Government, its agencies, or its instrumentalities are limited to 5% of the total fair value of the portfolio. GAAP requires disclosure when any one

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

issuer is 5% or more of the investment portfolio. The investment in LGIP, treasury notes, mortgage securities and discount notes/coupon securities were 6.40%, 33.13%, 29.37% and 27.41% respectively. The additional concentrations are not considered an additional risk based on the fact that the investments purchased have high credit ratings.

Effective July 1, San Juan County entered into a contract with Moreton Capital as investment custodian. During the year, the County Treasurers office brokered the purchasing, selling, exchange, conversion, and otherwise traded the County's securities. The County Treasurer consulted with various investment bankers and advisors as needed to ensure compliance with all applicable federal, state and local regulations in regard to investments.

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>3,566,422</u> |
|-----------------------|---------------------|

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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 | \$ 6,801,946 | - | 6,801,946 |
| Property taxes | 1,466,331 | - | 1,466,331 |
| Other taxes | 230,215 | - | 230,215 |
| Subtotal | 8,498,492 | - | 8,498,492 |
| Intergovernmental | | | |
| Grants | 1,414,402 | - | 1,414,402 |
| Services | 456,508 | - | 456,508 |
| Subtotal | 1,870,910 | - | 1,870,910 |
| Interest | 79,065 | - | 79,065 |
| DWI facilities | 6,809,616 | (6,773,944) | 35,672 |
| Other | 1,623,466 | - | 1,623,466 |
| Total | <u>\$ 18,881,549</u> | <u>(6,773,944)</u> | <u>12,107,605</u> |

On October 11, 2016, San Juan County received a commitment letter from the Valley Water & Sanitation District for the repayment of a note signed by the County for the Harper Valley Clean Water State Revolving Loan Fund (CWSRF) project. The outstanding commitment by Harper Valley to the County was \$571,381 at June 30, 2021 and is reported as a receivable on the Statement of Net Position. The project was initiated by the County as a third-party agent on behalf of the Valley Water & Sanitation District to ensure federal funding could be secured for the planning, design, engineering and construction of the Harper Valley wastewater plant decommissioning and lift station hookup project. The County was authorized to act as agent on behalf of the District through San Juan County Ordinance No. 94. The debt related to this project is reported within the Statement of Net Position and Note 7.

On November 14, 2012, San Juan County entered into a promissory note with Lower Valley Mutual Domestic Water and Waste Consumers Association to complete the planning and designing of the Lower Valley lagoon decommissioning and lift station hookup project. The amount of the loan was \$86,000 plus interest to be paid in monthly installments of \$716.67. As of June 30, 2021, the balance of the loan receivable was \$13,804. A reconciliation of the governmental funds receivable as of June 30, 2021 follows:

| | |
|---------------------------------------|----------------------|
| Receivables – governmental funds | \$ 12,107,605 |
| Harper Valley CWSRF balance | 571,381 |
| Lower Valley CWSRF balance | 13,804 |
| Receivables – governmental activities | <u>\$ 12,692,790</u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

| | Balance June 30, 2020 | Additions | Reclasses/ Deletions | Balance June 30, 2021 |
|---------------------------------------|--------------------------|--------------------|-------------------------|--------------------------|
| Capital assets, not depreciated | | | | |
| Land | \$ 8,036,392 | - | - | 8,036,392 |
| Works of art | 27,849 | - | - | 27,849 |
| Right of Way | 38,938,161 | - | - | 38,938,161 |
| Construction in progress | 8,169,819 | 6,154,605 | 5,847,854 | 8,476,570 |
| Total, not depreciated | <u>\$ 55,172,221</u> | <u>6,154,605</u> | <u>5,847,854</u> | <u>55,478,972</u> |
| Capital assets, depreciated | | | | |
| Buildings | \$ 152,002,502 | 5,603,249 | 2,347,540 | 155,258,211 |
| Improvements | 52,057,333 | - | - | 52,057,333 |
| Machinery and equipment | 63,073,291 | 1,671,401 | 1,396,350 | 63,348,342 |
| Infrastructure | 75,781,991 | - | - | 75,781,991 |
| Total depreciated | <u>342,915,117</u> | <u>7,274,650</u> | <u>3,743,890</u> | <u>346,445,877</u> |
| Accumulated depreciated for | | | | |
| Buildings | 81,766,503 | 5,021,075 | 11,179 | 86,776,399 |
| Improvements | 25,319,978 | 2,146,523 | - | 27,466,501 |
| Machinery and equipment | 41,864,098 | 3,325,177 | 1,384,141 | 43,805,134 |
| Infrastructure | 48,786,350 | 1,354,195 | - | 50,140,545 |
| Total accumulated depreciation | <u>197,736,929</u> | <u>11,846,970</u> | <u>1,395,320</u> | <u>208,188,579</u> |
| Total capital assets, depreciated net | <u>\$ 145,178,188</u> | <u>(4,572,320)</u> | <u>(2,348,570)</u> | <u>138,257,298</u> |
| Total net capital assets | <u>\$ 200,350,409</u> | <u>1,582,285</u> | <u>8,196,424</u> | <u>193,736,270</u> |

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

| | |
|----------------------------|----------------------|
| General government | \$ 798,548 |
| Public Safety | 5,304,287 |
| Public Works | 1,922,540 |
| Health and Welfare | 2,703,852 |
| Culture and recreation | <u>1,117,743</u> |
| Total depreciation expense | <u>\$ 11,846,970</u> |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 6. CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units:

Consolidated Communications Authority

| | Balance June 30, 2020 | Additions | Reclasses/ Deletions | Balance June 30, 2021 |
|---------------------------------------|--------------------------|------------------|-------------------------|--------------------------|
| Capital assets, depreciated | | | | |
| Buildings | \$ 1,488,184 | - | - | 1,488,184 |
| Improvements | 40,023 | - | - | 40,023 |
| Machinery and equipment | 3,118,861 | 9,015 | (6,747) | 3,121,129 |
| Total depreciated | <u>4,647,068</u> | <u>9,015</u> | <u>(6,747)</u> | <u>4,649,336</u> |
| Accumulated depreciate for | | | | |
| Buildings | \$ 965,441 | 35,415 | - | 1,000,856 |
| Improvements | 33,085 | 1,601 | - | 34,686 |
| Machinery and equipment | 1,323,162 | 164,990 | 6,747 | 1,481,405 |
| Total accumulated depreciation | <u>2,321,688</u> | <u>202,006</u> | <u>6,747</u> | <u>2,516,947</u> |
| Total capital assets, depreciated net | <u>\$ 2,325,380</u> | <u>(192,991)</u> | <u>-</u> | <u>2,132,389</u> |

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

Public Safety \$ 202,006

| | Balance June 30, 2020 | Additions | Reclasses/ Deletions | Balance June 30, 2021 |
|------------------------------------------|--------------------------|-----------------|-------------------------|--------------------------|
| <u>San Juan Water Commission</u> | | | | |
| Capital assets, depreciated | | | | |
| Machinery and equipment | \$ 116,187 | - | - | 116,187 |
| Accumulated depreciation for | | | | |
| Machinery and equipment | <u>\$ 75,650</u> | <u>11,706</u> | <u>-</u> | <u>87,356</u> |
| Total capital assets, depreciated net | <u>\$ 40,537</u> | <u>(11,706)</u> | <u>-</u> | <u>28,831</u> |

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

Environmental \$ 11,706

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7. LONG-TERM OBLIGATIONS

Outstanding Debt Obligations. The County has outstanding bonds and loans where the County pledges gross receipts tax or cash reserve balances to pay debt service. At June 30, 2021 the County had no lines of credit.

Revenue bonds and loans outstanding as of June 30, 2021 are as follows:

| | <u>Interest Rate</u> | <u>Amount</u> | <u>Purpose of Pledge</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------------------------------------------------------|
| General Government | | | |
| <u>Loans – 1st and 3rd 1/8th GRT Increments and County Reserve Fund – Direct Borrowing</u> | | | |
| NMFA Loan 2012 (Matures June 1, 2024) | .82 – 2.83% | \$ 1,900,000 | Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds |
| <u>Loans – 1st & 3rd 1/8th GRT Increments – Direct Borrowing</u> | | | |
| NMFA Loan 2017 (Matures June 15, 2027) | 4.95% Blended | 7,480,000 | Refund Subordinate GRT Bond Series 2008 |
| <u>Loans – Capital Replacement Reserve Account – Other Grantee Debt</u> | | | |
| NMED Harper Valley Loan 2017 (Matures April 13, 2038) | 1.2% | 571,381 | Plan, design, engineer and construct Harper Valley wastewater plant |
| <u>GRT Refunding Revenue Bonds – 1st and 3rd 1/8th GRT Increments – Direct Placement</u> | | | |
| GRT Refunding Revenue Bond Series 2015A (Matures June 15, 2026) | 3.0 – 5.0% | 8,150,000 | Refund 2005 GRT Revenue Bonds |
| <u>GRT Refunding Bonds – 1st and 2nd 1/8th Hold Harmless and 1st and 3rd 1/8th GRT Increments Combined Pledge – Direct Placement</u> | | | |
| GRT Revenue Bond Series 2015B (Matures June 15, 2037) | 3.0 – 5.0% | 16,575,000 | Administration Facilities, Fire Department, Fiber Optic Improvements |
| Total | | <u>\$ 34,676,381</u> | |

Gross Receipts Tax. The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The County portion is determined by the County Commission. The county rate can go as high as 1.75%. The County’s current rate as of June 30, 2021 is 1.5625%.

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2021, the County was in compliance with all significant limitations and restrictions. Upon default each debtor will take legal action to secure the County’s revenue pledges.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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> |
|--------------|----------------------------|--------------------------|--------------------------|
| 2022 | \$ 3,725,500 | 1,559,179 | 5,284,679 |
| 2023 | 3,375,866 | 1,399,104 | 4,774,970 |
| 2024 | 3,516,236 | 1,242,859 | 4,759,095 |
| 2025 | 3,181,611 | 1,078,758 | 4,260,369 |
| 2026 | 3,331,991 | 920,879 | 4,252,870 |
| 2027-2031 | 7,860,804 | 2,920,790 | 10,781,594 |
| 2032-2036 | 8,145,994 | 1,290,000 | 9,435,994 |
| 2037-2038 | <u>1,538,379</u> | <u>59,934</u> | <u>1,598,313</u> |
| Total | <u>\$34,676,381</u> | <u>10,471,503</u> | <u>45,147,884</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, 2021**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

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

Changes in Long-Term Liabilities: During the year ended June 30, 2021, the following changes occurred in liabilities as follows:

Primary Government:

| | Balance June 30, 2020 | Additions | Adjustments/ Deletions | Balance June 30, 2021 | Due Within One Year |
|----------------------|--------------------------|------------------|---------------------------|--------------------------|------------------------|
| Revenue bonds | \$ 26,425,000 | - | (1,700,000) | 24,725,000 | 1,765,000 |
| Loans payable | 11,826,519 | - | (1,875,138) | 9,951,381 | 1,960,500 |
| Bond premium | 3,206,614 | - | (440,005) | 2,766,609 | 440,005 |
| Compensated absences | 3,912,931 | 2,753,556 | (2,889,550) | 3,776,937 | 2,661,747 |
| Claims and judgments | 185,882 | 50,455 | (71,220) | 165,117 | 165,117 |
| Total | \$ 45,556,946 | 2,804,011 | (6,975,913) | 41,385,044 | 6,992,369 |

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

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Discretely Presented Component Units:

| | Balance <u>June 30, 2020</u> | <u>Additions</u> | <u>Deletions</u> | Balance <u>June 30, 2021</u> | Due Within <u>One Year</u> |
|-------------------------------------|---------------------------------|------------------|------------------|-----------------------------------------|-------------------------------|
| Consolidated Comm. Authority | | | | | |
| Compensated absences | \$ 177,008 | 172,784 | (185,141) | <u>164,651</u> | <u>164,651</u> |
| San Juan Water Commission | | | | | |
| Compensated absences | \$ 42,626 | 50,453 | (56,288) | <u>36,791</u> | <u>30,811</u> |

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended June 30, 2021 consisted of the following:

| | |
|----------------------------------------------------|---------------|
| Transfers from General Fund to | |
| Corrections Fund | \$13,775,708 |
| Juvenile Services Fund | 4,099,498 |
| Capital Replacement Reserve Fund | 3,550,236 |
| Risk Management Fund | 2,474,363 |
| Road Fund | 2,110,842 |
| Debt Service Fund | 1,839,553 |
| Capital Replacement Fund | 1,301,505 |
| Fire Excise Tax Fund | 1,279,038 |
| Solid Waste Fund | 647,878 |
| Major Medical Fund | 436,736 |
| Golf Course Fund | 166,805 |
| Intergovernmental Grants Fund | 109,093 |
| Senior Citizens Fund | 70,107 |
| D.W.I. Facilities Fund | <u>26,390</u> |
| Total transfers from General Fund | 31,887,752 |
| Transfers from GRT-Communications/EMS Fund to | |
| Ambulance Fund | 2,892,192 |
| Transfers from Capital Replacement Reserve Fund to | |
| Road Construction Fund | 1,015,354 |
| Capital Replacement Fund | 910,999 |
| CDBG Project Fund | 75,000 |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

| | |
|------------------------------------------------------------------------------------|-----------------------------------|
| Transfers from Capital Replacement Reserve Continued Intergovernmental Grants Fund | <u>31,058</u> |
| Total transfers from Capital Replacement Reserve Fund | 2,032,411 |
| Transfers from Juvenile Services Fund to Debt Service Fund | 1,888,542 |
| Transfers from Gross Receipts Tax Reserve Fund to General Fund | 937,003 |
| Transfers from GRT Revenue Bond Series 2015 to Debt Service Fund | 908,561 |
| Transfers from Fire Excise Tax Fund to Debt Service Fund | 484,044 |
| General Fund | <u>315,002</u> |
| Total transfers from Fire Excise Tax Fund | 799,046 |
| Transfers from Fire Districts Fund to Intergovernmental Grants Fund | 68,980 |
| Transfers from Capital Replacement Fund to Intergovernmental Grants Fund | 51,920 |
| Transfers from Intergovernmental Grants Fund to General Fund | 38,923 |
| Transfers from Ambulance Fund to General Fund | 23,379 |
| Transfers from Health Care Assistance Fund to General Fund | 16,065 |
| Transfers from Water Reserve Fund to General Fund | <u>5,000</u> |
| Total Primary Government Transfers | <u><u>\$41,549,774</u></u> |

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

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

Resource flows between the primary government and the component units for the year ended June 30, 2021 consisted of the following:

| | |
|------------------------------------------|------------|
| Communications Authority expenditures | |
| General Fund revenues | \$ 175,274 |
| San Juan Water Commission expenditures | |
| General Fund revenues | 76,576 |
| GRT-Communications/EMS Fund expenditures | |
| Communications Authority revenues | 3,639,339 |
| Water Reserve Fund expenditures | |
| San Juan Water Commission revenues | 1,220,626 |

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, 2020 through June 30, 2021 was \$294,867.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9. RISK MANAGEMENT (CONTINUED)

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of a “stop-loss” amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR’s). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Changes in the balances of claims liabilities during the past three years at June 30 are as follows:

| | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|------------------------------------------|--------------------|--------------------|-----------------------|
| Unpaid claims, beginning | \$ 834,969 | 852,712 | 798,508 |
| Incurred claims and changes in estimates | 6,992,483 | 8,155,429 | 8,237,449 |
| Claims payments | <u>(6,974,740)</u> | <u>(8,209,633)</u> | (8,237,656) |
| Unpaid claims, ending | <u>\$ 852,712</u> | <u>798,508</u> | <u>798,301</u> |

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: San Juan County’s individually significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2021 are listed as follows:

| <u>Purpose</u> | <u>Major Funds</u> | <u>Nonmajor Funds</u> |
|--------------------------------------------|---------------------|-----------------------|
| Grant projects: Bridge 8130 construction | \$ 4,539,344 | - |
| Grant projects: Hospital cooling tower | 658,987 | - |
| Grant projects: Hospital hot water | 413,384 | - |
| Grant projects: Fire district 2 building | 240,000 | - |
| Grant Projects: Oil for chip seal of roads | 231,952 | - |
| Grant Projects: Radio infrastructure | 223,904 | - |
| Corrections health services agreement | 207,342 | - |
| Bridge 8130 construction | - | 2,818,360 |
| Ambulance operations agreement | - | 688,731 |
| Fire district 8 tanker | - | 360,740 |
| Animal control services | - | 296,115 |
| Total significant encumbrances | <u>\$ 6,514,913</u> | <u>4,163,946</u> |

San Juan County Communications Authority had no individually significant encumbrances, those greater than \$200,000 for fiscal year ended June 30, 2021. The San Juan Water Commission had one encumbrance for professional services at June 30, 2021 amounting to \$224,122.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

Plan Description. The Public Employees Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Audit Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund, unless specifically excluded.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

| PERA Contribution Rates and Pension Factors in effect during FY20 | | | | | | |
|--------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|-----------------------------------------|-------------------------------------------|---------------|--------------------------------------------------------------------|
| | Employee Contribution Percentage | | Employer Contribution Percentage | Pension Factor per year of Service | | Pension Maximum as a Percentage of the Final Average Salary |
| | Annual Salary less than \$20,000 | Annual Salary greater than \$20,000 | | TIER 1 | TIER 2 | |
| Coverage Plan | | | | | | |
| STATE PLAN | | | | | | |
| State Plan 3 | 7.42% | 8.92% | 17.24% | 3.0% | 2.5% | 90% |
| MUNICIPAL PLANS 1 – 4 | | | | | | |
| Municipal Plan 1 (plan open to new employers) | 7.0% | 8.5% | 7.65% | 2.0% | 2.0% | 90% |
| Municipal Plan 2 (plan open to new employers) | 9.15% | 10.65% | 9.80% | 2.5% | 2.0% | 90% |
| Municipal Plan 3 (plan closed to new employers 6/95) | 13.15% | 14.65% | 9.80% | 3.0% | 2.5% | 90% |
| Municipal Plan 4 (plan closed to new employers 6/00) | 15.65% | 17.15% | 12.30% | 3.0% | 2.5% | 90% |
| MUNICIPAL POLICE PLANS 1 – 5 | | | | | | |
| Municipal Police Plan 1 | 7.0% | 8.5% | 10.70% | 2.0% | 2.0% | 90% |
| Municipal Police Plan 2 | 7.0% | 8.5% | 15.70% | 2.5% | 2.0% | 90% |
| Municipal Police Plan 3 | 7.0% | 8.5% | 19.20% | 2.5% | 2.0% | 90% |
| Municipal Police Plan 4 | 12.35% | 13.85% | 19.20% | 3.0% | 2.5% | 90% |
| Municipal Police Plan 5 | 16.3% | 17.8% | 19.20% | 3.5% | 3.0% | 90% |
| MUNICIPAL FIRE PLANS 1 – 5 | | | | | | |
| Municipal Fire Plan 1 | 8.0% | 9.5% | 11.65% | 2.0% | 2.0% | 90% |
| Municipal Fire Plan 2 | 8.0% | 9.5% | 18.15% | 2.5% | 2.0% | 90% |
| Municipal Fire Plan 3 | 8.0% | 9.5% | 21.90% | 2.5% | 2.0% | 90% |
| Municipal Fire Plan 4 | 12.8% | 14.3% | 21.90% | 3.0% | 2.5% | 90% |
| Municipal Fire Plan 5 | 16.2% | 17.7% | 21.90% | 3.5% | 3.0% | 90% |
| MUNICIPAL DETENTION OFFICER PLAN 1 | | | | | | |
| Municipal Detention Officer Plan 1 | 16.65% | 18.15% | 17.05% | 3.0% | 3.0% | 90% |
| STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC. | | | | | | |
| State Police and Adult Correctional Officer Plan 1 | 7.6% | 9.1% | 25.50% | 3.0% | 3.0% | 90% |
| State Plan 3 - Peace Officer | 7.42% | 8.92% | 17.24% | 3.0% | 3.0% | 90% |
| Juvenile Correctional Officer Plan 2 | 4.78% | 6.28% | 26.37% | 3.0% | 3.0% | 90% |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2021, the County and component units reported a liability for their proportionate share of net pension liability as follows:

| | | | |
|-------------------------------------------|----|-------------------|--|
| San Juan County – municipal general | \$ | 47,635,703 | |
| San Juan County – municipal police | | 21,049,177 | |
| San Juan County – municipal firefighters | | 3,134,413 | |
| Total liability – San Juan County | \$ | <u>71,819,293</u> | |
| | | | |
| Component Unit - Communications Authority | \$ | 3,840,094 | |
| Component Unit - Water Commission | \$ | 590,491 | |

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2020 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2020. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2020. The County, Communications Authority and Water Commission proportion of the net pension liability was based on a projection of the County, Communications Authority and Water Commission’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

PERA Fund Municipal General - San Juan County, at June 30, 2020, the County’s proportion was 0.64% which was a decrease of 0.02% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized a PERA Fund Municipal General - San Juan County pension expense of \$959,146. At June 30, 2021, the County reported PERA Fund Municipal General - San Juan County deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

| | | Deferred Outflows of Resources | Deferred Inflows of Resources |
|----------------------------------------------------|----|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ | 1,320,098 | - |
| Changes of assumptions | | 881,357 | - |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Net difference between projected and actual earnings on pension plan investments | 8,711,142 | - |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 602,491 | 3,044,670 |
| County contributions subsequent to the measurement date | <u>2,063,035</u> | <u>-</u> |
| Total | <u>\$ 13,578,123</u> | <u>3,044,670</u> |

\$2,063,035 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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 |
|---------------------|-----------------|
| 2022 | \$ 2,439 |
| 2023 | 1,684 |
| 2024 | 2,210 |
| 2025 | 2,137 |
| 2026 | <u>-</u> |
| Total | <u>\$ 8,470</u> |

For PERA Fund Municipal General - Communications Authority, at June 30, 2020, the Communication Authority’s proportion was 0.05% which remained unchanged from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Communications Authority recognized a PERA Fund Municipal General – Communications Authority pension expense of \$77,320. At June 30, 2021, the Communications Authority reported PERA Fund Municipal General – Communications Authority deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 106,418 | - |
| Changes of assumptions | 71,050 | - |
| Net difference between projected and actual earnings on pension plan investments | 702,238 | - |
| Changes in proportion and differences between Component Units contributions and proportionate share of contributions | 48,569 | 245,442 |
| Component Units contributions subsequent to the measurement date | <u>155,189</u> | <u>-</u> |
| Total | \$ <u>1,083,464</u> | <u>245,442</u> |

\$155,189 reported as deferred outflows of resources related to pensions resulting from the Communication Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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 |
|---------------------|---------------|
| 2022 | \$ 197 |
| 2023 | 136 |
| 2024 | 178 |
| 2025 | 172 |
| 2026 | <u>-</u> |
| Total | \$ <u>683</u> |

For PERA Fund Municipal General - Water Commission, at June 30, 2020, the Water Commission's proportion was 0.008% which was an increase of 0.001% from its proportion measured as of June 30, 2019.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

For the year ended June 30, 2021, the Water Commission recognized a PERA Fund Municipal General – Water Commission pension expense of \$17,407. At June 30, 2021, the Water Commission reported PERA Fund Municipal General – Water Commission deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 16,364 | - |
| Changes of assumptions | 10,925 | - |
| Net difference between projected and actual earnings on pension plan investments | 107,983 | - |
| Changes in proportion and differences between Component Units contributions and proportionate share of contributions | 22,629 | 1,306 |
| Component Units contributions subsequent to the measurement date | <u>29,126</u> | <u>-</u> |
| Total | \$ <u>187,027</u> | <u>1,306</u> |

\$29,126 reported as deferred outflows of resources related to pensions resulting from the Water Commission’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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 |
|---------------------|---------------|
| 2022 | \$ 52 |
| 2023 | 42 |
| 2024 | 36 |
| 2025 | 27 |
| 2026 | <u>-</u> |
| Total | \$ <u>157</u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

For PERA Fund Municipal Police, at June 30, 2020, the County’s Municipal Police proportion was 0.28% which was a decrease of 0.02% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized a PERA Fund Municipal Police pension expense recovery of \$261,969. At June 30, 2021, the County reported PERA Fund Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 1,223,188 | - |
| Changes of assumptions | 498,458 | - |
| Net difference between projected and actual earnings on pension plan investments | 3,612,929 | - |
| Changes in proportion and differences County contributions and proportionate share of contributions | 176,686 | 1,363,157 |
| County contributions subsequent to the measurement date | <u>1,131,067</u> | <u>-</u> |
| Total | <u>\$ 6,642,328</u> | <u>1,363,157</u> |

\$1,131,067 reported as deferred outflows of resources related to pensions resulting from the County’s Police contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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 |
|---------------------|-----------------|
| 2022 | \$ 1,429 |
| 2023 | 927 |
| 2024 | 905 |
| 2025 | 887 |
| 2026 | <u>-</u> |
| Total | <u>\$ 4,148</u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

For PERA Fund Municipal Fire, at June 30, 2020, the County’s Municipal Fire proportion was 0.04% which was a decrease of 0.01% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized a PERA Fund Municipal Fire pension expense of \$39,447. At June 30, 2021, the County reported PERA Fund Municipal Fire deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 69,490 | - |
| Changes of assumptions | 37,564 | - |
| Net difference between projected and actual earnings on pension plan investments | 290,100 | - |
| Changes in proportion and differences between County contributions and proportionate share of contributions | - | 155,446 |
| County contributions subsequent to the measurement date | <u>169,110</u> | <u>-</u> |
| Total | <u>\$ 566,264</u> | <u>155,446</u> |

\$169,110 reported as deferred outflows of resources related to pensions resulting from the County’s Fire contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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 |
|---------------------|---------------|
| 2022 | \$ 45 |
| 2023 | 57 |
| 2024 | 69 |
| 2025 | 71 |
| 2026 | <u>-</u> |
| Total | <u>\$ 242</u> |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Actuarial Assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement.

| | |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial valuation date | June 30, 2019 |
| Actuarial cost method | Entry age normal |
| Amortization method | Level percentage of pay |
| Amortization period | Solved for based on statutory rates |
| Actuarial assumptions: | |
| Investment rate of return | 7.25% annual rate, net of investment expense |
| Projected benefit payment | 100 years |
| Payroll growth | 3.00% |
| Projected salary increases | 3.25% to 13.50% annual rate |
| Includes inflation at | 2.50% |
| | 2.75% all other years |
| Mortality Assumption | The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups. |
| Experience Study Dates | July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic) |

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2020. These assumptions were adopted by the Board use in the June 30, 2020 actuarial valuation.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

| ALL FUNDS - Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------------------------------|--------------------------|-----------------------------------------------|
| Global Equity | 35.5% | 5.9% |
| Risk Reduction & Mitigation | 19.5% | 1.0% |
| Credit Oriented Fixed Income | 15.0% | 4.2% |
| Real Assets to include Real Estate Equity | 20.0% | 6.0% |
| Multi-Risk Allocation | 10.0% | 6.4% |
| Total | 100.0% | |

Discount Rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2020. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

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

| PERA Fund Municipal General - San Juan County | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|-------------------------------------------------------|----------------------------|--------------------------------------|----------------------------|
| County’s proportionate share of net pension liability | \$ 68,201,933 | 47,635,703 | 30,582,155 |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

| PERA Fund Municipal General - Communications Authority | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|-----------------------------------------------------------------------|--------------------------------|----------------------------------------------|--------------------------------|
| Component Unit's proportionate share of net pension liability | \$ 5,498,016 | 3,840,094 | 2,465,343 |
| PERA Fund Municipal General - Water Commission | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
| Component Unit's proportionate share of net pension liability | \$ 845,429 | 590,491 | 379,096 |
| PERA Fund Municipal Police | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
| County's proportionate share of net pension liability | \$ 30,207,598 | 21,049,177 | 13,553,500 |
| PERA Fund Municipal Fire | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
| County's proportionate share of net pension liability | \$ 4,056,340 | 3,134,413 | 2,376,661 |

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERA financial report.

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021**

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

Payables to the Pension Plan. At June 30, 2021, the County had the following payable to the pension plan:

| | Payable Contributions |
|--------------------------|--------------------------|
| San Juan County-General | \$ 176,134 |
| San Juan County-Police | \$ 78,233 |
| San Juan County-Fire | \$ 12,558 |
| Communications Authority | \$ 11,580 |
| Water Commission | \$ 2,346 |

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

General Information about the OPEB

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

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

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

Employees Covered by Benefit Terms: At June 30, 2020, the Fund’s measurement date, the following employees were covered by the benefit terms:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

Contributions: Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Employee and employer contributions to the Fund from the County for the year ended June 30, 2021 were:

| <u>San Juan County</u> | <u>Communications Authority</u> | <u>San Juan Water Commission</u> |
|------------------------|---------------------------------|----------------------------------|
| \$ 914,766 | 49,207 | 9,261 |

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

San Juan County - at June 30, 2021, the County reported a liability of \$26,412,391 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2020. At June 30, 2020, the County's proportion was 0.629 percent.

For the year ended June 30, 2021, the County recognized OPEB income of \$1,821,396. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ - | 4,690,133 |
| Changes of assumptions | 5,184,941 | 4,690,660 |
| Net difference between projected and actual earnings on OPEB plan investments | 144,032 | - |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 1,594,633 | 4,680,818 |
| County contributions subsequent to the measurement date | <u>609,849</u> | <u>-</u> |
| Total | \$ <u>7,533,455</u> | <u>14,061,611</u> |

Deferred outflows of resources totaling \$609,849 represent County contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

| Year ended June 30: | \$ (000)'s |
|---------------------|-------------------|
| 2022 | \$ (2,875) |
| 2023 | (2,466) |
| 2024 | (1,537) |
| 2025 | (839) |
| 2026 | <u>579</u> |
| Total | \$ <u>(7,138)</u> |

Communications Authority - at June 30, 2021, the Communications Authority reported a liability of \$1,424,689 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

and rolled forward to June 30, 2020. The Communications Authority’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2020. At June 30, 2020, the Communications Authority’s proportion was 0.034 percent.

For the year ended June 30, 2021, the Communications Authority recognized OPEB income of \$167,774. At June 30, 2021, the Communications Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ - | 252,987 |
| Changes of assumptions | 279,677 | 253,015 |
| Net difference between projected and actual earnings on OPEB plan investments | 7,769 | - |
| Changes in proportion and differences between Component contributions and proportionate share of contributions | 61,902 | 519,839 |
| Component contributions subsequent to the measurement date | <u>32,804</u> | <u>-</u> |
| Total | \$ <u><u>382,152</u></u> | <u><u>1,025,841</u></u> |

Deferred outflows of resources totaling \$32,804 represent the Communications Authority contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

| Year ended June 30: | \$ (000)'s | |
|---------------------|------------|--------------|
| 2022 | \$ | (225) |
| 2023 | | (202) |
| 2024 | | (150) |
| 2025 | | (96) |
| 2026 | | <u>(3)</u> |
| Total | \$ | <u>(676)</u> |

San Juan Water Commission - at June 30, 2021, the San Juan Water Commission (Commission) reported a liability of \$239,758 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The Commission's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2020. At June 30, 2020, the Commission's proportion was 0.006 percent.

For the year ended June 30, 2021, the Commission recognized OPEB income of \$7,275. At June 30, 2021 the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ - | 42,575 |
| Changes of assumptions | 47,066 | 42,579 |
| Net difference between projected and actual earnings on OPEB plan investments | 1,307 | - |
| Changes in proportion and differences between Component contributions and proportionate share of contributions | 19,338 | 7,063 |
| Component contributions subsequent to the measurement date | <u>6,174</u> | <u>-</u> |
| Total | <u>\$ 73,885</u> | <u>92,217</u> |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Deferred outflows of resources totaling \$6,174 represent the Commission’s contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

| Year ended June 30: | \$ (000)’s |
|---------------------|----------------|
| 2022 | \$ (17) |
| 2023 | (13) |
| 2024 | (4) |
| 2025 | - |
| 2026 | <u>9</u> |
| Total | <u>\$ (25)</u> |

Actuarial Assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020, using the following actuarial assumptions:

| | |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial cost method | Entry age normal, level percent of pay, calculated on individual employee basis |
| Asset valuation method | Market value of assets |
| Actuarial assumptions: | |
| Inflation | 2.50% for ERB; 2.50% for PERA members |
| Projected payroll increases | 3.25% to 13.50%, based on years of service, including inflation |
| Investment rate of return | 7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation |
| Health care cost trend rate | 8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs. |
| Mortality | ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2014 Combined Healthy Mortality |

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

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

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

Discount Rate: The discount rate used to measure the Fund’s total OPEB liability is 2.86% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2039.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2040. The index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2041, resulting in a blended discount rate of 2.86%.

Sensitivity of the Net OPEB liability to changes in the discount rate and healthcare cost trend rates: The following presents the net OPEB liability of the County and Component Units as, as well as what the County and Component Unit’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.86 percent) or 1-percentage-point higher (3.86 percent) than the current discount rate:

| San Juan County | 1% Decrease (1.86%) | Current Discount Rate (2.86%) | 1% Increase (3.86%) |
|-------------------------------------|--------------------------------|----------------------------------------------|--------------------------------|
| County’s Net OPEB Liability | \$ 32,830,711 | 26,412,391 | 21,451,694 |
| Communications Authority | 1% Decrease (1.86%) | Current Discount Rate (2.86%) | 1% Increase (3.86%) |
| Component Unit’s Net OPEB Liability | \$ 1,770,895 | 1,424,689 | 1,157,109 |
| Water Commission | 1% Decrease (1.86%) | Current Discount Rate (2.86%) | 1% Increase (3.86%) |
| Component Unit’s Net OPEB liability | \$ 298,020 | 239,758 | 194,727 |

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

| San Juan County | 1% Decrease | Current Trend Rate | 1% Increase |
|-------------------------------------|--------------------|-------------------------------|--------------------|
| County's Net OPEB Liability | \$ 21,679,634 | 26,412,391 | 30,002,313 |
| | | Current Trend Rate | |
| Communications Authority | 1% Decrease | Current Trend Rate | 1% Increase |
| Component Unit's Net OPEB Liability | \$ 1,169,404 | 1,424,689 | 1,618,331 |
| | | Current Trend Rate | |
| Water Commission | 1% Decrease | Current Trend Rate | 1% Increase |
| Component Unit's Net OPEB liability | \$ 196,796 | 239,758 | 272,345 |

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2020.

Payable Changes in the Net OPEB Liability: At June 30, 2021, the County and Component Unit's reported a payable for outstanding contributions due to NMRHCA for the year ended June 30, 2021:

| | Payable Contributions |
|--------------------------|--------------------------|
| San Juan County | \$ 32,791 |
| Communications Authority | \$ 1,699 |
| Water Commission | \$ 344 |

NOTE 13. TAX ABATEMENTS

As of June 30, 2017, the County adopted GASB Statement No. 77, *Tax Abatement Disclosures*. The County has established a quantitative threshold of \$50,000 for reporting individually. At June 30, 2021, the County had one taxable industrial revenue bond (IRB) project that resulted in an abatement of taxes less than \$50,000. It additionally closed on a new IRB during the fiscal year; however, no value was taxed during the reporting period. For the nature of the abatement having been under the quantitative threshold and considering the immaterial nature of the abatement, the County did not need to report the abatement within the Notes under the guidelines of the Statement.

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021**

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.

| | |
|------------------------------------------------|--------------------------|
| Total restricted and unrestricted net position | \$ 154,288 |
| Reduction of capital assets | (19,150) |
| Accumulated depreciation | 19,150 |
| Compensated absences | <u>12,921</u> |
| Total Fund Balance – Housing Authority Fund | <u><u>\$ 167,209</u></u> |

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

Revenue adjustments are as follows:

| | |
|------------------------------------|----------------------------|
| Revenues – financial data schedule | \$ 1,422,293 |
| Adjustments | <u>-</u> |
| Revenues - Housing Authority Fund | <u><u>\$ 1,422,293</u></u> |

Expense adjustments are as follows:

| | |
|------------------------------------|----------------------------|
| Expenses - financial data schedule | \$ 1,381,873 |
| Change in compensated absences | (982) |
| Depreciation expense | <u>-</u> |
| Expenses - Housing Authority Fund | <u><u>\$ 1,380,891</u></u> |

NOTE 15. RACETRACK LEASE

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate racetrack facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. During the year, the lease was amended to require payment of \$750,000 in years 1, 2, 3 and 5 of the lease agreement. Year 4 rent shall be paid at the rate of \$1,000,000. Years 6 and 7 at the rate of \$1,000,000 and years 8, 9 and 10 at the rate of \$1,250,000 per year, or 7.5% of the net racing and gaming revenue, whichever is greater. 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 net gaming revenue is the amount the licensee is allowed to retain from wagering under the New Mexico Horse Racing Act and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2021 the County received a total of \$250,000 from SunRay under this agreement.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

As of June 30, 2021, the County reported the following activity as it relates to appropriations legislatively received from the State of New Mexico. Activity presented herein follows the modified accrual basis of accounting.

| | Appropriation Period | Original Appropriation | Spent to Date | Outstanding Encumbrances | Unencumbered Balance |
|-----------------------------|-------------------------|---------------------------|------------------|-----------------------------|-------------------------|
| Regional Water System | 9/20/17-6/30/22 | \$ 3,000,000 | 2,998,276 | 1,724 | - |
| County road 5500 Bridge | 9/12/18-6/30/22 | 2,472,400 | 846,786 | 1,374,849 | 250,765 |
| Parking Lot – Blanco Senior | 11/21/17-6/30/21 | 55,700 | 54,602 | - | 1,098 |
| Improvements – Blanco | 10/09/19-6/30/23 | 115,000 | 114,900 | - | 100 |
| East Culpepper | 9/4/20-6/30/24 | 2,000,000 | 10,919 | 5,552 | 1,983,529 |
| Regional Film Studio | 5/21/19-6/30/23 | 1,000,000 | 981,253 | 18,747 | - |
| Regional Film Expansion | 9/21/20-6/30/24 | 500,000 | 495,000 | 1,883 | 3,117 |
| LV Senior Center Vehicle | 10/09/19-6/30/21 | 100,177 | 98,040 | - | 2,137 |
| Radio Infrastructure | 9/21/20-6/30/22 | 1,100,000 | 790,622 | 256,492 | 52,886 |
| SJRMC Pediatric Unit | 6/12/19-6/30/23 | 1,900,000 | 144,003 | 44,322 | 1,711,675 |
| SJRMC Infrastructure | 6/12/19-6/30/23 | 1,400,000 | 986,616 | 413,384 | - |
| Hospital Cooling Tower | 9/4/20-6/30/24 | 1,315,000 | 365,650 | 553,676 | 395,674 |
| Total Appropriated | | \$ 14,958,277 | 7,886,667 | 2,670,629 | 4,400,981 |

NOTE 17. DEFICIT FUND BALANCE

Generally accepted accounting principles require disclosure of deficit fund balance of individual funds. The following funds had a deficit unassigned fund balance as of June 30, 2021:

| | |
|-----------------------------|---------------------|
| Corrections | \$ 886,119 |
| General Sub – Major Medical | 751,698 |
| Solid Waste | 81,028 |
| Senior Citizens | 5,723 |
| Juvenile Services | 57,801 |
| Capital Replacement | 63,223 |
| | <u>\$ 1,845,592</u> |

The deficit fund balances are the result of keeping fund cash close to \$0 on the budgetary basis throughout the fiscal year while reporting on the modified accrual basis of accounting at fiscal year-end. The accrual of additional expenditures and deferred balances have caused each fund to be negative at the end of the fiscal year. Upon actual payment of those accrued expenditures and deferred balances, each fund has sufficient budgetary basis to meet each obligation. The County is currently evaluating the plan design of the major medical general fund sub fund to ensure solvency. The general fund is currently supplementing the higher demand for medical services as a result of the COVID 19 pandemic.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 18. RECENT ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are effective at June 30, 2021.

- GASB Statement No. 84, *Fiduciary Activities*. The requirements of this Statement were adopted this year by the County.
- GASB Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*. Effective for reporting periods beginning after December 15, 2018. (December 15, 2019 by Statement No. 95). The County adopted this Statement and determined there was no impact.
- Implementation Guide No. 2019-2, *Fiduciary Activities*. The requirements of this guide were adopted this year by the County.

NOTE 19. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2021.

- GASB Statement No. 87, *Leases*. Effective for fiscal years beginning after December 15, 2019 (June 15, 2021 by Statement No. 95).
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2019. (December 15, 2020 by Statement No. 95).
- GASB Statement No. 91, *Conduit Debt Obligations*. Effective for reporting periods beginning after December 15, 2020. (December 15, 2021 by Statement No. 95).
- GASB Statement No. 92, *Omnibus 2020*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The requirements in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 19. NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

- Implementation Guide No. 2019-3, Leases. The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends June 30, 2022

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

NOTE 20. COVID-19

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

NOTE 21. PRIOR PERIOD ADJUSTMENT

In the implementation of GASB Statement No. 84 relating to the presentation of fiduciary activities, the County adjusted the beginning net position of the custodial fund.

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability (Asset) | 0.987% | 1.004% | 1.061% | 0.992% | 1.060% | 1.004% | 0.964% | 0.000% | 0.000% | 0.000% |
| County's Proportionate Share of Net Pension Liability (Asset) | \$ 32,779 | 42,790 | 65,349 | 52,284 | 65,404 | 65,089 | 71,819 | - | - | - |
| County's Covered Payroll | \$ 27,807 | 28,266 | 28,574 | 28,287 | 28,368 | 28,838 | 28,787 | - | - | - |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll | 117.88% | 151.38% | 228.70% | 184.83% | 230.56% | 225.71% | 249.48% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.29% | 76.99% | 69.18% | 73.74% | 71.13% | 70.52% | 66.36% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY
 SCHEDULE OF THE COMPONENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------------------------------------------------------------------------------------------|----------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| Component's Proportion of the Net Pension Liability (Asset) | 0.053% | 0.053% | 0.057% | 0.056% | 0.059% | 0.053% | 0.052% | 0.000% | 0.000% | 0.000% |
| Component's Proportionate Share of Net Pension Liability (Asset) | \$ 1,759 | 2,260 | 3,522 | 2,945 | 3,658 | 3,465 | 3,840 | - | - | - |
| Component's Covered Payroll | \$ 1,831 | 1,831 | 1,817 | 1,937 | 1,881 | 1,840 | 1,639 | - | - | - |
| Component's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll | 96.07% | 123.43% | 193.84% | 152.04% | 194.47% | 188.32% | 234.29% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.29% | 76.99% | 69.18% | 73.74% | 71.13% | 70.52% | 66.36% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF THE COMPONENT'S PROPRATIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Component's Proportion of the Net Pension Liability (Asset) | 0.008% | 0.009% | 0.005% | 0.007% | 0.007% | 0.007% | 0.008% | 0.000% | 0.000% | 0.000% |
| Component's Proportionate Share of Net Pension Liability (Asset) | \$ 261 | 386 | 324 | 356 | 446 | 481 | 590 | - | - | - |
| Component's Covered Payroll | \$ 314 | 314 | 174 | 227 | 227 | 254 | 275 | - | - | - |
| Component's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll | 83.12% | 122.93% | 144.05% | 156.83% | 196.48% | 189.37% | 214.55% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.29% | 76.99% | 69.18% | 73.74% | 71.13% | 70.52% | 66.36% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------------------------------------------------------------|----------|--------|--------|--------|--------|--------|--------|------|------|------|
| Contractually Required Contribution | \$ 3,244 | 3,308 | 3,280 | 3,302 | 3,376 | 3,427 | 3,363 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 3,244 | 3,308 | 3,280 | 3,302 | 3,376 | 3,427 | 3,363 | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| County's covered payroll* | 28,266 | 28,574 | 28,287 | 28,368 | 28,838 | 28,787 | 27,729 | | | |
| Contributions as a percentage of covered payroll* | 11.48% | 11.58% | 11.60% | 11.64% | 11.71% | 11.90% | 12.13% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually Required Contribution | \$ 2,150 | 2,152 | 2,127 | 2,120 | 2,134 | 2,192 | 2,063 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 2,150 | 2,152 | 2,127 | 2,120 | 2,134 | 2,192 | 2,063 | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| County's covered payroll* | \$ 22,547 | 22,534 | 22,278 | 22,199 | 22,352 | 22,416 | 21,051 | | | |
| Contributions as a percentage of covered payroll* | 9.54% | 9.55% | 9.55% | 9.55% | 9.55% | 9.78% | 9.80% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------------------------------|----------|--------|--------|--------|--------|--------|--------|------|------|------|
| Contractually Required Contribution | \$ 984 | 1,044 | 1,031 | 1,063 | 1,119 | 1,108 | 1,131 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 984 | 1,044 | 1,031 | 1,063 | 1,119 | 1,108 | 1,131 | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| County's covered payroll* | \$ 5,212 | 5,523 | 5,445 | 5,619 | 5,918 | 5,792 | 5,906 | | | |
| Contributions as a percentage of covered payroll* | 18.88% | 18.90% | 18.93% | 18.92% | 18.90% | 19.13% | 19.15% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|------|------|------|
| Contractually Required Contribution | \$ 110 | 112 | 122 | 119 | 123 | 127 | 169 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 110 | 112 | 122 | 119 | 123 | 127 | 169 | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| County's covered payroll* | \$ 507 | 517 | 564 | 550 | 568 | 579 | 772 | | | |
| Contributions as a percentage of covered payroll* | 21.69% | 21.66% | 21.63% | 21.64% | 21.65% | 21.90% | 21.89% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------------------------------------------------------------|----------|-------|-------|-------|-------|-------|-------|------|------|------|
| Contractually Required Contribution | \$ 175 | 174 | 185 | 180 | 176 | 160 | 155 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 175 | 174 | 185 | 180 | 176 | 160 | 155 | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| Component's covered payroll* | \$ 1,831 | 1,817 | 1,937 | 1,881 | 1,840 | 1,639 | 1,581 | | | |
| Contributions as a percentage of covered payroll* | 9.56% | 9.58% | 9.55% | 9.57% | 9.56% | 9.76% | 9.80% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|------|------|------|
| Contractually Required Contribution \$ | 30 | 17 | 22 | 22 | 25 | 27 | 29 | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 30 | 17 | 22 | 22 | 25 | 27 | 29 | - | - | - |
| Contribution Deficiency (Excess)* \$ | - | - | - | - | - | - | - | - | - | - |
| Component's covered payroll* \$ | 314 | 174 | 227 | 227 | 254 | 275 | 297 | | | |
| Contributions as a percentage of covered payroll* | 9.55% | 9.77% | 9.69% | 9.69% | 9.84% | 9.82% | 9.76% | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| County's Proportion of the Net OPEB Liability (Asset) | 0.694% | 0.754% | 0.663% | 0.629% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| County's Proportionate Share of Net OPEB Liability (Asset) | \$ 31,455 | 32,804 | 21,499 | 26,412 | - | - | - | - | - | - |
| County's Covered Payroll | \$ 28,287 | 28,378 | 28,838 | 28,762 | - | - | - | - | - | - |
| County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll | 110.84% | 115.60% | 74.55% | 91.83% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 11.34% | 13.14% | 18.92% | 16.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY
 SCHEDULE OF THE COMPONENT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|----------------------------------------------------------------------------------------------------------|----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
| Component's Proportion of the Net OPEB Liability (Asset) | 0.045% | 0.047% | 0.040% | 0.034% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| Component's Proportionate Share of Net OPEB Liability (Asset) | \$ 2,042 | 2,062 | 1,291 | 1,425 | - | - | - | - | - | - |
| Component's Covered Payroll | \$ 1,936 | 1,882 | 1,840 | 1,640 | - | - | - | - | - | - |
| Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll | 108.50% | 109.56% | 70.16% | 86.89% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 11.34% | 13.14% | 18.92% | 16.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF THE COMPONENT'S PROPRATIONATE SHARE OF THE NET OPEB LIABILITY
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|----------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Component's Proportion of the Net OPEB Liability (Asset) | 0.005% | 0.006% | 0.006% | 0.006% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| Component's Proportionate Share of Net OPEB Liability (Asset) | \$ 240 | 249 | 179 | 240 | - | - | - | - | - | - |
| Component's Covered Payroll | \$ 227 | 227 | 254 | 309 | - | - | - | - | - | - |
| Component's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll | 105.73% | 109.69% | 70.47% | 77.67% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 11.34% | 13.14% | 18.92% | 16.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

SAN JUAN COUNTY, NEW MEXICO
 PRIMARY GOVERNMENT
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|----------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually Required Contribution | \$ 598 | 609 | 608 | 610 | - | - | - | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 598 | 609 | 608 | 610 | - | - | - | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| County's covered payroll* | \$ 28,378 | 28,838 | 28,789 | 28,762 | | | | | | |
| Contributions as a percentage of covered payroll* | 2.11% | 2.11% | 2.11% | 2.12% | | | | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - COMMUNICATIONS AUTHORITY
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|-------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually Required Contribution | \$ 38 | 37 | 33 | 33 | - | - | - | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 38 | 37 | 33 | 33 | - | - | - | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| Component's covered payroll* | \$ 1,882 | 1,840 | 1,639 | 1,640 | | | | | | |
| Contributions as a percentage of covered payroll* | 2.02% | 2.01% | 2.01% | 2.00% | | | | | | |

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

SAN JUAN COUNTY, NEW MEXICO
 COMPONENT UNIT - SAN JUAN WATER COMMISSION
 SCHEDULE OF COMPONENT CONTRIBUTIONS
 June 30, 2021

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

| New Mexico Retiree Health Care Authority | | | | | | | | | | |
|----------------------------------------------------------------------|--------|-------|-------|-------|------|------|------|------|------|------|
| Last 10 Fiscal Years* | | | | | | | | | | |
| (Dollars in Thousands) | | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Contractually Required Contribution | \$ 5 | 5 | 5 | 6 | - | - | - | - | - | - |
| Contributions in Relation to the Contractually Required Contribution | 5 | 5 | 5 | 6 | - | - | - | - | - | - |
| Contribution Deficiency (Excess)* | \$ - | - | - | - | - | - | - | - | - | - |
| Component's covered payroll* | \$ 227 | 254 | 275 | 309 | | | | | | |
| Contributions as a percentage of covered payroll* | 2.20% | 1.97% | 1.82% | 2.00% | | | | | | |

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

**SAN JUAN COUNTY, NEW MEXICO
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

Assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2020 report is available at <https://saonm.org/>.

New Mexico Retiree Healthcare Authority. In June 30, 2019 actuarial valuation rolled forward to the measurement date of June 30, 2020, changes in assumptions and differences between expected and actual experience include adjustments resulting from a decrease in the discount rate from 4.16% to 2.86%, changes in medical carrier election assumptions based on recent enrollment, and updated Medicare Advantage trends to reflect 2020 and 2021 premiums.

FARMINGTON LAKE



photo by W. Dean Howard Photography

SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2021

GENERAL FUND

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

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

- General Sub Fund
- Appraisal Fund
- Road Fund
- Healthcare Assistance Fund
- Risk Management Fund
- Major Medical Fund

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

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

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

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

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

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

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND
June 30, 2021

| | General Sub | Appraisal | Road | Healthcare Assistance |
|---------------------------------------------------------------|----------------------|----------------|------------------|--------------------------|
| ASSETS | | | | |
| Pooled cash and investments | \$ 18,748,036 | 438,975 | 460,181 | 3,484,785 |
| Pooled cash - Restricted | 939,476 | - | - | - |
| Receivables | | | | |
| Taxes | 6,298,857 | - | 144,883 | 623,708 |
| Intergovernmental | 79,482 | - | 105,996 | - |
| Interest | 79,065 | - | - | - |
| Other | 1,114,607 | - | 49,256 | - |
| Prepaid expenditures | 221,006 | - | 860 | 45 |
| Inventory | 86,149 | - | 1,138,454 | - |
| | | | | |
| Total assets | \$ 27,566,678 | 438,975 | 1,899,630 | 4,108,538 |
| LIABILITIES | | | | |
| Accounts payable | \$ 440,484 | 345 | 55,948 | 926,811 |
| Accrued payroll | 1,006,606 | 39,091 | 151,513 | 14,635 |
| Accrued claims | - | - | - | - |
| Due to other funds | - | - | - | - |
| Other current liabilities | - | - | - | - |
| Total liabilities | 1,447,090 | 39,436 | 207,461 | 941,446 |
| DEFERRED INFLOWS | | | | |
| Property taxes | 1,369,793 | - | - | - |
| Deferred revenue | 452,366 | - | 1,953 | - |
| Total deferred inflows | 1,822,159 | - | 1,953 | - |
| FUND BALANCES | | | | |
| Nonspendable | 307,155 | - | 1,139,314 | 45 |
| Restricted | 939,476 | 399,539 | - | 3,167,047 |
| Committed | - | - | - | - |
| Assigned | 8,711,381 | - | 543,842 | - |
| Unassigned | 14,339,417 | - | 7,060 | - |
| Total fund balances (deficit) | 24,297,429 | 399,539 | 1,690,216 | 3,167,092 |
| | | | | |
| Total liabilities, deferred inflows, and fund balances | \$ 27,566,678 | 438,975 | 1,899,630 | 4,108,538 |

| Risk Management | Major Medical | Total |
|------------------|------------------|-------------------|
| 984,612 | 54,813 | 24,171,402 |
| - | - | 939,476 |
| - | - | 7,067,448 |
| - | - | 185,478 |
| - | - | 79,065 |
| 14,000 | 321,353 | 1,499,216 |
| 1,319,922 | - | 1,541,833 |
| - | - | 1,224,603 |
| <u>2,318,534</u> | <u>376,166</u> | <u>36,708,521</u> |
| 57,400 | 486,283 | 1,967,271 |
| 6,125 | 8,397 | 1,226,367 |
| - | 633,184 | 633,184 |
| - | - | - |
| - | - | - |
| <u>63,525</u> | <u>1,127,864</u> | <u>3,826,822</u> |
| - | - | 1,369,793 |
| - | - | 454,319 |
| - | - | <u>1,824,112</u> |
| 1,319,922 | - | 2,766,436 |
| - | - | 4,506,062 |
| - | - | - |
| 935,087 | - | 10,190,310 |
| - | (751,698) | 13,594,779 |
| <u>2,255,009</u> | <u>(751,698)</u> | <u>31,057,587</u> |
| <u>2,318,534</u> | <u>376,166</u> | <u>36,708,521</u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
GENERAL FUND
Fiscal Year Ended June 30, 2021

| | General Sub | Appraisal | Road | Healthcare Assistance |
|--------------------------------------------------------------|----------------------|------------------|------------------|--------------------------|
| Revenues | | | | |
| Taxes | \$ 55,927,831 | 824,775 | 2,645,022 | 3,518,373 |
| Intergovernmental - Federal | 2,459,114 | - | - | - |
| Intergovernmental - State | - | - | - | - |
| Intergovernmental - Other | 273,741 | - | - | - |
| Interest and investment income (loss) | (67,517) | 1,913 | 6,942 | 17,595 |
| Fees | 1,590,473 | - | 25,452 | - |
| Sale of assets | 94,553 | - | - | - |
| Miscellaneous | 323,920 | - | 1,119 | 13,493 |
| Total revenues | 60,602,115 | 826,688 | 2,678,535 | 3,549,461 |
| Expenditures | | | | |
| Current | | | | |
| General government | 7,944,179 | 972,854 | - | - |
| Public safety | 13,028,743 | - | - | - |
| Public works | - | - | 4,637,855 | - |
| Health and welfare | 331,994 | - | - | 5,940,754 |
| Culture and recreation | 3,461,620 | - | - | - |
| Capital outlay | - | - | 93,835 | - |
| Total expenditures | 24,766,536 | 972,854 | 4,731,690 | 5,940,754 |
| Excess (deficiency) of revenues over (under) expenditures | 35,835,579 | (146,166) | (2,053,155) | (2,391,293) |
| Other Financing Sources (Uses) | | | | |
| Transfers, in | 1,335,372 | - | 2,110,842 | - |
| Transfers, out | (31,887,752) | - | - | (16,065) |
| Total other financing sources (uses) | (30,552,380) | - | 2,110,842 | (16,065) |
| Net changes in fund balances | 5,283,199 | (146,166) | 57,687 | (2,407,358) |
| Fund balances, beginning of year | 19,014,230 | 545,705 | 1,632,529 | 5,574,450 |
| Fund balances (deficit), end of year | \$ 24,297,429 | 399,539 | 1,690,216 | 3,167,092 |

| Risk Management | Major Medical | Total |
|-----------------|---------------|------------|
| - | - | 62,916,001 |
| - | - | 2,459,114 |
| - | - | - |
| - | - | 273,741 |
| 129 | 119 | (40,819) |
| - | 7,679,707 | 9,295,632 |
| - | - | 94,553 |
| 6,380 | 93 | 345,005 |
| 6,509 | 7,679,919 | 75,343,227 |

| | | |
|-----------|-----------|------------|
| 2,370,447 | - | 11,287,480 |
| - | - | 13,028,743 |
| - | - | 4,637,855 |
| - | 9,526,671 | 15,799,419 |
| - | - | 3,461,620 |
| 270 | - | 94,105 |
| 2,370,717 | 9,526,671 | 48,309,222 |

| | | |
|-------------|-------------|------------|
| (2,364,208) | (1,846,752) | 27,034,005 |
|-------------|-------------|------------|

| | | |
|-----------|---------|--------------|
| 2,474,363 | 436,736 | 6,357,313 |
| - | - | (31,903,817) |

| | | |
|-----------|---------|--------------|
| 2,474,363 | 436,736 | (25,546,504) |
|-----------|---------|--------------|

| | | |
|---------|-------------|-----------|
| 110,155 | (1,410,016) | 1,487,501 |
|---------|-------------|-----------|

| | | |
|-----------|---------|------------|
| 2,144,854 | 658,318 | 29,570,086 |
|-----------|---------|------------|

| | | |
|-----------|-----------|------------|
| 2,255,009 | (751,698) | 31,057,587 |
|-----------|-----------|------------|

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Taxes | \$ 48,691,941 | 48,951,941 | 54,958,107 | 6,006,166 |
| Intergovernmental - Federal | 2,300,000 | 2,300,000 | 2,459,114 | 159,114 |
| Intergovernmental - State | - | - | - | - |
| Intergovernmental - Other | 597,212 | 597,212 | 447,020 | (150,192) |
| Investment income | 168,000 | 168,000 | 57,527 | (110,473) |
| Fees | 1,788,050 | 1,788,050 | 1,331,645 | (456,405) |
| Sale of assets | 50,000 | 50,000 | 94,553 | 44,553 |
| Miscellaneous | 65,000 | 100,483 | 72,084 | (28,399) |
| Total revenues | 53,660,203 | 53,955,686 | 59,420,050 | 5,464,364 |
| Prior year cash balance budget | 14,884,598 | 14,884,598 | | |
| Total budgeted revenues | 68,544,801 | 68,840,284 | | |
| Expenditures | | | | |
| General Government | | | | |
| County Commission | | | | |
| Salaries and benefits | 273,751 | 273,751 | 258,437 | 15,314 |
| Operating expenses | 80,000 | 80,000 | 68,791 | 11,209 |
| Total County Commission | 353,751 | 353,751 | 327,228 | 26,523 |
| Administration | | | | |
| Salaries and benefits | 545,383 | 553,882 | 552,158 | 1,724 |
| Operating expenses | 602,277 | 611,697 | 720,006 | (108,309) |
| Total Administration | 1,147,660 | 1,165,579 | 1,272,164 | (106,585) |
| General Government | | | | |
| Salaries and benefits | 726,550 | 986,550 | 644,939 | 341,611 |
| Operating expenses | 2,817,220 | 2,817,415 | 2,436,144 | 381,271 |
| Total General Government | 3,543,770 | 3,803,965 | 3,081,083 | 722,882 |
| Information Systems | | | | |
| Salaries and benefits | 732,025 | 732,025 | 729,846 | 2,179 |
| Operating expenses | 234,523 | 234,523 | 192,707 | 41,816 |
| Total Information Systems | 966,548 | 966,548 | 922,553 | 43,995 |
| Geographic Information Systems | | | | |
| Salaries and benefits | 87,173 | 87,173 | 86,558 | 615 |
| Operating expenses | 319,519 | 319,519 | 312,474 | 7,045 |
| Total Geographic Information Systems | 406,692 | 406,692 | 399,032 | 7,660 |

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, 2021

| General Government (Continued) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-----------------------------------|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Finance | | | | |
| Salaries and benefits | \$ 1,100,251 | 1,100,251 | 935,711 | 164,540 |
| Operating expenses | 113,963 | 114,863 | 86,684 | 28,179 |
| Total Finance | 1,214,214 | 1,215,114 | 1,022,395 | 192,719 |
| County Clerk | | | | |
| Salaries and benefits | 564,044 | 564,044 | 541,932 | 22,112 |
| Operating expenses | 35,351 | 35,473 | 34,234 | 1,239 |
| Total County Clerk | 599,395 | 599,517 | 576,166 | 23,351 |
| Bureau of Elections | | | | |
| Salaries and benefits | 228,887 | 228,887 | 212,534 | 16,353 |
| Operating expenses | 243,652 | 259,635 | 211,907 | 47,728 |
| Total Bureau of Elections | 472,539 | 488,522 | 424,441 | 64,081 |
| Property Assessments | | | | |
| Salaries and benefits | 890,091 | 890,091 | 797,749 | 92,342 |
| Operating expenses | 66,248 | 66,248 | 30,221 | 36,027 |
| Total Property Assessments | 956,339 | 956,339 | 827,970 | 128,369 |
| Treasurer | | | | |
| Salaries and benefits | 485,821 | 485,821 | 468,972 | 16,849 |
| Operating expenses | 159,906 | 204,906 | 172,108 | 32,798 |
| Total Treasurer | 645,727 | 690,727 | 641,080 | 49,647 |
| Probate Judge | | | | |
| Salaries and benefits | 57,286 | 57,286 | 49,646 | 7,640 |
| Operating expenses | 2,388 | 2,388 | 903 | 1,485 |
| Total Probate Judge | 59,674 | 59,674 | 50,549 | 9,125 |
| County Attorney | | | | |
| Salaries and benefits | 442,450 | 442,471 | 442,471 | - |
| Operating expenses | 186,497 | 201,497 | 44,020 | 157,477 |
| Total County Attorney | 628,947 | 643,968 | 486,491 | 157,477 |
| Human Resources | | | | |
| Salaries and benefits | 488,228 | 491,628 | 491,362 | 266 |
| Operating expenses | 77,600 | 77,600 | 59,737 | 17,863 |
| Total Human Resources | 565,828 | 569,228 | 551,099 | 18,129 |

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, 2021

| General Government (Continued) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Central Purchasing | | | | |
| Salaries and benefits | \$ 392,759 | 392,759 | 389,327 | 3,432 |
| Operating expenses | 25,875 | 25,875 | 20,515 | 5,360 |
| Total Central Purchasing | 418,634 | 418,634 | 409,842 | 8,792 |
| Total General Government | 11,979,718 | 12,338,258 | 10,992,093 | 1,346,165 |
| Law Enforcement | | | | |
| Salaries and benefits | 11,129,083 | 7,926,739 | 7,727,618 | 199,121 |
| Operating expenses | 1,149,061 | 1,184,495 | 997,782 | 186,713 |
| Total Law Enforcement | 12,278,144 | 9,111,234 | 8,725,400 | 385,834 |
| Community Development | | | | |
| Salaries and benefits | 419,084 | 419,084 | 378,099 | 40,985 |
| Operating expenses | 23,950 | 23,950 | 21,505 | 2,445 |
| Total Community Development | 443,034 | 443,034 | 399,604 | 43,430 |
| Building Inspection | | | | |
| Salaries and benefits | 301,771 | 308,195 | 308,195 | - |
| Operating expenses | 37,425 | 37,425 | 13,489 | 23,936 |
| Total Building Inspection | 339,196 | 345,620 | 321,684 | 23,936 |
| Emergency Management | | | | |
| Salaries and benefits | 352,453 | 352,453 | 312,177 | 40,276 |
| Operating expenses | 46,050 | 46,594 | 39,035 | 7,559 |
| Total Emergency Management | 398,503 | 399,047 | 351,212 | 47,835 |
| Safety | | | | |
| Salaries and benefits | 102,305 | 102,356 | 102,355 | 1 |
| Operating expenses | 46,029 | 46,330 | 43,473 | 2,857 |
| Total Safety | 148,334 | 148,686 | 145,828 | 2,858 |
| Total Public Safety | 13,607,211 | 10,447,621 | 9,943,728 | 503,893 |

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, 2021

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance with Final Budget |
|--------------------------------------------------------------------------|-------------------------|---------------------|---------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Health and Welfare | | | | |
| Social Services | | | | |
| Operating expenses | \$ 306,313 | 329,816 | 320,892 | 8,924 |
| Youth Employment | | | | |
| Salaries and benefits | 48,905 | 48,905 | 25,162 | 23,743 |
| Total Health and Welfare | 355,218 | 378,721 | 346,054 | 32,667 |
| Culture and Recreation | | | | |
| Parks and Facilities | | | | |
| Salaries and benefits | 3,124,636 | 3,124,636 | 2,859,622 | 265,014 |
| Operating expenses | 567,804 | 656,075 | 624,209 | 31,866 |
| Total Parks and Facilities | 3,692,440 | 3,780,711 | 3,483,831 | 296,880 |
| Total Culture and Recreation | 3,692,440 | 3,780,711 | 3,483,831 | 296,880 |
| Total expenditures | 29,634,587 | 26,945,311 | 24,765,706 | 2,179,605 |
| Excess (deficiency) of revenues over (under) expenditures | 38,910,214 | 41,894,973 | 34,654,344 | 7,643,969 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 1,263,646 | 1,323,063 | 1,311,710 | (11,353) |
| Transfers out | (32,737,048) | (36,460,157) | (31,887,427) | 4,572,730 |
| Total other financing sources (uses) | (31,473,402) | (35,137,094) | (30,575,717) | 4,561,377 |
| Net change in fund balance | \$ 7,436,812 | 6,757,879 | 4,078,627 | 12,205,346 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------|
| Change in fund balance (budgetary basis) | \$ 4,078,627 |
| Change in accounts receivable | 1,981,816 |
| Change in prepaid expenses | 46,585 |
| Change in accounts payable | 3,186 |
| Change in accrued liabilities | (30,878) |
| Change in deferred balances | (796,137) |
| Change in fund balance (GAAP basis) | 5,283,199 |
| GAAP Fund balance, beginning | 19,014,230 |
| GAAP Fund balance, ending | \$ 24,297,429 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 795,000 | 795,000 | 824,775 | 29,775 |
| Investment income | 5,000 | 5,000 | 1,913 | (3,087) |
| Miscellaneous | - | - | - | - |
| Total revenues | 800,000 | 800,000 | 826,688 | 26,688 |
| Prior year cash balance budget | 581,932 | 581,932 | | |
| Total budgeted revenues | 1,381,932 | 1,381,932 | | |
| Expenditures | | | | |
| Salaries and benefits | 856,087 | 856,087 | 846,271 | 9,816 |
| Operating expenses | 130,252 | 130,252 | 123,373 | 6,879 |
| Total expenditures | 986,339 | 986,339 | 969,644 | 16,695 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 395,593 | 395,593 | (142,956) | 43,383 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (142,956) |
| Change in prepaid expenses | (2,655) |
| Change in accrued liabilities | (2,822) |
| Change in accounts payable | 2,267 |
| Change in fund balance (GAAP basis) | (146,166) |
| GAAP fund balance, beginning | 545,705 |
| GAAP fund balance, ending | \$ 399,539 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 2,625,000 | 2,625,000 | 2,638,457 | 13,457 |
| Investment income | 5,000 | 5,000 | 6,942 | 1,942 |
| Sale of assets | - | - | - | - |
| Fees | 31,000 | 31,000 | 25,235 | (5,765) |
| Miscellaneous | - | - | 1,114 | 1,114 |
| Total revenues | 2,661,000 | 2,661,000 | 2,671,748 | 10,748 |
| Prior year cash balance budget | 514,488 | 514,488 | | |
| Total budgeted revenues | 3,175,488 | 3,175,488 | | |
| Expenditures | | | | |
| Salaries and benefits | 3,553,647 | 3,553,647 | 3,322,672 | 230,975 |
| Operating expenses | 2,003,458 | 2,003,458 | 1,453,247 | 550,211 |
| Capital outlay | 20,000 | 20,000 | 21,538 | (1,538) |
| Total expenditures | 5,577,105 | 5,577,105 | 4,797,457 | 779,648 |
| Excess (deficiency) of revenues over (under) expenditures | (2,401,617) | (2,401,617) | (2,125,709) | 790,396 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 2,866,617 | 2,866,617 | 2,110,842 | (755,775) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 2,866,617 | 2,866,617 | 2,110,842 | (755,775) |
| Net change in fund balance | \$ <u>465,000</u> | <u>465,000</u> | <u>(14,867)</u> | <u>34,621</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------------|
| Change in fund balance (budgetary basis) | \$ (14,867) |
| Change in accounts receivable | 6,780 |
| Change in prepaid expenses | (6,514) |
| Change in accounts payable | 64,916 |
| Change in accrued liabilities | 7,372 |
| Change in fund balance (GAAP basis) | <u>57,687</u> |
| GAAP Fund balance, beginning | <u>1,632,529</u> |
| GAAP Fund balance, ending | <u>\$1,690,216</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ 3,297,709 | 3,297,709 | 3,475,217 | 177,508 |
| Investment income | 45,000 | 45,000 | 17,595 | (27,405) |
| Miscellaneous | 500 | 500 | 13,493 | 12,993 |
| Total revenues | 3,343,209 | 3,343,209 | 3,506,305 | 163,096 |
| Prior year cash balance budget | 5,290,570 | 5,290,570 | | |
| Total budgeted revenues | 8,633,779 | 8,633,779 | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Salaries and benefits | 211,671 | 307,576 | 279,947 | 27,629 |
| Operating expenses | 5,423,667 | 5,336,368 | 5,016,078 | 320,290 |
| Total expenditures | 5,635,338 | 5,643,944 | 5,296,025 | 347,919 |
| Excess (deficiency) of revenues over (under) expenditures | 2,998,441 | 2,989,835 | (1,789,720) | 511,015 |
| Other Financing Sources (Uses) | | | | |
| Transfers out | (16,065) | (16,065) | (16,065) | - |
| Net change in fund balance | \$ 2,982,376 | 2,973,770 | (1,805,785) | 511,015 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$ (1,805,785) |
| Change in accounts receivable | 43,156 |
| Change in prepaid expenses | 45 |
| Change in accounts payable | (639,522) |
| Change in accrued liabilities | (5,252) |
| Change in fund balance (GAAP basis) | (2,407,358) |
| GAAP Fund balance, beginning | 5,574,450 |
| GAAP Fund balance, ending | \$ 3,167,092 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|--------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Investment income | \$ 5,000 | 5,320 | 129 | (5,191) |
| Miscellaneous | 81,500 | 81,500 | 6,380 | (75,120) |
| Total revenues | 86,500 | 86,820 | 6,509 | (80,311) |
| Prior year cash balance budget | 1,001,897 | 1,001,897 | | |
| Total budgeted revenues | 1,088,397 | 1,088,717 | | |
| Expenditures | | | | |
| Current | | | | |
| Salaries and benefits | 130,925 | 131,245 | 131,190 | 55 |
| Operating expenses | 2,431,835 | 2,601,835 | 2,366,697 | 235,138 |
| Capital outlay | - | - | 270 | (270) |
| Total expenditures | 2,562,760 | 2,733,080 | 2,498,157 | 234,923 |
| Excess (deficiency) of revenues over (under) expenditures | (1,474,363) | (1,644,363) | (2,491,648) | 154,612 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 2,474,363 | 2,474,363 | 2,474,363 | - |
| Net change in fund balance | \$ <u>1,000,000</u> | <u>830,000</u> | (17,285) | <u>154,612</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------------------|
| Change in fund balance (budgetary basis) | \$ (17,285) |
| Change in accounts receivable | (600) |
| Change in prepaid expenses | 145,263 |
| Change in accounts payable | (16,855) |
| Change in accrued liabilities | (368) |
| Change in fund balance (GAAP basis) | <u>110,155</u> |
| GAAP Fund balance, beginning of year | <u>2,144,854</u> |
| GAAP Fund balance, end of year | <u><u>\$2,255,009</u></u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT) -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR MEDICAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------------------------------------------------|-------------------|------------------|--------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Charges for services | \$ 7,503,000 | 8,073,270 | 7,950,902 | (122,368) |
| Investment income | 20,000 | 20,000 | 119 | (19,881) |
| Miscellaneous | - | - | 79 | 79 |
| Total revenues | <u>7,523,000</u> | <u>8,093,270</u> | <u>7,951,100</u> | <u>(142,170)</u> |
| Prior year cash balance budget | 1,406,430 | 1,406,430 | | |
| Total budgeted revenues | <u>8,929,430</u> | <u>9,499,700</u> | | |
| Expenditures | | | | |
| Salaries and benefits | 174,380 | 184,720 | 184,695 | 25 |
| Employee health claims and prescriptions | 7,730,950 | 9,462,422 | 9,285,187 | 177,235 |
| Contractual services | 289,294 | 289,294 | 269,571 | 19,723 |
| Total expenditures | <u>8,194,624</u> | <u>9,936,436</u> | <u>9,739,453</u> | <u>196,983</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>734,806</u> | <u>(436,736)</u> | <u>(1,788,353)</u> | <u>54,813</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 436,736 | 436,736 | - |
| Net change in fund balance | <u>\$ 734,806</u> | <u>-</u> | <u>(1,351,617)</u> | <u>54,813</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|-------------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$ (1,351,617) |
| Change in accounts receivable | (271,181) |
| Change in accounts payable | 232,190 |
| Change in deferred revenue | - |
| Change in accrued liabilities | (19,408) |
| Change in fund balance (GAAP basis) | <u>(1,410,016)</u> |
| GAAP Fund balance, beginning of year | <u>658,318</u> |
| GAAP Fund balance (deficit), end of year | <u>\$ (751,698)</u> |

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

GROSS RECEIPTS TAX COMMUNICATIONS/EMS COMBINING FUND

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

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

Ambulance Fund
Gross Receipts Tax-Communications/EMS

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

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

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
June 30, 2021

| | Gross Receipts Tax | | |
|--------------------------------------------|-----------------------|----------------|------------------|
| | Comm. / EMS | Ambulance | Total |
| | | | |
| ASSETS | | | |
| Pooled cash and investments | \$ 4,461,944 | 493,572 | 4,955,516 |
| Receivables | | | |
| Taxes | 983,614 | - | 983,614 |
| | | | |
| Total assets | \$ 5,445,558 | 493,572 | 5,939,130 |
| LIABILITIES | | | |
| Accounts payable | \$ 27,428 | 235,457 | 262,885 |
| Accrued payroll | - | 10,570 | 10,570 |
| | | | |
| Total liabilities | 27,428 | 246,027 | 273,455 |
| FUND BALANCES | | | |
| Nonspendable | - | - | - |
| Restricted | 5,418,130 | 247,545 | 5,665,675 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Unassigned | - | - | - |
| | | | |
| Total fund balances | 5,418,130 | 247,545 | 5,665,675 |
| | | | |
| Total liabilities and fund balances | \$ 5,445,558 | 493,572 | 5,939,130 |

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2021**

| | Gross Receipts Tax Comm. / EMS | Ambulance | Total |
|--------------------------------------------------------------|--------------------------------------|------------------|--------------------|
| Revenues | | | |
| Taxes | \$ 5,566,952 | - | 5,566,952 |
| Investment income | 8,910 | 72 | 8,982 |
| Miscellaneous | - | - | - |
| Total revenues | 5,575,862 | 72 | 5,575,934 |
| Expenditures | | | |
| Current | | | |
| Public safety | 3,793,337 | 2,440,228 | 6,233,565 |
| Capital outlay | - | 577,066 | 577,066 |
| Total expenditures | 3,793,337 | 3,017,294 | 6,810,631 |
| Excess (deficiency) of revenues over (under) expenditures | 1,782,525 | (3,017,222) | (1,234,697) |
| Other Financing Sources (Uses) | | | |
| Transfers, in | - | 2,892,192 | 2,892,192 |
| Transfers, out | (2,892,192) | (23,379) | (2,915,571) |
| Total other financing sources (uses) | (2,892,192) | 2,868,813 | (23,379) |
| Net changes in fund balances | (1,109,667) | (148,409) | (1,258,076) |
| Fund balances, beginning of year | 6,527,797 | 395,954 | 6,923,751 |
| Fund balances, end of year | \$ 5,418,130 | 247,545 | 5,665,675 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ 4,946,563 | 4,946,563 | 5,500,673 | 554,110 |
| Investment income | 70,000 | 70,000 | 8,910 | (61,090) |
| Total revenues | <u>5,016,563</u> | <u>5,016,563</u> | <u>5,509,583</u> | <u>493,020</u> |
| Prior year cash balance budget | 5,635,840 | 5,635,840 | | |
| Total budgeted revenues | <u>10,652,403</u> | <u>10,652,403</u> | | |
| Expenditures | | | | |
| Public safety | | | | |
| Operating expenses | 4,780,988 | 4,799,788 | 3,791,288 | 1,008,500 |
| Total expenditures | <u>4,780,988</u> | <u>4,799,788</u> | <u>3,791,288</u> | <u>1,008,500</u> |
| Excess (deficiency) of revenues over (under) expenditures | 5,871,415 | 5,852,615 | 1,718,295 | 1,501,520 |
| Other Financing Sources (Uses) | | | | |
| Transfers out | (3,982,390) | (4,019,230) | (2,892,192) | 1,127,038 |
| Net change in fund balance | <u>\$ 1,889,025</u> | <u>1,833,385</u> | <u>(1,173,897)</u> | <u>2,628,558</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------------|
| Change in fund balance (budgetary basis) | \$ (1,173,897) |
| Change in accounts receivable | 66,279 |
| Change in accounts payable | (2,049) |
| Change in fund balance (GAAP basis) | <u>(1,109,667)</u> |
| GAAP Fund balance, beginning | <u>6,527,797</u> |
| GAAP Fund balance, ending | <u><u>\$ 5,418,130</u></u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AMBULANCE - SPECIAL REVENUE FUND - (GRT COMMUNICATIONS/EMS SUB FUND)
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Investment income | \$ 4,000 | 4,000 | 71 | (3,929) |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>4,000</u> | <u>4,000</u> | <u>71</u> | <u>(3,929)</u> |
| Prior year cash balance budget | 500,948 | 500,948 | | |
| Total budgeted revenues | <u>504,948</u> | <u>504,948</u> | | |
| Expenditures | | | | |
| Public safety | | | | |
| Salaries and benefits | 420,502 | 420,502 | 414,675 | 5,827 |
| Operating expenses | 2,675,332 | 2,675,332 | 1,884,518 | 790,814 |
| Capital outlay | 868,125 | 904,965 | 577,066 | 327,899 |
| Total expenditures | <u>3,963,959</u> | <u>4,000,799</u> | <u>2,876,259</u> | <u>1,124,540</u> |
| Excess (deficiency) of revenues over (under) expenditures | (3,459,011) | (3,495,851) | (2,876,188) | 1,120,611 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 3,982,390 | 4,019,230 | 2,892,192 | (1,127,038) |
| Transfers out | (23,379) | (23,379) | (23,379) | - |
| Total other financing sources (uses) | <u>3,959,011</u> | <u>3,995,851</u> | <u>2,868,813</u> | <u>(1,127,038)</u> |
| Net change in fund balance | \$ <u>500,000</u> | <u>500,000</u> | (7,375) | <u>(6,427)</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (7,375) |
| Change in accounts payable | (145,030) |
| Change in accrued liabilities | <u>3,996</u> |
| Change in fund balance (GAAP basis) | <u>(148,409)</u> |
| GAAP Fund balance, beginning | <u>395,954</u> |
| GAAP Fund balance, ending | <u>\$ 247,545</u> |

KIWANIS PARK



photo by W. Dean Howard Photography

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

Senior Citizens Fund. To account for the operations of the Blanco and Lower Valley Senior Centers after the County took over operations with the closure of the Northwest New Mexico Seniors. Funding is provided by federal Title III dollars as well as a transfer from the General Fund.

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

D.W.I. Facilities. To account for the operation of the Alternative Sentencing Department, which includes the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, and the Axis program. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by County Resolution.

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

CAPITAL PROJECTS FUNDS

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

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

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

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

Road Construction Fund. County management established this fund to account for special road construction and maintenance projects.

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

DEBT SERVICE FUNDS

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

Debt Service Fund. To account for the dedicated gross receipts taxes and other reserve funds which are pledged revenues for payments of bond and loan principal and interest.

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

| | Special Revenue | | |
|---------------------------------------------------------------|-------------------|----------------------------------|----------------------|
| | Solid Waste | Emergency Medical Services | Farm and Range |
| ASSETS | | | |
| Pooled cash and investments | \$ 185,005 | 48,623 | 171,773 |
| Pooled cash - restricted | - | - | - |
| Receivables | | | |
| Taxes | - | - | - |
| Intergovernmental | 27,048 | - | - |
| Interest | - | - | - |
| Other | - | - | - |
| Prepaid expenditures | - | - | - |
| Inventory | - | - | - |
| Total assets | \$ 212,053 | 48,623 | 171,773 |
| LIABILITIES | | | |
| Accounts payable | \$ 43,917 | - | 500 |
| Accrued payroll | 53,841 | - | - |
| Due to other funds | - | - | - |
| Other current liabilities | - | - | - |
| Total liabilities | 97,758 | - | 500 |
| DEFERRED INFLOWS | | | |
| Property taxes | - | - | - |
| Deferred revenue | 195,323 | - | - |
| Deferred revenue - HUD | - | - | - |
| Total deferred inflows | 195,323 | - | - |
| FUND BALANCES | | | |
| Nonspendable | - | - | - |
| Restricted | - | 48,623 | 171,273 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Unassigned (deficit) | (81,028) | - | - |
| Total fund balances (deficit) | (81,028) | 48,623 | 171,273 |
| Total liabilities, deferred inflows, and fund balances | \$ 212,053 | 48,623 | 171,773 |

Special Revenue

| Law Enforcement Protection | Criminal Justice Training Authority | Riverview Golf Course Fund | Senior Citizens Fund | Fire Excise Tax | County Clerk's Recording Fees |
|----------------------------------|----------------------------------------------|----------------------------------|-------------------------|--------------------|----------------------------------------|
| 867 | 187,013 | 1,405 | - | 1,171,690 | 529,144 |
| - | - | - | - | - | - |
| - | - | - | - | 350,892 | - |
| - | 83,710 | - | 1,657 | 19,226 | - |
| - | - | - | - | - | - |
| - | - | 16,410 | - | 3,333 | - |
| - | - | - | - | 4,577 | - |
| - | - | 74,842 | - | 126,948 | - |
| <hr/> | | | | | |
| 867 | 270,723 | 92,657 | 1,657 | 1,676,666 | 529,144 |
| <hr/> | | | | | |
| - | 476 | 20,083 | 1,691 | 35,739 | - |
| - | 2,615 | 39,278 | 5,689 | 82,564 | - |
| - | - | - | - | - | - |
| - | - | 22,242 | - | - | - |
| - | 3,091 | 81,603 | 7,380 | 118,303 | - |
| <hr/> | | | | | |
| - | - | - | - | - | - |
| - | 17,710 | 8,686 | - | 1,527 | - |
| - | - | - | - | - | - |
| - | 17,710 | 8,686 | - | 1,527 | - |
| <hr/> | | | | | |
| - | - | 74,842 | - | 131,525 | - |
| 867 | 249,922 | - | - | 1,425,311 | 529,144 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | (72,474) | (5,723) | - | - |
| 867 | 249,922 | 2,368 | (5,723) | 1,556,836 | 529,144 |
| <hr/> | | | | | |
| 867 | 270,723 | 92,657 | 1,657 | 1,676,666 | 529,144 |
| <hr/> | | | | | |

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2021

| | Special Revenue | | |
|---------------------------------------------------------------|---------------------|----------------------|----------------------|
| | Fire Districts | Housing Authority | D.W.I. Facilities |
| ASSETS | | | |
| Pooled cash and investments | \$ 1,951,520 | 178,327 | 974,752 |
| Pooled cash - restricted | - | 39,475 | - |
| Receivables | | | |
| Taxes | - | - | - |
| Intergovernmental | - | - | 105,467 |
| Interest | - | - | - |
| Other | - | 54,420 | 35,673 |
| Prepaid expenditures | 33,188 | 157 | 65 |
| Inventory | - | - | - |
| | <hr/> | | |
| Total assets | \$ 1,984,708 | 272,379 | 1,115,957 |
| | <hr/> | | |
| LIABILITIES | | | |
| Accounts payable | \$ 42,890 | 315 | 16,777 |
| Accrued payroll | - | 8,032 | 106,398 |
| Due to other funds | - | - | - |
| Other current liabilities | - | - | - |
| Total liabilities | 42,890 | 8,347 | 123,175 |
| | <hr/> | | |
| DEFERRED INFLOWS | | | |
| Property taxes | - | - | - |
| Deferred revenue | - | - | 76,070 |
| Deferred revenue - HUD | - | 96,823 | - |
| Total deferred inflows | - | 96,823 | 76,070 |
| | <hr/> | | |
| FUND BALANCES | | | |
| Nonspendable | 33,188 | 157 | 65 |
| Restricted | 1,908,630 | 167,052 | 916,647 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Unassigned (deficit) | - | - | - |
| Total fund balances (deficit) | 1,941,818 | 167,209 | 916,712 |
| | <hr/> | | |
| Total liabilities, deferred inflows, and fund balances | \$ 1,984,708 | 272,379 | 1,115,957 |
| | <hr/> | | |

| Special Revenue | | Capital Projects | | | |
|-----------------|-------------------|------------------|---------------------|-----------------------------|-------------------|
| Gross Receipts | | CDBG Project | Capital Replacement | Capital Replacement Reserve | Road Construction |
| Tax Reserve | Juvenile Services | | | | |
| - | - | 30,785 | - | 2,803,991 | 1,015,354 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 77,024 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 38,125 | - | - | - |
| - | 6,475 | - | - | - | - |
| - | - | - | - | - | - |
| - | 83,499 | 68,910 | - | 2,803,991 | 1,015,354 |
| - | 24,521 | - | 63,223 | - | - |
| - | 112,195 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 136,716 | - | 63,223 | - | - |
| - | - | - | - | - | - |
| - | 4,584 | 38,125 | - | - | - |
| - | - | - | - | - | - |
| - | 4,584 | 38,125 | - | - | - |
| - | 6,475 | - | - | - | - |
| - | - | 30,785 | - | - | - |
| - | - | - | - | 37,356 | 1,015,354 |
| - | - | - | - | 2,766,635 | - |
| - | (64,276) | - | (63,223) | - | - |
| - | (57,801) | 30,785 | (63,223) | 2,803,991 | 1,015,354 |
| - | 83,499 | 68,910 | - | 2,803,991 | 1,015,354 |

NAPI AREA



photo by W. Dean Howard Photography

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2021

| | <u>Capital Projects</u> | <u>Debt Service</u> | |
|---------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | GRT Revenue | | Total |
| | Bond Series | Debt | Nonmajor |
| | 2015 | Service | Funds |
| ASSETS | | | |
| Pooled cash and investments | \$ 2,621,491 | 125,589 | 11,997,329 |
| Pooled cash - restricted | - | - | 39,475 |
| Receivables | | | |
| Taxes | - | - | 350,892 |
| Intergovernmental | - | - | 314,132 |
| Interest | - | - | - |
| Other | - | - | 147,961 |
| Prepaid expenditures | - | - | 44,462 |
| Inventory | - | - | 201,790 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total assets | \$ 2,621,491 | 125,589 | 13,096,041 |
| LIABILITIES | | | |
| Accounts payable | \$ 21,442 | - | 271,574 |
| Accrued payroll | - | - | 410,612 |
| Due to other funds | - | - | - |
| Other current liabilities | - | - | 22,242 |
| Total liabilities | <u>21,442</u> | <u>-</u> | <u>704,428</u> |
| DEFERRED INFLOWS | | | |
| Property taxes | - | - | - |
| Deferred revenue | - | - | 342,025 |
| Deferred revenue - HUD | - | - | 96,823 |
| Total deferred inflows | <u>-</u> | <u>-</u> | <u>438,848</u> |
| FUND BALANCES | | | |
| Nonspendable | - | - | 246,252 |
| Restricted | 2,600,049 | - | 8,048,303 |
| Committed | - | - | 1,052,710 |
| Assigned | - | 125,589 | 2,892,224 |
| Unassigned (deficit) | - | - | (286,724) |
| Total fund balances (deficit) | <u>2,600,049</u> | <u>125,589</u> | <u>11,952,765</u> |
| Total liabilities, deferred inflows, and fund balances | \$ 2,621,491 | 125,589 | 13,096,041 |

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2021

| | Special Revenue | | |
|--------------------------------------------------------------|--------------------|----------------------------------|----------------------|
| | Solid Waste | Emergency Medical Services | Farm and Range |
| Revenues | | | |
| Taxes | \$ - | - | - |
| Intergovernmental - Federal | - | - | - |
| Intergovernmental - State | - | 84,490 | 5,107 |
| Intergovernmental - Other | 240,371 | - | - |
| Investment income | 3,653 | - | 2,975 |
| Fees | 1,030,987 | - | - |
| Sale of assets | - | - | - |
| Miscellaneous | 31,369 | - | - |
| Total revenues | 1,306,380 | 84,490 | 8,082 |
| Expenditures | | | |
| Current | | | |
| General government | - | - | - |
| Public Safety | - | 60,772 | - |
| Public works | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental | 1,933,705 | - | 35,709 |
| Capital outlay | 153,495 | - | - |
| Debt Service-Principal | - | - | - |
| Debt Service-Interest Expense | - | - | - |
| Total expenditures | 2,087,200 | 60,772 | 35,709 |
| Excess (Deficiency) of revenues over (under) expenditures | (780,820) | 23,718 | (27,627) |
| Other Financing Sources (Uses) | | | |
| Transfers, in | 647,878 | - | - |
| Transfers, out | - | - | - |
| Total other financing sources (uses) | 647,878 | - | - |
| Net changes in fund balances | (132,942) | 23,718 | (27,627) |
| Fund balances, beginning of year | 51,914 | 24,905 | 198,900 |
| Fund balances (deficit), end of year | \$ (81,028) | 48,623 | 171,273 |

Special Revenue

| Law Enforcement Protection | Criminal Justice Training Authority | Riverview Golf Course Fund | Senior Citizens Fund | Fire Excise Tax | County Clerks Recording Fees |
|----------------------------------|----------------------------------------------|----------------------------------|-------------------------|--------------------|---------------------------------------|
| - | - | - | - | 1,957,580 | - |
| - | - | - | - | - | - |
| 87,600 | - | - | - | - | - |
| - | 154,000 | - | 118,701 | 673,277 | - |
| - | - | - | - | 10,700 | 7,484 |
| - | 126,093 | 773,096 | - | 301,477 | 105,735 |
| - | - | - | - | 29,392 | - |
| - | 2,334 | 138,075 | 14,520 | 19,609 | - |
| 87,600 | 282,427 | 911,171 | 133,221 | 2,992,035 | 113,219 |
| - | - | - | - | - | 44,152 |
| 87,734 | 223,841 | - | - | 2,967,382 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 1,107,889 | 209,051 | - | - |
| - | - | - | - | - | - |
| - | 1,572 | - | - | 373,268 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 87,734 | 225,413 | 1,107,889 | 209,051 | 3,340,650 | 44,152 |
| (134) | 57,014 | (196,718) | (75,830) | (348,615) | 69,067 |
| - | - | 166,805 | 70,107 | 1,279,038 | - |
| - | - | - | - | (799,046) | - |
| - | - | 166,805 | 70,107 | 479,992 | - |
| (134) | 57,014 | (29,913) | (5,723) | 131,377 | 69,067 |
| 1,001 | 192,908 | 32,281 | - | 1,425,459 | 460,077 |
| 867 | 249,922 | 2,368 | (5,723) | 1,556,836 | 529,144 |

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, 2021

| | Special Revenue | | |
|--------------------------------------------------------------|---------------------|----------------------|----------------------|
| | Fire Districts | Housing Authority | D.W.I. Facilities |
| Revenues | | | |
| Taxes | \$ - | - | - |
| Intergovernmental - Federal | - | 1,412,524 | - |
| Intergovernmental - State | 2,066,917 | - | 2,205,737 |
| Intergovernmental - Other | 378,595 | - | 440,000 |
| Investment income | - | - | - |
| Fees | - | - | 220,427 |
| Sale of assets | - | - | - |
| Miscellaneous | 9,807 | 9,769 | - |
| Total revenues | 2,455,319 | 1,422,293 | 2,866,164 |
| Expenditures | | | |
| Current | | | |
| General government | - | - | - |
| Public Safety | 1,269,087 | - | 2,833,213 |
| Public works | - | - | - |
| Health and welfare | - | 1,380,891 | - |
| Culture and recreation | - | - | - |
| Environmental | - | - | - |
| Capital outlay | 737,617 | - | - |
| Debt Service-Principal | - | - | - |
| Debt Service-Interest Expense | - | - | - |
| Total expenditures | 2,006,704 | 1,380,891 | 2,833,213 |
| Excess (Deficiency) of revenues over (under) expenditures | 448,615 | 41,402 | 32,951 |
| Other Financing Sources (Uses) | | | |
| Transfers, in | - | - | 26,390 |
| Transfers, out | (68,980) | - | - |
| Total other financing sources (uses) | (68,980) | - | 26,390 |
| Net changes in fund balances | 379,635 | 41,402 | 59,341 |
| Fund balances, beginning of year | 1,562,183 | 125,807 | 857,371 |
| Fund balances (deficit), end of year | \$ 1,941,818 | 167,209 | 916,712 |

| Special Revenue | | Capital Projects | | | |
|----------------------------|-------------------|------------------|---------------------|-----------------------------|-------------------|
| Gross Receipts Tax Reserve | Juvenile Services | CDBG Project | Capital Replacement | Capital Replacement Reserve | Road Construction |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 73,026 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 33,202 | - |
| - | 823,004 | - | - | - | - |
| - | - | - | - | - | - |
| - | 3,230 | - | - | - | - |
| - | 899,260 | - | - | 33,202 | - |
| - | - | - | - | - | - |
| - | 3,044,814 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 109,610 | 44,215 | 2,181,452 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 3,154,424 | 44,215 | 2,181,452 | - | - |
| - | (2,255,164) | (44,215) | (2,181,452) | 33,202 | - |
| - | 4,099,498 | 75,000 | 2,212,503 | 3,550,236 | 1,015,354 |
| (937,003) | (1,888,542) | - | (51,920) | (2,032,411) | - |
| (937,003) | 2,210,956 | 75,000 | 2,160,583 | 1,517,825 | 1,015,354 |
| (937,003) | (44,208) | 30,785 | (20,869) | 1,551,027 | 1,015,354 |
| 937,003 | (13,593) | - | (42,354) | 1,252,964 | - |
| - | (57,801) | 30,785 | (63,223) | 2,803,991 | 1,015,354 |

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, 2021

| | <u>Capital Projects</u> | <u>Debt Service</u> | |
|--------------------------------------------------------------|-------------------------|---------------------|---------------------|
| | GRT Revenue | | Total |
| | Bond Series | Debt | Nonmajor |
| | 2015 | Service | Funds |
| Revenues | | | |
| Taxes | \$ - | - | 1,957,580 |
| Intergovernmental - Federal | - | - | 1,412,524 |
| Intergovernmental - State | - | - | 4,522,877 |
| Intergovernmental - Other | - | - | 2,004,944 |
| Investment income | 26,890 | 42,834 | 127,738 |
| Fees | - | - | 3,380,819 |
| Sale of assets | - | - | 29,392 |
| Miscellaneous | - | - | 228,713 |
| Total revenues | <u>26,890</u> | <u>42,834</u> | <u>13,664,587</u> |
| Expenditures | | | |
| Current | | | |
| General government | - | - | 44,152 |
| Public Safety | - | - | 10,486,843 |
| Public works | - | - | - |
| Health and welfare | - | - | 1,380,891 |
| Culture and recreation | - | - | 1,316,940 |
| Environmental | - | - | 1,969,414 |
| Capital outlay | 484,704 | - | 4,085,933 |
| Debt Service-principal | - | 3,545,000 | 3,545,000 |
| Debt Service-interest expense | - | 1,703,260 | 1,703,260 |
| Total expenditures | <u>484,704</u> | <u>5,248,260</u> | <u>24,532,433</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(457,814)</u> | <u>(5,205,426)</u> | <u>(10,867,846)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers, in | - | 5,120,701 | 18,263,510 |
| Transfers, out | (908,561) | - | (6,686,463) |
| Total other financing sources (uses) | <u>(908,561)</u> | <u>5,120,701</u> | <u>11,577,047</u> |
| Net changes in fund balances | (1,366,375) | (84,725) | 709,201 |
| Fund balances, beginning of year | <u>3,966,424</u> | <u>210,314</u> | <u>11,243,564</u> |
| Fund balances (deficit), end of year | <u>\$ 2,600,049</u> | <u>125,589</u> | <u>11,952,765</u> |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|--------------------|--------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ - | - | - | - |
| Intergovernmental - other | 300,000 | 300,000 | 393,383 | 93,383 |
| Investment income | - | - | 3,653 | 3,653 |
| Charges for service | 591,860 | 591,860 | 1,206,232 | 614,372 |
| Miscellaneous | - | - | 31,009 | 31,009 |
| Total revenues | 891,860 | 891,860 | 1,634,277 | 742,417 |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | 891,860 | 891,860 | | |
| Expenditures | | | | |
| Environmental | | | | |
| Salaries and benefits | 1,285,680 | 1,285,680 | 1,221,628 | 64,052 |
| Operating expenses | 730,720 | 730,955 | 723,567 | 7,388 |
| Capital outlay | 157,000 | 157,000 | 153,495 | 3,505 |
| Total expenditures | 2,173,400 | 2,173,635 | 2,098,690 | 74,945 |
| Excess (deficiency) of revenues over (under) expenditures | (1,281,540) | (1,281,775) | (464,413) | 817,362 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 1,281,540 | 1,281,775 | 647,878 | (633,897) |
| Net change in fund balance | \$ - | - | 183,465 | 183,465 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|--------------------------------------------|--------------------|
| Change in fund balance (budgetary basis) | \$ 183,465 |
| Change in accounts receivable | (144,894) |
| Change in prepaid expenses | (2,253) |
| Change in accounts payable | 9,102 |
| Change in deferred balances | (183,004) |
| Change in accrued liabilities | 4,642 |
| Change in fund balance (GAAP basis) | (132,942) |
| GAAP Fund balance, beginning | 51,914 |
| GAAP Fund balance (deficit), ending | \$ (81,028) |

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, 2021

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - State | \$ 74,180 | 74,180 | 84,490 | 10,310.00 |
| Total revenues | <u>74,180</u> | <u>74,180</u> | <u>84,490</u> | <u>10,310.00</u> |
| Prior year cash balance budget | 26,509 | 26,509 | | |
| Total budgeted revenues | <u>100,689</u> | <u>100,689</u> | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Operating expenses | 54,180 | 60,506 | 62,376 | (1,870) |
| Capital outlay | 20,000 | 40,183 | - | 40,183 |
| Total expenditures | <u>74,180</u> | <u>100,689</u> | <u>62,376</u> | <u>38,313</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 26,509</u> | <u>-</u> | <u>22,114</u> | <u>48,623</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------------|
| Change in fund balance (budgetary basis) | \$ 22,114 |
| Change in accounts payable | <u>1,604</u> |
| Change in fund balance (GAAP basis) | <u>23,718</u> |
| GAAP Fund balance, beginning | <u>24,905</u> |
| GAAP Fund balance, ending | <u><u>\$ 48,623</u></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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - State | \$ 15,000 | 15,000 | 5,107 | (9,893) |
| Investment income | - | - | 2,975 | 2,975 |
| Total revenues | <u>15,000</u> | <u>15,000</u> | <u>8,082</u> | <u>(6,918)</u> |
| Prior year cash balance budget | 198,900 | 198,900 | | |
| Total budgeted revenues | <u>213,900</u> | <u>213,900</u> | | |
| Expenditures | | | | |
| Environmental | | | | |
| Operating expenses | 15,000 | 213,900 | 35,209 | 178,691 |
| Total expenditures | <u>15,000</u> | <u>213,900</u> | <u>35,209</u> | <u>178,691</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 198,900</u> | <u>-</u> | <u>(27,127)</u> | <u>171,773</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (27,127) |
| Change in accounts receivable | - |
| Change in accounts payable | (500) |
| Change in fund balance (GAAP basis) | <u>(27,627)</u> |
| GAAP Fund balance, beginning | <u>198,900</u> |
| GAAP Fund balance, ending | <u>\$ 171,273</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|---------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - State | \$ 87,600 | 87,600 | 87,600 | - |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>87,600</u> | <u>87,600</u> | <u>87,600</u> | - |
| Prior year cash balance budget | 1,001 | 1,001 | | |
| Total budgeted revenues | <u>88,601</u> | <u>88,601</u> | | |
| Expenditures | | | | |
| Public safety | | | | |
| Operating expenses | 88,601 | 88,601 | 87,734 | 867 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>88,601</u> | <u>88,601</u> | <u>87,734</u> | <u>867</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>-</u> | <u>(134)</u> | <u>867</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------|
| Change in fund balance (budgetary basis) | \$ (134) |
| Change in fund balance (GAAP basis) | <u>(134)</u> |
| GAAP Fund balance, beginning | <u>1,001</u> |
| GAAP Fund balance, ending | <u>\$ 867</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - Other | \$ 154,000 | 154,000 | 88,000 | (66,000) |
| Investment income | - | - | - | - |
| Charges for service | 106,430 | 106,430 | 126,093 | 19,663 |
| Miscellaneous | - | - | 2,334 | 2,334 |
| Total revenues | 260,430 | 260,430 | 216,427 | (44,003) |
| Prior year cash balance budget | 194,939 | 194,939 | | |
| Total budgeted revenues | 455,369 | 455,369 | | |
| Expenditures | | | | |
| Public safety | | | | |
| Salaries and benefits | 128,146 | 128,146 | 126,640 | 1,506 |
| Operating expenses | 128,682 | 128,682 | 96,861 | 31,821 |
| Capital outlay | 4,067 | 4,067 | 1,572 | 2,495 |
| Total expenditures | 260,895 | 260,895 | 225,073 | 35,822 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 194,474 | 194,474 | (8,646) | (8,181) |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (8,646) |
| Change in accounts receivable | 81,810 |
| Change in prepaid expenses | (125) |
| Change in accounts payable | (47) |
| Change in deferred balances | (15,810) |
| Change in accrued liabilities | (168) |
| Change in fund balance (GAAP basis) | 57,014 |
| GAAP Fund balance, beginning | 192,908 |
| GAAP Fund balance, ending | \$ 249,922 |

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, 2021

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance with Final Budget |
|----------------------------------------------------------------------|-------------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Charges for service | \$ 521,000 | 583,944 | 771,077 | 187,133 |
| Investment income | - | - | - | - |
| Miscellaneous | 139,763 | 139,763 | 140,858 | 1,095 |
| Total revenues | <u>660,763</u> | <u>723,707</u> | <u>911,935</u> | <u>188,228</u> |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | <u>660,763</u> | <u>723,707</u> | | |
| Expenditures | | | | |
| Cultural and Recreation | | | | |
| Salaries and benefits | 713,610 | 731,736 | 727,796 | 3,940 |
| Operating expenses | 353,198 | 398,198 | 377,844 | 20,354 |
| Capital outlay | 37,000 | 37,000 | - | 37,000 |
| Total expenditures | <u>1,103,808</u> | <u>1,166,934</u> | <u>1,105,640</u> | <u>61,294</u> |
| Excess (deficiency) of revenues over (under) expenditures | (443,045) | (443,227) | (193,705) | 249,522 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 443,045 | 443,227 | 166,805 | (276,422) |
| Net change in fund balance | \$ <u>-</u> | <u>-</u> | (26,900) | <u>(26,900)</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-----------------|
| Change in fund balance (budgetary basis) | \$ (26,900) |
| Change in accounts receivable | 4,149 |
| Change in accounts payable | 2,427 |
| Change in accrued liabilities | (1,706) |
| Change in deferred balances | (6,917) |
| Change in other liabilities | (966) |
| Change in fund balance (GAAP basis) | <u>(29,913)</u> |
| GAAP Fund balance, beginning | <u>32,281</u> |
| GAAP Fund balance, ending | <u>\$ 2,368</u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SENIOR CITIZENS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - Other | \$ 196,733 | 118,708 | 117,044 | (1,664.00) |
| Miscellaneous | 17,000 | 17,000 | 14,520 | (2,480) |
| Total revenues | 213,733 | 135,708 | 131,564 | (4,144) |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | 213,733 | 135,708 | | |
| Expenditures | | | | |
| Cultural and Recreation | | | | |
| Salaries and benefits | 120,339 | 120,339 | 118,477 | 1,862 |
| Operating expenses | 119,409 | 130,436 | 83,194 | 47,242 |
| Capital outlay | - | - | - | - |
| Total expenditures | 239,748 | 250,775 | 201,671 | 49,104 |
| Excess (deficiency) of revenues over (under) expenditures | (26,015) | (115,067) | (70,107) | 44,960 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 26,015 | 115,067 | 70,107 | (44,960) |
| Net change in fund balance | \$ - | - | - | - |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|--------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ - |
| Change in accounts receivable | 1,657 |
| Change in prepaid expenses | - |
| Change in accounts payable | (1,691) |
| Change in accrued liabilities | (5,689) |
| Change in deferred balances | - |
| Change in other liabilities | - |
| Change in fund balance (GAAP basis) | (5,723) |
| GAAP Fund balance, beginning | - |
| GAAP Fund balance (deficit), ending | \$ (5,723) |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ 1,805,006 | 1,805,006 | 1,923,540 | 118,534 |
| Investment income | 10,000 | 10,000 | 12,200 | 2,200 |
| Charges for service | 77,750 | 117,750 | 291,995 | 174,245 |
| Sale of assets | 10,000 | 10,000 | 33,945 | 23,945 |
| Miscellaneous | 480,564 | 661,564 | 692,886 | 31,322 |
| Total revenues | 2,383,320 | 2,604,320 | 2,954,566 | 350,246 |
| Prior year cash balance budget | 1,074,571 | 1,074,571 | | |
| Total budgeted revenues | 3,457,891 | 3,678,891 | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Operating expenses | 3,123,531 | 3,349,626 | 2,977,045 | 372,581 |
| Capital outlay | 461,996 | 461,996 | 373,427 | 88,569 |
| Total expenditures | 3,585,527 | 3,811,622 | 3,350,472 | 461,150 |
| Excess (deficiency) of revenues over (under) expenditures | (127,636) | (132,731) | (395,906) | 811,396 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 1,270,300 | 1,279,038 | 1,279,038 | - |
| Transfers out | (788,626) | (799,046) | (799,046) | - |
| Total other financing sources (uses) | 481,674 | 479,992 | 479,992 | - |
| Net change in fund balances | \$ <u>354,038</u> | <u>347,261</u> | 84,086 | <u>811,396</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------------|
| Change in fund balance (budgetary basis) | \$ 84,086 |
| Change in accounts receivable | 39,995 |
| Change in prepaid expenses | (140) |
| Change in accounts payable | 45,713 |
| Change in accrued liabilities | (37,252) |
| Change in deferred balances | (1,025) |
| Change in fund balance (GAAP basis) | <u>131,377</u> |
| GAAP Fund balance, beginning | <u>1,425,459</u> |
| GAAP Fund balance, ending | <u>\$ 1,556,836</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Recording fees | \$ 90,000 | 90,000 | 105,735 | 15,735 |
| Investment income | 4,500 | 4,500 | 7,484 | 2,984 |
| Total revenues | <u>94,500</u> | <u>94,500</u> | <u>113,219</u> | <u>18,719</u> |
| Prior year cash balance budget | 460,076 | 460,076 | | |
| Total budgeted revenues | <u>554,576</u> | <u>554,576</u> | | |
| Expenditures | | | | |
| General Government | | | | |
| Operating expenses | 117,053 | 117,053 | 44,152 | 72,901 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>117,053</u> | <u>117,053</u> | <u>44,152</u> | <u>72,901</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 437,523</u> | <u>437,523</u> | <u>69,067</u> | <u>91,620</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ 69,067 |
| Change in fund balance (GAAP basis) | <u>69,067</u> |
| GAAP Fund balance, beginning | <u>460,077</u> |
| GAAP Fund balance, ending | <u>\$ 529,144</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|---------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - State | \$ 2,065,967 | 2,065,967 | 2,066,917 | 950.00 |
| Intergovernmental - Other | 304,436 | 304,436 | 378,595 | 74,159.00 |
| Miscellaneous | - | - | 9,981 | 9,981 |
| Total revenues | <u>2,370,403</u> | <u>2,370,403</u> | <u>2,455,493</u> | <u>85,090</u> |
| Prior year cash balance budget | <u>1,576,603</u> | <u>1,576,603</u> | | |
| Total budgeted revenues | <u>3,947,006</u> | <u>3,947,006</u> | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Operating expenses | 1,802,364 | 1,974,844 | 1,263,514 | 711,330 |
| Capital outlay | 1,119,101 | 1,903,182 | 748,082 | 1,155,100 |
| Total expenditures | <u>2,921,465</u> | <u>3,878,026</u> | <u>2,011,596</u> | <u>1,866,430</u> |
| Excess (deficiency) of revenues over (under) expenditures | 1,025,541 | 68,980 | 443,897 | 1,951,520 |
| Other Financing Sources (Uses) | | | | |
| Transfers out | - | (68,980) | (68,980) | - |
| Net change in fund balance | <u>\$ 1,025,541</u> | <u>-</u> | <u>374,917</u> | <u>1,951,520</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$ 374,917 |
| Change in accounts receivable | (3,231) |
| Change in prepaid expenses | 4,336 |
| Change in accounts payable | 557 |
| Change in deferred balances | 3,056 |
| Change in fund balance (GAAP basis) | <u>379,635</u> |
| GAAP Fund balance, beginning | <u>1,562,183</u> |
| GAAP Fund balance, ending | <u>\$ 1,941,818</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - Federal | \$ 1,319,412 | 1,365,858 | 1,415,316 | 49,458 |
| Investment Income | - | - | 40 | 40 |
| Miscellaneous | 3,500 | 3,500 | 9,771 | 6,271 |
| Total revenues | <u>1,322,912</u> | <u>1,369,358</u> | <u>1,425,127</u> | <u>55,769</u> |
| Prior year cash balance budget | 173,854 | 173,854 | | |
| Total budgeted revenues | <u>1,496,766</u> | <u>1,543,212</u> | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Salaries and benefits | 171,722 | 171,772 | 171,767 | 5 |
| Operating expenses | 1,152,605 | 1,214,051 | 1,209,412 | 4,639 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>1,324,327</u> | <u>1,385,823</u> | <u>1,381,179</u> | <u>4,644</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 172,439</u> | <u>157,389</u> | <u>43,948</u> | <u>60,413</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ 43,948 |
| Change in accounts receivable | 14,910 |
| Change in prepaid expenses | 106 |
| Change in accounts payable | 3,554 |
| Change in accrued liabilities | (486) |
| Change in deferred balances | (20,630) |
| Change in fund balance (GAAP basis) | <u>41,402</u> |
| GAAP Fund balance, beginning | <u>125,807</u> |
| GAAP Fund balance, ending | <u>\$ 167,209</u> |

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
D.W.I. FACILITIES- SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Intergovernmental - State | \$ 2,167,290 | 2,194,525 | 2,324,004 | 129,479 |
| Charges for service | 242,770 | 242,770 | 214,188 | (28,582) |
| Miscellaneous | 440,000 | 440,000 | 440,000 | - |
| Total revenues | 2,850,060 | 2,877,295 | 2,978,192 | 100,897 |
| Prior year cash balance budget | 805,654 | 805,654 | | |
| Total budgeted revenues | 3,655,714 | 3,682,949 | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Salaries and benefits | 2,356,462 | 2,357,927 | 2,182,315 | 175,612 |
| Operating expenses | 728,336 | 781,962 | 653,169 | 128,793 |
| Capital outlay | - | - | - | - |
| Total expenditures | 3,084,798 | 3,139,889 | 2,835,484 | 304,405 |
| Excess (deficiency) of revenues over (under) expenditures | 570,916 | 543,060 | 142,708 | 405,302 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 26,390 | 26,390 | - |
| Net change in fund balances | \$ 570,916 | 569,450 | 169,098 | 405,302 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------------------|
| Change in fund balance (budgetary basis) | \$ 169,098 |
| Change in accounts receivable | (36,557) |
| Change in prepaid expenditures | 14 |
| Change in accounts payable | 7,627 |
| Change in deferred revenue | (76,070) |
| Change in accrued liabilities | (4,771) |
| Change in fund balance (GAAP basis) | <u>59,341</u> |
| GAAP Fund balance, beginning | <u>857,371</u> |
| GAAP Fund balance, ending | <u><u>\$ 916,712</u></u> |

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GROSS RECEIPTS TAX RESERVE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ - | - | - | - |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Prior year cash balance budget | 937,003 | 937,003 | | |
| Total budgeted revenues | <u>937,003</u> | <u>937,003</u> | | |
| Expenditures - operating | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 937,003 | 937,003 | - | - |
| Other Financing Sources (Uses) | | | | |
| Transfers out | (937,003) | (937,003) | (937,003) | - |
| Net change in fund balance | \$ <u>-</u> | <u>-</u> | <u>(937,003)</u> | <u>-</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|--------------------|
| Change in fund balance (budgetary basis) | \$ (937,003) |
| Change in accounts receivable | <u>-</u> |
| Change in fund balance (GAAP basis) | <u>(937,003)</u> |
| GAAP Fund balance, beginning | <u>937,003</u> |
| GAAP Fund balance, ending | <u><u>\$ -</u></u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ - | - | - | - |
| Intergovernmental - State | 85,000 | 85,000 | 153,926 | 68,926 |
| Investment income | - | - | - | - |
| Charges for service | 390,000 | 390,000 | 786,592 | 396,592 |
| Miscellaneous | 6,500 | 6,500 | 3,086 | (3,414) |
| Total revenues | <u>481,500</u> | <u>481,500</u> | <u>943,604</u> | <u>462,104</u> |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | <u>481,500</u> | <u>481,500</u> | | |
| Expenditures | | | | |
| Public safety | | | | |
| Salaries and benefits | 2,618,279 | 2,618,279 | 2,360,312 | 257,967 |
| Operating expenses | 816,916 | 797,594 | 684,124 | 113,470 |
| Capital outlay | 12,688 | 51,386 | 110,124 | (58,738) |
| Total expenditures | <u>3,447,883</u> | <u>3,467,259</u> | <u>3,154,560</u> | <u>312,699</u> |
| Excess (deficiency) of revenues over (under) expenditures | (2,966,383) | (2,985,759) | (2,210,956) | 774,803 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 4,854,925 | 4,874,301 | 4,099,498 | (774,803) |
| Transfers out | (1,888,542) | (1,888,542) | (1,888,542) | - |
| Total other financing sources (uses) | <u>2,966,383</u> | <u>2,985,759</u> | <u>2,210,956</u> | <u>(774,803)</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) | \$ - |
| Change in accounts receivable | (39,761) |
| Change in prepaid expenses | 210 |
| Change in accounts payable | 5,508 |
| Change in accrued liabilities | (5,581) |
| Change in deferred balances | (4,584) |
| Change in fund balance (GAAP basis) | <u>(44,208)</u> |
| GAAP Fund balance (deficit), beginning | <u>(13,593)</u> |
| GAAP Fund balance (deficit), ending | <u>\$ (57,801)</u> |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|----------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenue | | | | |
| Intergovernmental - State | \$ - | 750,000 | - | (750,000) |
| Total revenues | - | 750,000 | - | (750,000) |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | - | 750,000 | | |
| Expenditures | | | | |
| Capital outlay | - | 825,000 | 44,215 | 780,785 |
| Total expenditures | - | 825,000 | 44,215 | 780,785 |
| Excess (deficiency) of revenues over (under) expenditures | - | (75,000) | (44,215) | 30,785 |
| Other Financing Sources (Uses) | | | | |
| Transfers, in | - | 75,000 | 75,000 | - |
| Net change in fund balance | \$ - | - | 30,785 | 30,785 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|------------------|
| Change in fund balance (budgetary basis) | \$ 30,785 |
| Change in accounts receivable | (38,125) |
| Change in deferred balances | 38,125 |
| Change in fund balance (GAAP basis) | 30,785 |
| GAAP Fund balance, beginning | - |
| GAAP Fund balance, ending | \$ 30,785 |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|-------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Miscellaneous | \$ - | - | - | - |
| Total revenues | - | - | - | - |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | - | - | | |
| Expenditures | | | | |
| Capital outlay | 3,550,024 | 3,566,172 | 2,160,583 | 1,405,589 |
| Total expenditures | 3,550,024 | 3,566,172 | 2,160,583 | 1,405,589 |
| Excess (deficiency) of revenues over (under) expenditures | (3,550,024) | (3,566,172) | (2,160,583) | 1,405,589 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 3,550,024 | 3,618,092 | 2,212,503 | (1,405,589) |
| Transfers out | - | (51,920) | (51,920) | - |
| Total other financing sources (uses) | 3,550,024 | 3,566,172 | 2,160,583 | (1,405,589) |
| Net change in fund balance | \$ - | - | - | - |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|--------------------------------------------|--------------------|
| Change in fund balance (budgetary basis) | \$ - |
| Change in accounts payable | (20,869) |
| Change in fund balance (GAAP basis) | (20,869) |
| GAAP Fund balance (deficit), beginning | (42,354) |
| GAAP Fund balance (deficit), ending | \$ (63,223) |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Investment income | \$ 10,000 | 10,000 | 33,202 | 23,202 |
| Total revenues | <u>10,000</u> | <u>10,000</u> | <u>33,202</u> | <u>23,202</u> |
| Prior year cash balance budget | 1,252,964 | 1,252,964 | | |
| Total budgeted revenues | <u>1,262,964</u> | <u>1,262,964</u> | | |
| Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,262,964</u> | <u>1,262,964</u> | <u>33,202</u> | <u>23,202</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 350,000 | 3,550,236 | 3,550,236 | - |
| Transfers out | (852,901) | (2,032,411) | (2,032,411) | - |
| Total other financing sources (uses) | <u>(502,901)</u> | <u>1,517,825</u> | <u>1,517,825</u> | <u>-</u> |
| Net change in fund balance | \$ <u>760,063</u> | <u>2,780,789</u> | <u>1,551,027</u> | <u>23,202</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|----------------------------|
| Change in fund balance (budgetary basis) | \$ 1,551,027 |
| Change in fund balance (GAAP basis) | <u>1,551,027</u> |
| GAAP Fund balance, beginning | <u>1,252,964</u> |
| GAAP Fund balance, ending | <u><u>\$ 2,803,991</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|-------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - Federal | \$ - | - | - | - |
| Intergovernmental - State | - | - | - | - |
| Investment income | - | - | - | - |
| Total revenues | - | - | - | - |
| Prior year cash balance budget | - | - | | |
| Total budgeted revenues | - | - | | |
| Expenditures | | | | |
| Road construction | - | 1,015,354 | - | 1,015,354 |
| Total expenditures | - | 1,015,354 | - | 1,015,354 |
| Excess (deficiency) of revenues over (under) expenditures | - | (1,015,354) | - | 1,015,354 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 1,015,354 | 1,015,354 | - |
| Total other financing sources (uses) | - | 1,015,354 | 1,015,354 | - |
| Net change in fund balance | \$ - | - | 1,015,354 | 1,015,354 |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|--------------------|
| Change in fund balance (budgetary basis) | \$1,015,354 |
| Change in fund balance (GAAP basis) | 1,015,354 |
| GAAP Fund balance (deficit), beginning | - |
| GAAP Fund balance, ending | \$1,015,354 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|------------------|------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Investment income | \$ 50,000 | 50,000 | 26,890 | (23,110) |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>26,890</u> | <u>(23,110)</u> |
| Prior year cash balance budget | 4,331,279 | 4,331,279 | | |
| Total budgeted revenues | <u>4,381,279</u> | <u>4,381,279</u> | | |
| Expenditures | | | | |
| Capital outlay | 3,385,089 | 3,385,089 | 828,118 | 2,556,971 |
| Total expenditures | <u>3,385,089</u> | <u>3,385,089</u> | <u>828,118</u> | <u>2,556,971</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>996,190</u> | <u>996,190</u> | <u>(801,228)</u> | <u>2,533,861</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (908,562) | (908,562) | (908,562) | - |
| Total other financing sources (uses) | <u>(908,562)</u> | <u>(908,562)</u> | <u>(908,562)</u> | <u>-</u> |
| Net change in fund balance | \$ <u>87,628</u> | <u>87,628</u> | <u>(1,709,790)</u> | <u>2,533,861</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|---------------------|
| Change in fund balance (budgetary basis) | \$ (1,709,790) |
| Change in accounts payable | <u>343,415</u> |
| Change in fund balance (GAAP basis) | <u>(1,366,375)</u> |
| GAAP Fund balance, beginning | <u>3,966,424</u> |
| GAAP Fund balance, ending | <u>\$ 2,600,049</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Gross receipts taxes | \$ - | - | - | - |
| Investment income | - | - | 42,834 | 42,834 |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>-</u> | <u>-</u> | <u>42,834</u> | <u>42,834</u> |
| Prior year cash balance budget | 210,314 | 210,314 | | |
| Total Budgeted revenues | <u>210,314</u> | <u>210,314</u> | | |
| Expenditures | | | | |
| Debt Service | | | | |
| Principal | 3,545,000 | 3,545,000 | 3,545,000 | - |
| Interest | 1,703,260 | 1,703,260 | 1,703,260 | - |
| Refunding bond issuance costs | - | - | - | - |
| Total expenditures | <u>5,248,260</u> | <u>5,248,260</u> | <u>5,248,260</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(5,037,946)</u> | <u>(5,037,946)</u> | <u>(5,205,426)</u> | <u>42,834</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 5,120,701 | 5,120,701 | 5,120,701 | - |
| Total other financing sources (uses) | <u>5,120,701</u> | <u>5,120,701</u> | <u>5,120,701</u> | <u>-</u> |
| Net change in fund balances | \$ <u>82,755</u> | <u>82,755</u> | (84,725) | <u>42,834</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (84,725) |
| Change in fund balance (GAAP basis) | (84,725) |
| GAAP Fund balance, beginning | <u>210,314</u> |
| GAAP Fund balance, ending | <u>\$ 125,589</u> |

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

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, 2021**

| | Communications Authority Operating | Communications Authority Capital | Total Communications Authority |
|-------------------------------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------|
| ASSETS | | | |
| Pooled cash and investments | \$ 493,617 | 318,328 | 811,945 |
| Receivables | | | |
| Intergovernmental | 1,267 | - | 1,267 |
| Other | - | - | - |
| Prepaid expenditures | 95,458 | - | 95,458 |
| Total assets | \$ 590,342 | 318,328 | 908,670 |
| LIABILITIES | | | |
| Accounts payable | \$ 31,525 | - | 31,525 |
| Accrued payroll | 122,065 | - | 122,065 |
| Total liabilities | 153,590 | - | 153,590 |
| FUND BALANCES | | | |
| Nonspendable | 95,458 | - | 95,458 |
| Restricted | - | - | - |
| Committed | 341,294 | 318,328 | 659,622 |
| Assigned | - | - | - |
| Unassigned | - | - | - |
| Total fund balances | 436,752 | 318,328 | 755,080 |
| Total liabilities, deferred inflows, and fund balances | \$ 590,342 | 318,328 | 908,670 |

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET POSITION
June 30, 2021

| | <u>Component Unit</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| | Total |
| | <u>Communications</u> |
| | <u>Authority</u> |
| Amounts reported for Communications Authority in the statement of net position are different because: | |
| Total Fund Balance Communications Authority | \$ 755,080 |
| Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds. | 1,465,616 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 2,132,389 |
| 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 | (3,840,094) |
| Net other post employment benefit liability | (1,424,689) |
| Net affect of compensated absences | <u>(164,651)</u> |
| | <u>(5,429,434)</u> |
| Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds. | <u>(1,271,283)</u> |
| Net position (deficit) Communications Authority | \$ <u><u>(2,347,632)</u></u> |

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
COMMUNICATIONS AUTHORITY
Fiscal Year Ended June 30, 2021

| | Communications Authority Operating | Communications Authority Capital | Total Communications Authority |
|-------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------|
| Revenues | | | |
| Intergovernmental - State | \$ 3,113 | - | 3,113 |
| Intergovernmental - Other | 3,464,065 | - | 3,464,065 |
| Investment income | 289 | 4,381 | 4,670 |
| Miscellaneous | 20,081 | - | 20,081 |
| Total revenues | 3,487,548 | 4,381 | 3,491,929 |
| Expenditures | | | |
| Current | | | |
| Public Safety | 3,552,897 | - | 3,552,897 |
| Capital outlay | - | - | - |
| Total expenditures | 3,552,897 | - | 3,552,897 |
| Net changes in fund balances | (65,349) | 4,381 | (60,968) |
| Fund balances, beginning of year | 502,101 | 313,947 | 816,048 |
| Fund balances, end of year | \$ 436,752 | 318,328 | 755,080 |

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, 2021

| | <u>Component Unit</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| | Total |
| | <u>Communications</u> |
| | <u>Authority</u> |
| Amounts reported for Communications Authority in the statement of activities are different because: | |
| Net changes in fund balances total governmental fund | \$ (60,968) |
| 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. | (192,991) |
| 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 | 12,357 |
| Net pension activity | 130,448 |
| Net other post employment benefit activity | <u>200,533</u> |
| | 343,338 |
| | <u>343,338</u> |
| Change in net position Communications Authority | \$ <u><u>89,379</u></u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNICATIONS AUTHORITY OPERATING - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental - State | \$ 8,000 | 8,000 | 47,364 | 39,364 |
| Intergovernmental - Other | 4,472,564 | 4,472,564 | 3,464,065 | (1,008,499) |
| Investment income | 4,000 | 4,000 | 289 | (3,711) |
| Miscellaneous | 16,300 | 16,300 | 20,081 | 3,781 |
| Total revenues | 4,500,864 | 4,500,864 | 3,531,799 | (969,065) |
| Prior year cash balance budget | 500,949 | 500,949 | | |
| Total budgeted revenues | 5,001,813 | 5,001,813 | | |
| Expenditures | | | | |
| Public Safety | | | | |
| Salaries and benefits | 3,290,910 | 3,290,910 | 2,573,824 | 717,086 |
| Operating expenses | 1,210,903 | 1,210,903 | 965,307 | 245,596 |
| Capital outlay | - | - | - | - |
| Total expenditures | 4,501,813 | 4,501,813 | 3,539,131 | 962,682 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 500,000 | 500,000 | (7,332) | (6,383) |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ (7,332) |
| Change in accounts receivable | (44,249) |
| Change in prepaid expenses | (7,282) |
| Change in accounts payable | (7,029) |
| Change in accrued liabilities | 543 |
| Change in fund balance (GAAP basis) | (65,349) |
| GAAP Fund balance, beginning | 502,101 |
| GAAP Fund balance, ending | \$ 436,752 |

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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|----------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Investment income | \$ - | - | 4,381 | 4,381 |
| Total revenues | <u>-</u> | <u>-</u> | <u>4,381</u> | <u>4,381</u> |
| Prior year cash balance budget | <u>313,947</u> | <u>313,947</u> | | |
| Total budgeted revenues | <u>313,947</u> | <u>313,947</u> | | |
| Expenditures | | | | |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>313,947</u> | <u>313,947</u> | <u>4,381</u> | <u>4,381</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Net change in fund balance | \$ <u>313,947</u> | <u>313,947</u> | <u>4,381</u> | <u>4,381</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ 4,381 |
| Change in fund balance (GAAP basis) | <u>4,381</u> |
| GAAP Fund balance, beginning | <u>313,947</u> |
| GAAP Fund balance, ending | <u>\$ 318,328</u> |

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2021

| | <u>San Juan Water Commission</u> |
|--------------------------------------------|--------------------------------------|
| ASSETS | |
| Pooled cash and investments | \$ 613,793 |
| Receivables | |
| Other | 534 |
| Prepaid expenditures | <u>6,409</u> |
| Total assets | \$ <u>620,736</u> |
| LIABILITIES | |
| Accounts payable | \$ 1,740 |
| Accrued payroll | <u>23,671</u> |
| Total liabilities | <u>25,411</u> |
| FUND BALANCES | |
| Nonspendable | 6,409 |
| Restricted | 588,916 |
| Committed | - |
| Assigned | - |
| Unassigned | - |
| Total fund balance | <u>595,325</u> |
| Total liabilities and fund balances | \$ <u>620,736</u> |

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET POSITION
June 30, 2021

| | <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 | \$ 595,325 |
| Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources, and, therefore, are not reported in the funds. | 260,912 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 28,831 |
| 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 | (590,491) |
| Net other post employment benefit liability | (239,758) |
| Net affect of compensated absences | <u>(36,791)</u> |
| | (867,040) |
| Defined benefit pension plan and other post employment benefit deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds. | <u>(93,523)</u> |
| Net position (deficit) San Juan Water Commission | <u><u>\$ (75,495)</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, 2021**

| | <u>San Juan Water Commission</u> |
|--------------------------------------------------------------|--------------------------------------|
| Revenues | |
| Intergovernmental - Other | \$ 1,144,050 |
| Investment income | 80 |
| Sale of assets | 265 |
| Fees | 45,962 |
| Miscellaneous | - |
| | <hr/> |
| Total revenues | 1,190,357 |
| | <hr/> |
| Expenditures | |
| Current | |
| Environmental | 1,083,381 |
| Capital outlay | 1,032 |
| | <hr/> |
| Total expenditures | 1,084,413 |
| | <hr/> |
| Excess (Deficiency) of revenues over (under) expenditures | 105,944 |
| | <hr/> |
| Net changes in fund balances | 105,944 |
| Fund balance, beginning of year | 489,381 |
| | <hr/> |
| Fund balance, end of year | \$ 595,325 |
| | <hr/> <hr/> |

**SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2021**

| | <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 | \$ 105,944 |
| Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation and loss on disposal in the current period. | (11,706) |
| 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 | 5,835 |
| Net pension activity | (17,407) |
| Net other post employment benefit activity | <u>13,468</u> |
| | 1,896 |
| | <u>1,896</u> |
| Change in net position San Juan Water Commission | \$ <u>96,134</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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------------------|-------------------|------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental other | \$ 1,802,578 | 1,859,671 | 1,144,050 | (715,621) |
| Investment income | 3,000 | 3,000 | 80 | (2,920) |
| Fees | 45,984 | 45,984 | 45,962 | (22) |
| Miscellaneous | - | - | 265 | 265 |
| Total revenues | <u>1,851,562</u> | <u>1,908,655</u> | <u>1,190,357</u> | <u>(718,298)</u> |
| Prior year cash balance budget | 500,949 | 500,949 | | |
| Total budgeted revenues | <u>2,352,511</u> | <u>2,409,604</u> | | |
| Expenditures | | | | |
| Current | | | | |
| Environmental | | | | |
| Salaries and benefits | 560,465 | 617,558 | 616,899 | 659 |
| Operating expenses | 1,092,171 | 1,092,171 | 459,582 | 632,589 |
| Capital outlay | 114,000 | 114,000 | 1,032 | 112,968 |
| Total expenditures | <u>1,766,636</u> | <u>1,823,729</u> | <u>1,077,513</u> | <u>746,216</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 585,875</u> | <u>585,875</u> | <u>112,844</u> | <u>27,918</u> |

RECONCILIATION FROM BUDGETARY BASIS TO GAAP:

| | |
|------------------------------------------|-------------------|
| Change in fund balance (budgetary basis) | \$ 112,844 |
| Change in accounts receivable | 2 |
| Change in prepaid expenses | (4,111) |
| Change in accounts payable | (64) |
| Change in accrued liabilities | (2,727) |
| Change in fund balance (GAAP basis) | <u>105,944</u> |
| GAAP Fund balance, beginning | <u>489,381</u> |
| GAAP Fund balance, ending | <u>\$ 595,325</u> |

SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2021

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>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Primary Government Governmental Activities | | | | |
| Net investment in capital assets | 171,338,386 | 175,555,180 | 175,548,986 | 158,073,975 |
| Restricted | 43,784,988 | 39,698,702 | 46,060,723 | 57,555,249 |
| Unrestricted (deficit) | 28,938,256 | 24,615,489 | 24,500,265 | (10,969,996) |
| Total governmental activities net position | <u>244,061,630</u> | <u>239,869,371</u> | <u>246,109,974</u> | <u>204,659,228</u> |
| Discretely Presented Component Units | | | | |
| <u>Communications Authority</u> | | | | |
| Net investment in capital assets | 1,292,689 | 1,099,407 | 919,538 | 2,663,889 |
| Restricted | 7,038,159 | 2,794,999 | 536,561 | 1,025,147 |
| Unrestricted (deficit) | 62,534 | 78,146 | 79,981 | (2,182,996) |
| Total Communications Authority net position (deficit) | <u>8,393,382</u> | <u>3,972,552</u> | <u>1,536,080</u> | <u>1,506,040</u> |
| <u>San Juan Water Commission</u> | | | | |
| Net investment in capital assets | 20,665 | 40,644 | 32,000 | 33,350 |
| Restricted | 92,269 | 23,602 | - | - |
| Unrestricted (deficit) | 553 | 1,000 | 12,137 | (531,805) |
| Total San Juan Water Commission net position (deficit) | <u>113,487</u> | <u>65,246</u> | <u>44,137</u> | <u>(498,455)</u> |

SCHEDULE 1

| Fiscal Year | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 179,500,540 | 176,484,158 | 170,760,309 | 167,650,275 | 166,666,833 | 162,231,319 |
| 64,347,651 | 49,683,994 | 44,262,864 | 45,943,897 | 35,185,343 | 31,908,651 |
| (40,232,029) | (39,058,119) | (74,587,764) | (83,895,502) | (83,887,321) | (71,035,449) |
| <u>203,616,162</u> | <u>187,110,033</u> | <u>140,435,409</u> | <u>129,698,670</u> | <u>117,964,855</u> | <u>123,104,521</u> |
| 3,013,891 | 2,899,577 | 2,759,949 | 2,552,131 | 2,325,380 | 2,132,389 |
| 906,019 | 876,905 | 736,062 | 757,923 | 816,048 | 755,080 |
| (2,356,631) | (2,801,162) | (5,233,866) | (5,421,448) | (5,578,439) | (5,235,101) |
| <u>1,563,279</u> | <u>975,320</u> | <u>(1,737,855)</u> | <u>(2,111,394)</u> | <u>(2,437,011)</u> | <u>(2,347,632)</u> |
| 25,160 | 19,937 | 66,599 | 53,303 | 40,537 | 28,831 |
| - | - | - | - | - | - |
| (401,504) | 119,128 | (159,107) | (188,394) | (212,166) | (104,326) |
| <u>(376,344)</u> | <u>139,065</u> | <u>(92,508)</u> | <u>(135,091)</u> | <u>(171,629)</u> | <u>(75,495)</u> |

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

| | Fiscal Year | | | |
|-----------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Expenses | | | | |
| Governmental activities: | | | | |
| General government | 14,647,172 | 21,473,156 | 12,299,000 | 15,240,846 |
| Public safety | 49,229,236 | 45,636,411 | 46,700,182 | 51,041,679 |
| Public works | 8,182,539 | 8,384,588 | 7,570,696 | 8,763,722 |
| Health and welfare | 25,702,891 | 23,115,610 | 20,463,300 | 18,361,113 |
| Culture and recreation | 5,661,587 | 5,492,795 | 5,596,955 | 5,608,439 |
| Environmental | 4,401,860 | 4,619,678 | 4,722,692 | 4,583,796 |
| Interest on long-term debt | 2,512,177 | 1,957,436 | 2,505,359 | 996,151 |
| Total governmental activities expenses | <u>110,337,462</u> | <u>110,679,674</u> | <u>99,858,184</u> | <u>104,595,746</u> |
| Program Revenues (see Schedule 3) | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| General government | 969,361 | 1,021,700 | 914,970 | 1,028,942 |
| Public Safety | 1,111,097 | 1,081,830 | 1,104,044 | 1,228,529 |
| Health and welfare | 8,758,928 | 8,698,826 | 8,258,531 | 8,553,509 |
| Culture and recreation | 3,658,019 | 2,951,902 | 2,898,273 | 2,906,816 |
| Other activities | 686,164 | 551,384 | 602,979 | 504,469 |
| Operating grants and contributions | 19,487,601 | 17,007,211 | 12,542,884 | 10,834,903 |
| Capital grants and contributions | 2,270,397 | 3,455,946 | 4,683,445 | 1,506,240 |
| Total governmental activities program revenues | <u>36,941,567</u> | <u>34,768,799</u> | <u>31,005,126</u> | <u>26,563,408</u> |
| Net (Expense)/Revenue | <u>(73,395,895)</u> | <u>(75,910,875)</u> | <u>(68,853,058)</u> | <u>(78,032,338)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental activities: | | | | |
| Taxes (see Schedule 4) | | | | |
| Property taxes | 23,254,261 | 23,076,380 | 23,393,993 | 23,005,565 |
| Gross receipts taxes | 37,453,608 | 35,368,570 | 35,174,676 | 40,715,728 |
| Gas/Motor vehicle taxes | 1,877,938 | 1,978,015 | 2,014,338 | 2,107,049 |
| Franchise taxes | 1,691,234 | 1,557,372 | 1,780,304 | 1,797,121 |
| Oil & gas taxes | 9,480,043 | 6,689,965 | 7,575,607 | 7,039,303 |
| Cigarette taxes | 15 | - | - | - |
| Payments in lieu of taxes | 2,114,692 | 2,062,957 | 2,208,656 | 2,014,292 |
| Investment earnings | 656,643 | 47,442 | 477,977 | 665,914 |
| Sale of capital assets | 114,410 | - | - | - |
| Miscellaneous | 720,471 | 937,915 | 2,468,110 | 3,213,063 |
| Total governmental activities | <u>77,363,315</u> | <u>71,718,616</u> | <u>75,093,661</u> | <u>80,558,035</u> |
| Changes in Net Position | | | | |
| Governmental activities | <u>3,967,420</u> | <u>(4,192,259)</u> | <u>6,240,603</u> | <u>2,525,697</u> |

SCHEDULE 2

| Fiscal Year | | | | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 13,139,736 | 23,184,887 | 13,557,478 | 20,056,981 | 20,184,947 | 16,450,757 |
| 53,110,089 | 53,806,476 | 56,028,924 | 55,892,654 | 56,254,541 | 50,021,398 |
| 8,050,252 | 7,657,697 | 7,336,899 | 7,069,365 | 7,183,578 | 6,603,285 |
| 19,283,681 | 19,094,245 | 19,230,592 | 18,934,598 | 19,582,744 | 20,043,044 |
| 5,884,588 | 6,154,637 | 5,986,520 | 5,997,726 | 5,829,357 | 5,940,494 |
| 5,291,633 | 4,684,403 | 3,330,420 | 3,474,369 | 3,906,585 | 3,219,541 |
| 2,032,252 | 1,983,172 | 2,070,678 | 1,967,671 | 1,839,069 | 1,696,588 |
| <u>106,792,231</u> | <u>116,565,517</u> | <u>107,541,511</u> | <u>113,393,364</u> | <u>114,780,821</u> | <u>103,975,107</u> |
| 3,026,073 | 3,072,517 | 2,390,523 | 1,936,798 | 2,003,414 | 3,449,531 |
| 4,098,361 | 4,534,567 | 4,316,251 | 4,194,845 | 4,078,943 | 4,342,501 |
| 2,992,823 | 3,023,565 | 2,880,363 | 2,619,415 | 2,885,264 | 3,046,049 |
| 1,350,304 | 1,383,618 | 1,313,563 | 1,232,612 | 1,181,431 | 1,440,478 |
| 1,695,566 | 1,648,662 | 1,613,022 | 1,478,537 | 1,772,664 | 1,925,142 |
| 11,511,582 | 11,920,977 | 10,390,453 | 13,286,915 | 15,490,557 | 19,137,192 |
| 3,338,698 | 986,417 | 213,596 | 369,967 | 94,878 | - |
| <u>28,013,407</u> | <u>26,570,323</u> | <u>23,117,771</u> | <u>25,119,089</u> | <u>27,507,151</u> | <u>33,340,893</u> |
| <u>(78,778,824)</u> | <u>(89,995,194)</u> | <u>(84,423,740)</u> | <u>(88,274,275)</u> | <u>(87,273,670)</u> | <u>(70,634,214)</u> |
| 23,417,911 | 25,075,559 | 25,348,368 | 25,876,869 | 25,405,070 | 26,815,380 |
| 41,714,064 | 36,878,593 | 38,093,924 | 36,362,657 | 38,336,166 | 38,870,551 |
| 2,006,991 | 2,112,650 | 2,177,533 | 2,098,919 | 1,899,410 | 1,900,003 |
| 1,783,838 | 1,557,524 | 1,429,970 | 1,462,145 | 1,536,885 | 1,476,304 |
| 4,609,550 | 4,108,968 | 4,540,821 | 5,179,616 | 3,524,854 | 3,589,237 |
| - | - | - | - | - | - |
| 2,396,575 | 2,272,465 | 2,316,470 | 2,368,930 | 2,481,752 | 2,459,114 |
| 494,482 | 557,085 | 681,232 | 872,636 | 1,712,551 | 96,870 |
| 87,108 | (177,432) | - | - | - | - |
| 1,125,239 | 1,103,653 | 524,631 | 2,108,843 | 643,167 | 566,421 |
| <u>77,635,758</u> | <u>73,489,065</u> | <u>75,112,949</u> | <u>76,330,615</u> | <u>75,539,855</u> | <u>75,773,880</u> |
| <u>(1,143,066)</u> | <u>(16,506,129)</u> | <u>(9,310,791)</u> | <u>(11,943,660)</u> | <u>(11,733,815)</u> | <u>5,139,666</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>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Expenses | | | | |
| Communications Authority: | | | | |
| Public safety | 4,387,653 | 4,525,396 | 4,481,059 | 4,471,877 |
| Total Communications Authority | <u>4,387,653</u> | <u>4,525,396</u> | <u>4,481,059</u> | <u>4,471,877</u> |
| Program Revenues (see Schedule 3) | | | | |
| Communications Authority: | | | | |
| Charges for services | | | | |
| Public safety | - | - | - | - |
| Operating grants and contributions | 4,268,991 | 13,364 | 2,015,611 | 6,801,006 |
| Capital grants and contributions | 7,111 | - | - | - |
| Total Communications Authority | <u>4,276,102</u> | <u>13,364</u> | <u>2,015,611</u> | <u>6,801,006</u> |
| Net (Expense)/Revenue | <u>(111,551)</u> | <u>(4,512,032)</u> | <u>(2,465,448)</u> | <u>2,329,129</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Communications Authority: | | | | |
| Investment earnings | 79,874 | 34,755 | 8,067 | 6,643 |
| Miscellaneous | 9,164 | 56,447 | 20,909 | 9,068 |
| Total Communications Authority | <u>89,038</u> | <u>91,202</u> | <u>28,976</u> | <u>15,711</u> |
| Changes in Net Position | | | | |
| Communications Authority activities | <u>(22,513)</u> | <u>(4,420,830)</u> | <u>(2,436,472)</u> | <u>2,344,840</u> |

SCHEDULE 2-A

| Fiscal Year | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 3,884,083 | 4,590,961 | 4,433,591 | 4,364,563 | 4,355,849 | 3,402,550 |
| 3,884,083 | 4,590,961 | 4,433,591 | 4,364,563 | 4,355,849 | 3,402,550 |
| 8,300 | - | - | - | - | - |
| 3,909,923 | 3,979,940 | 4,121,162 | 3,961,362 | 3,995,435 | 3,467,178 |
| - | - | - | - | - | - |
| 3,918,223 | 3,979,940 | 4,121,162 | 3,961,362 | 3,995,435 | 3,467,178 |
| 34,140 | (611,021) | (312,429) | (403,201) | (360,414) | 64,628 |
| 6,450 | 6,039 | 7,542 | 12,659 | 16,192 | 4,670 |
| 16,649 | 17,023 | 17,788 | 17,003 | 18,605 | 20,081 |
| 23,099 | 23,062 | 25,330 | 29,662 | 34,797 | 24,751 |
| 57,239 | (587,959) | (287,099) | (373,539) | (325,617) | 89,379 |

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>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Expenses | | | | |
| San Juan Water Commission: | | | | |
| Environmental | 1,125,290 | 1,312,459 | 1,502,470 | 1,789,046 |
| Total San Juan Water Commission | <u>1,125,290</u> | <u>1,312,459</u> | <u>1,502,470</u> | <u>1,789,046</u> |
| Program Revenues (see Schedule 3) | | | | |
| San Juan Water Commission: | | | | |
| Charges for services: | | | | |
| Environmental | 5,356 | 6,821 | 7,149 | 8,461 |
| Operating grants and contributions | 1,107,605 | 1,254,760 | 1,472,713 | 1,583,510 |
| Capital grants and contributions | - | - | - | - |
| Total San Juan Water Commission | <u>1,112,961</u> | <u>1,261,581</u> | <u>1,479,862</u> | <u>1,591,971</u> |
| Net (Expense)/Revenue | <u>(12,329)</u> | <u>(50,878)</u> | <u>(22,608)</u> | <u>(197,075)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| San Juan Water Commission: | | | | |
| Investment earnings | 1,588 | 930 | 847 | 880 |
| Sale of capital assets | - | 210 | - | 2,121 |
| Miscellaneous | 800 | 1,497 | 652 | 3,304 |
| Total San Juan Water Commission | <u>2,388</u> | <u>2,637</u> | <u>1,499</u> | <u>6,305</u> |
| Changes in Net Position | | | | |
| San Juan Water Commission activities | <u>(9,941)</u> | <u>(48,241)</u> | <u>(21,109)</u> | <u>(190,770)</u> |

SCHEDULE 2-B

| Fiscal Year | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 1,848,163 | 1,058,579 | 981,130 | 1,147,499 | 1,722,315 | 1,093,958 |
| 1,848,163 | 1,058,579 | 981,130 | 1,147,499 | 1,722,315 | 1,093,958 |
| 7,052 | 10,201 | 24,993 | 33,965 | 64,445 | 45,962 |
| 1,962,000 | 1,560,104 | 1,005,220 | 1,063,163 | 1,611,345 | 1,144,050 |
| - | - | - | - | - | - |
| 1,969,052 | 1,570,305 | 1,030,213 | 1,097,128 | 1,675,790 | 1,190,012 |
| 120,889 | 511,726 | 49,083 | (50,371) | (46,525) | 96,054 |
| 1,035 | 2,810 | 4,096 | 7,788 | 9,987 | 80 |
| - | - | - | - | - | - |
| 187 | 873 | - | - | - | - |
| 1,222 | 3,683 | 4,096 | 7,788 | 9,987 | 80 |
| 122,111 | 515,409 | 53,179 | (42,583) | (36,538) | 96,134 |

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

| Function/Program | Program Revenues | | | |
|----------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Primary Government Governmental Activities: | | | | |
| General government | 969,361 | 1,021,700 | 914,970 | 1,028,942 |
| Public safety | 10,508,659 | 11,004,225 | 11,367,411 | 10,430,654 |
| Public works | 552,776 | 2,288,627 | 2,719,413 | 1,280,159 |
| Health and welfare | 19,966,819 | 16,425,338 | 12,048,384 | 9,914,197 |
| Culture and recreation | 3,879,538 | 3,145,565 | 2,926,192 | 2,974,868 |
| Environmental | 1,064,414 | 883,344 | 1,028,756 | 934,588 |
| Total governmental activities | <u>36,941,567</u> | <u>34,768,799</u> | <u>31,005,126</u> | <u>26,563,408</u> |
| Discretely Presented Component Units | | | | |
| <u>Communications Authority</u> | | | | |
| Public safety | 4,276,102 | 13,364 | 2,015,611 | 6,801,006 |
| Total Communications Authority activities | <u>4,276,102</u> | <u>13,364</u> | <u>2,015,611</u> | <u>6,801,006</u> |
| <u>San Juan Water Commission</u> | | | | |
| Environmental | 1,112,961 | 1,261,581 | 1,479,862 | 1,591,971 |
| Total San Juan Water Commission activities | <u>1,112,961</u> | <u>1,261,581</u> | <u>1,479,862</u> | <u>1,591,971</u> |

SCHEDULE 3

| Program Revenues | | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 6,420,695 | 6,456,782 | 4,005,658 | 5,214,525 | 8,427,371 | 13,736,950 |
| 12,819,678 | 11,927,335 | 11,041,962 | 12,188,122 | 8,714,517 | 8,634,149 |
| 1,532,678 | 1,228,938 | 1,318,351 | 1,311,430 | 1,092,497 | 920,486 |
| 4,949,847 | 4,516,672 | 4,469,491 | 4,048,069 | 4,263,662 | 4,548,274 |
| 1,487,460 | 1,426,165 | 1,369,354 | 1,268,128 | 1,197,514 | 1,578,832 |
| 803,049 | 1,014,431 | 912,955 | 1,088,815 | 3,811,590 | 3,922,202 |
| <u>28,013,407</u> | <u>26,570,323</u> | <u>23,117,771</u> | <u>25,119,089</u> | <u>27,507,151</u> | <u>33,340,893</u> |
| 3,918,223 | 3,979,940 | 4,121,162 | 3,961,362 | 3,995,435 | 3,467,178 |
| <u>3,918,223</u> | <u>3,979,940</u> | <u>4,121,162</u> | <u>3,961,362</u> | <u>3,995,435</u> | <u>3,467,178</u> |
| 1,969,052 | 1,570,305 | 1,030,213 | 1,097,128 | 1,675,790 | 1,190,012 |
| <u>1,969,052</u> | <u>1,570,305</u> | <u>1,030,213</u> | <u>1,097,128</u> | <u>1,675,790</u> | <u>1,190,012</u> |



NAVAJO LAKE MARINA



photo by W. Dean Howard Photography

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

SCHEDULE 4

| Fiscal Year | Property Tax | Gross Receipts Tax | Gas/Motor Vehicle Tax | Franchise Tax | Oil & Gas Tax | Cigarette Tax | Total Taxes |
|-----------------------------|---------------------|---------------------------|------------------------------|----------------------|--------------------------|----------------------|--------------------|
| 2012 | 23,254,261 | 37,453,608 | 1,877,938 | 1,691,234 | 9,480,043 | 15 | 73,757,099 |
| 2013 | 23,076,380 | 35,368,570 | 1,978,015 | 1,557,372 | 6,689,965 | - | 68,670,302 |
| 2014 | 23,393,993 | 35,174,676 | 2,014,338 | 1,780,304 | 7,575,607 | - | 69,938,918 |
| 2015 | 23,005,565 | 40,715,728 | 2,107,049 | 1,797,121 | 7,039,303 | - | 74,664,766 |
| 2016 | 23,417,911 | 41,714,064 | 2,006,991 | 1,783,838 | 4,609,550 | - | 73,532,354 |
| 2017 | 25,075,559 | 36,878,593 | 2,112,650 | 1,557,524 | 4,108,968 | - | 69,733,294 |
| 2018 | 25,348,368 | 38,093,924 | 2,177,533 | 1,429,970 | 4,540,821 | - | 71,590,616 |
| 2019 | 25,876,869 | 36,362,657 | 2,098,919 | 1,462,145 | 5,179,616 | - | 70,980,206 |
| 2020 | 25,405,070 | 38,336,166 | 1,899,410 | 1,536,885 | 3,524,854 | - | 70,702,385 |
| 2021 | 26,815,380 | 38,870,551 | 1,900,003 | 1,476,304 | 3,589,237 | - | 72,651,475 |
| Percent Change 2012-2021 | 15.31% | 3.78% | 1.17% | -12.71% | -62.14% | -100.00% | -1.50% |

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

| | Fiscal Year | | | |
|-----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| <u>Primary Government:</u> | | | | |
| General Fund | | | | |
| Nonspendable | 1,027,272 | 904,632 | 915,633 | 1,070,299 |
| Restricted | 3,137,235 | 4,077,003 | 4,913,782 | 10,426,423 |
| Committed | - | - | - | - |
| Assigned | 9,826,683 | 9,746,747 | 9,865,718 | 10,459,334 |
| Unassigned | 10,031,624 | 5,852,290 | 5,721,766 | 12,296,759 |
| Total general fund | <u>24,022,814</u> | <u>20,580,672</u> | <u>21,416,899</u> | <u>34,252,815</u> |
| All other governmental funds | | | | |
| Nonspendable | 74,549 | 409,674 | 415,293 | 249,148 |
| Restricted | 40,734,798 | 35,699,388 | 41,226,319 | 47,570,397 |
| Committed | 6,024,877 | 6,404,791 | 6,056,820 | 6,136,040 |
| Assigned | 4,648,477 | 4,280,505 | 5,603,424 | 5,458,221 |
| Unassigned (deficit) | - | (40,879) | (43,281) | (43,911) |
| Total all other governmental funds | <u>51,482,701</u> | <u>46,753,479</u> | <u>53,258,575</u> | <u>59,369,895</u> |
| Total governmental funds fund balance | 75,505,515 | 67,334,151 | 74,675,474 | 93,622,710 |
| <u>Discretely Presented Component Units:</u> | | | | |
| Communications Authority | | | | |
| Nonspendable | 62,534 | 78,146 | 79,981 | 90,675 |
| Committed | 7,228,745 | 2,990,828 | 719,977 | 1,211,419 |
| Unassigned (deficit) | - | - | - | - |
| Total Communications Authority | <u>7,291,279</u> | <u>3,068,974</u> | <u>799,958</u> | <u>1,302,094</u> |
| San Juan Water Commission | | | | |
| Nonspendable | 553 | 1,000 | 17,497 | 16,935 |
| Restricted | 176,499 | 119,426 | 35,782 | - |
| Unassigned (deficit) | - | - | - | (151,680) |
| Total San Juan Water Commission | <u>177,052</u> | <u>120,426</u> | <u>53,279</u> | <u>(134,745)</u> |

SCHEDULE 5

| Fiscal Year | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 1,266,919 | 1,509,284 | 1,592,825 | 2,820,381 | 2,539,818 | 2,766,436 |
| 9,697,391 | 10,621,002 | 10,158,733 | 9,417,896 | 7,703,702 | 4,506,062 |
| - | - | - | - | - | - |
| 11,538,085 | 9,527,975 | 8,783,239 | 9,210,020 | 9,369,742 | 10,190,310 |
| 10,087,687 | 6,824,477 | 7,228,688 | 7,101,574 | 9,956,824 | 13,594,779 |
| <u>32,590,082</u> | <u>28,482,738</u> | <u>27,763,485</u> | <u>28,549,871</u> | <u>29,570,086</u> | <u>31,057,587</u> |
| 112,421 | 122,041 | 122,258 | 284,665 | 284,943 | 248,915 |
| 40,391,783 | 33,470,943 | 30,225,740 | 22,712,501 | 17,188,178 | 13,988,823 |
| 5,802,846 | 7,570,371 | 7,671,577 | 7,517,560 | 7,054,213 | 8,681,697 |
| 7,636,274 | 6,741,276 | 3,753,658 | 3,323,828 | 1,425,922 | 2,892,224 |
| (559,983) | (33,613) | (527,198) | (132,934) | (1,011,433) | (1,175,506) |
| <u>53,383,341</u> | <u>47,871,018</u> | <u>41,246,035</u> | <u>33,705,620</u> | <u>24,941,823</u> | <u>24,636,153</u> |
| 85,973,423 | 76,353,756 | 69,009,520 | 62,255,491 | 54,511,909 | 55,693,740 |
| 71,347 | 72,432 | 85,844 | 86,238 | 102,739 | 95,458 |
| 834,672 | 804,473 | 650,218 | 671,685 | 713,309 | 659,622 |
| - | - | - | - | - | - |
| <u>906,019</u> | <u>876,905</u> | <u>736,062</u> | <u>757,923</u> | <u>816,048</u> | <u>755,080</u> |
| 16,559 | 17,469 | 23,386 | 23,482 | 10,520 | 6,409 |
| - | 479,611 | 476,140 | 480,153 | 478,861 | 588,916 |
| (51,854) | - | - | - | - | - |
| <u>(35,295)</u> | <u>497,080</u> | <u>499,526</u> | <u>503,635</u> | <u>489,381</u> | <u>595,325</u> |

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

| | Fiscal Year | | | |
|----------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | 2012 | 2013 | 2014 | 2015 |
| Revenues | | | | |
| Taxes (see Schedule 7) | 73,832,913 | 68,638,489 | 70,014,449 | 74,541,299 |
| Licenses and permits and fees | 15,183,569 | 14,305,642 | 13,778,797 | 14,222,265 |
| Intergovernmental | 23,804,477 | 22,434,344 | 18,691,985 | 14,217,817 |
| Interest on investments | 656,643 | 47,442 | 477,977 | 665,914 |
| Sale of assets | 131,755 | 163,947 | 387,157 | 135,130 |
| Miscellaneous | 720,471 | 1,022,522 | 2,468,110 | 3,213,063 |
| Total revenues | 114,329,828 | 106,612,386 | 105,818,475 | 106,995,488 |
| Expenditures | | | | |
| General government | 13,508,973 | 13,540,518 | 13,152,474 | 13,145,899 |
| Public safety | 45,117,695 | 42,523,195 | 42,629,365 | 47,876,662 |
| Health and welfare | 23,072,994 | 20,578,136 | 17,969,851 | 15,947,472 |
| Culture and recreation | 4,674,020 | 4,505,456 | 4,543,416 | 4,713,603 |
| Public works | 5,865,413 | 5,992,248 | 5,810,051 | 6,187,827 |
| Environmental | 4,401,860 | 4,619,678 | 4,722,692 | 4,633,643 |
| Capital outlay (1) | 10,602,802 | 14,317,610 | 5,191,821 | 10,553,028 |
| Debt service | | | | |
| Principal | 8,640,000 | 6,810,000 | 2,715,000 | 2,785,000 |
| Interest | 2,523,344 | 1,896,909 | 1,742,482 | 1,222,202 |
| Issuance costs | 158,958 | - | - | 382,346 |
| Refunding | 5,865,402 | - | - | - |
| Total expenditures | 124,431,461 | 114,783,750 | 98,477,152 | 107,447,682 |
| Excess of revenues over (under) expenditures | (10,101,633) | (8,171,364) | 7,341,323 | (452,194) |
| Other Financing Sources (Uses) | | | | |
| Bonds/debt issued/proceeds of refunding | 8,925,000 | - | - | 33,895,000 |
| Bond premium (discount) | - | - | - | 3,768,536 |
| Payment to refunding bond escrow agent | (4,729,772) | - | - | (18,264,106) |
| Transfers in | 25,044,836 | 24,582,553 | 24,835,377 | 27,600,556 |
| Transfers out | (25,044,836) | (24,582,553) | (24,835,377) | (27,600,556) |
| Total other financing sources (uses) | 4,195,228 | - | - | 19,399,430 |
| Net changes in fund balances | (5,906,405) | (8,171,364) | 7,341,323 | 18,947,236 |
| Debt service as a percentage of noncapital expenditures (2) | 9.8% | 8.7% | 5.3% | 4.2% |

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

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

SCHEDULE 6

| Fiscal Year | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 73,424,655 | 69,693,075 | 71,504,782 | 70,852,564 | 70,926,340 | 72,277,320 |
| 13,372,727 | 13,360,835 | 12,403,651 | 11,732,407 | 12,233,813 | 13,036,075 |
| 16,710,046 | 15,179,859 | 12,920,520 | 16,025,811 | 18,068,188 | 21,596,306 |
| 494,482 | 557,085 | 681,232 | 872,636 | 1,712,551 | 96,870 |
| 87,108 | 150,555 | 153,887 | 70,470 | 29,916 | 123,945 |
| 1,225,240 | 1,103,653 | 524,631 | 2,077,839 | 650,767 | 575,020 |
| 105,314,258 | 100,045,062 | 98,188,703 | 101,631,727 | 103,621,575 | 107,705,536 |
| 13,770,243 | 14,155,919 | 12,123,349 | 15,597,088 | 14,532,239 | 18,741,384 |
| 46,142,696 | 45,776,360 | 49,695,995 | 49,999,405 | 50,355,457 | 44,307,360 |
| 16,208,549 | 15,390,500 | 16,170,252 | 15,981,415 | 16,670,308 | 17,180,310 |
| 4,712,932 | 4,704,835 | 4,756,731 | 4,786,656 | 4,648,966 | 4,778,560 |
| 6,033,112 | 5,300,910 | 5,274,890 | 5,003,590 | 5,182,863 | 4,637,855 |
| 5,079,141 | 4,465,405 | 3,270,500 | 3,455,867 | 3,865,936 | 3,190,040 |
| 15,396,703 | 14,455,343 | 8,975,905 | 9,496,915 | 10,843,817 | 8,439,936 |
| 3,050,000 | 3,415,000 | 3,190,000 | 3,300,000 | 3,420,000 | 3,545,000 |
| 2,570,169 | 1,998,707 | 2,075,317 | 1,971,741 | 1,845,571 | 1,703,260 |
| - | 174,804 | - | - | - | - |
| - | - | - | - | - | - |
| 112,963,545 | 109,837,783 | 105,532,939 | 109,592,677 | 111,365,157 | 106,523,705 |
| (7,649,287) | (9,792,721) | (7,344,236) | (7,960,950) | (7,743,582) | 1,181,831 |
| - | 12,010,000 | - | - | - | - |
| - | 1,758,400 | - | - | - | - |
| - | (13,595,346) | - | - | - | - |
| 29,600,965 | 28,072,192 | 22,600,243 | 29,235,302 | 29,622,222 | 41,549,774 |
| (29,600,965) | (28,072,192) | (22,600,243) | (29,235,302) | (29,622,222) | (41,549,774) |
| - | 173,054 | - | - | - | - |
| (7,649,287) | (9,619,667) | (7,344,236) | (7,960,950) | (7,743,582) | 1,181,831 |
| 5.6% | 5.4% | 5.4% | 5.2% | 5.2% | 5.3% |

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

| | Fiscal Year | | | |
|----------------------------------------------------------|------------------|--------------------|--------------------|------------------|
| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| <u>Communications Authority</u> | | | | |
| Revenues | | | | |
| Intergovernmental | 4,276,102 | 13,364 | 2,015,611 | 6,801,006 |
| Interest on investments | 79,874 | 34,755 | 8,067 | 6,643 |
| Sale of assets | 46 | 2,351 | - | - |
| Miscellaneous | 9,164 | 56,447 | 20,909 | 9,068 |
| Total Communications Authority revenues | <u>4,365,186</u> | <u>106,917</u> | <u>2,044,587</u> | <u>6,816,717</u> |
| Expenditures | | | | |
| Public safety | 4,159,584 | 4,310,722 | 4,313,603 | 4,576,463 |
| Capital outlay | - | 18,500 | - | 1,738,118 |
| Total Communications Authority expenditures | <u>4,159,584</u> | <u>4,329,222</u> | <u>4,313,603</u> | <u>6,314,581</u> |
| Excess of revenues over (under) expenditures | 205,602 | (4,222,305) | (2,269,016) | 502,136 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | 5,885 |
| Transfers out | - | - | - | (5,885) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net changes in fund balances - Communications Authority | <u>205,602</u> | <u>(4,222,305)</u> | <u>(2,269,016)</u> | <u>502,136</u> |
| <u>San Juan Water Commission</u> | | | | |
| Revenues | | | | |
| Intergovernmental | 1,107,605 | 1,254,760 | 1,472,713 | 1,583,510 |
| Interest on investments | 1,588 | 930 | 847 | 880 |
| Fees | 5,356 | 6,821 | 7,149 | 8,461 |
| Sale of assets | - | 210 | - | 2,121 |
| Miscellaneous | 800 | 1,497 | 652 | 3,304 |
| Total San Juan Water Commission revenues | <u>1,115,349</u> | <u>1,264,218</u> | <u>1,481,361</u> | <u>1,598,276</u> |
| Expenditures | | | | |
| Environmental | 1,097,394 | 1,282,934 | 1,545,691 | 1,763,420 |
| Capital outlay | 17,435 | 37,910 | 2,817 | 22,880 |
| Total San Juan Water Commission expenditures | <u>1,114,829</u> | <u>1,320,844</u> | <u>1,548,508</u> | <u>1,786,300</u> |
| Excess of revenues over (under) expenditures | 520 | (56,626) | (67,147) | (188,024) |
| 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>520</u> | <u>(56,626)</u> | <u>(67,147)</u> | <u>(188,024)</u> |

SCHEDULE 6-A

| Fiscal year | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| 3,909,923 | 3,979,940 | 4,121,162 | 3,961,362 | 3,995,435 | 3,467,178 |
| 6,450 | 6,039 | 7,542 | 12,659 | 16,192 | 4,670 |
| - | - | - | - | - | - |
| 16,649 | 17,023 | 17,788 | 17,003 | 18,605 | 20,081 |
| <u>3,933,022</u> | <u>4,003,002</u> | <u>4,146,492</u> | <u>3,991,024</u> | <u>4,030,232</u> | <u>3,491,929</u> |
| 3,889,639 | 3,996,183 | 3,925,590 | 3,930,496 | 3,931,061 | 3,552,897 |
| 439,458 | 35,933 | 361,745 | 38,667 | 41,046 | - |
| <u>4,329,097</u> | <u>4,032,116</u> | <u>4,287,335</u> | <u>3,969,163</u> | <u>3,972,107</u> | <u>3,552,897</u> |
| (396,075) | (29,114) | (140,843) | 21,861 | 58,125 | (60,968) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>(396,075)</u> | <u>(29,114)</u> | <u>(140,843)</u> | <u>21,861</u> | <u>58,125</u> | <u>(60,968)</u> |
| 1,962,000 | 1,560,104 | 1,005,220 | 1,063,163 | 1,611,345 | 1,144,050 |
| 1,035 | 2,810 | 4,096 | 7,788 | 9,987 | 80 |
| 7,052 | 10,201 | 24,993 | 33,965 | 64,445 | 45,962 |
| - | - | 2,142 | - | - | 265 |
| 187 | 873 | - | - | - | - |
| <u>1,970,274</u> | <u>1,573,988</u> | <u>1,036,451</u> | <u>1,104,916</u> | <u>1,685,777</u> | <u>1,190,357</u> |
| 1,855,014 | 1,033,072 | 973,993 | 1,067,333 | 1,068,242 | 1,083,381 |
| 15,810 | 8,541 | 60,012 | 33,474 | 631,789 | 1,032 |
| <u>1,870,824</u> | <u>1,041,613</u> | <u>1,034,005</u> | <u>1,100,807</u> | <u>1,700,031</u> | <u>1,084,413</u> |
| 99,450 | 532,375 | 2,446 | 4,109 | (14,254) | 105,944 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>99,450</u> | <u>532,375</u> | <u>2,446</u> | <u>4,109</u> | <u>(14,254)</u> | <u>105,944</u> |

RIVERVIEW GOLF COURSE



photo by W. Dean Howard Photography

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

SCHEDULE 7

| Fiscal Year | Property Tax | Gross Receipts Tax | Gas/Motor Vehicle Tax | Franchise Tax | Oil & Gas Tax | Cigarette Tax | Total Taxes |
|-----------------------------|---------------------|---------------------------|------------------------------|----------------------|--------------------------|----------------------|--------------------|
| 2012 | 23,330,074 | 37,453,608 | 1,877,940 | 1,691,234 | 9,480,043 | 14 | 73,832,913 |
| 2013 | 23,044,567 | 35,368,570 | 1,978,015 | 1,557,371 | 6,689,966 | - | 68,638,489 |
| 2014 | 23,469,526 | 35,174,675 | 2,014,338 | 1,780,304 | 7,575,606 | - | 70,014,449 |
| 2015 | 22,882,098 | 40,715,728 | 2,107,049 | 1,797,121 | 7,039,303 | - | 74,541,299 |
| 2016 | 23,310,212 | 41,714,064 | 1,303,011 | 1,783,838 | 5,313,530 | - | 73,424,655 |
| 2017 | 25,035,339 | 36,878,593 | 1,244,495 | 1,557,524 | 4,977,124 | - | 69,693,075 |
| 2018 | 25,262,536 | 38,093,924 | 1,249,676 | 1,429,970 | 5,468,676 | - | 71,504,782 |
| 2019 | 25,749,227 | 36,362,657 | 1,238,379 | 1,462,145 | 6,040,156 | - | 70,852,564 |
| 2020 | 25,629,026 | 38,336,166 | 1,143,558 | 1,536,885 | 4,280,705 | - | 70,926,340 |
| 2021 | 26,441,225 | 38,870,551 | 1,152,778 | 1,476,304 | 4,336,462 | - | 72,277,320 |
| Percent Change 2012-2021 | 13.34% | 3.78% | -38.61% | -12.71% | -54.26% | -100.00% | -2.11% |

**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 | 2012 | 2013 | 2014 | 2015 |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Agriculture | \$ 2,883,997 | \$ 2,748,608 | \$ 3,939,601 | \$ 4,010,281 |
| Mining | 770,831,506 | 684,935,139 | 548,061,236 | 490,471,982 |
| Construction | 368,031,790 | 374,086,932 | 313,517,746 | 513,392,407 |
| Manufacturing | 215,406,287 | 201,220,614 | 171,098,147 | 205,093,482 |
| Trans, Comm., Util. | 243,291,675 | 237,666,945 | 215,832,692 | 287,686,618 |
| Wholesale Trade | 232,759,934 | 238,589,551 | 200,135,660 | 251,169,827 |
| Retail Trade | 788,255,616 | 763,368,658 | 657,150,287 | 895,930,220 |
| Finance, Insurance & Real Estate | 55,908,709 | 60,915,218 | 50,140,822 | 79,242,539 |
| Services | 897,450,509 | 870,803,442 | 760,692,028 | 1,256,087,174 |
| Government | 45,935,607 | 47,602,295 | 58,146,780 | 118,450,207 |
| Total (1) | \$ 3,620,755,630 | \$ 3,481,937,402 | \$ 2,978,714,999 | \$ 4,101,534,737 |
| County Direct Tax Rate as of 6/30 | 1.1875% | 1.1875% | 1.2500% | 1.4375% |

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

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

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

SCHEDULE 8

| 2016 | 2017 | 2018 (2) | 2019 | 2020 | 2021 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$ 2,114,412 | \$ 2,953,840 | \$ 1,988,114 | \$ 2,605,789 | \$ 2,783,286 | \$ 3,562,597 |
| 157,815,027 | 139,822,637 | 182,439,695 | 175,999,612 | 173,871,791 | 106,664,516 |
| 632,048,829 | 457,728,403 | 490,996,752 | 266,792,326 | 376,926,086 | 299,453,628 |
| 162,237,624 | 126,458,836 | 137,914,970 | 136,170,347 | 160,642,159 | 148,267,780 |
| 325,037,360 | 347,040,522 | 339,694,539 | 328,544,015 | 369,644,244 | 247,266,633 |
| 170,540,255 | 126,114,095 | 150,739,935 | 144,941,572 | 135,811,669 | 116,463,520 |
| 745,552,166 | 669,182,655 | 773,800,901 | 781,606,023 | 833,837,213 | 928,440,237 |
| 70,328,964 | 57,150,904 | 69,601,019 | 77,647,159 | 101,719,286 | 68,587,392 |
| 1,070,380,363 | 778,417,676 | 930,638,772 | 940,112,026 | 1,075,482,857 | 1,040,604,376 |
| 98,624,779 | 65,223,757 | 72,749,035 | 84,212,536 | 85,830,084 | 83,614,665 |
| \$ 3,434,679,779 | \$ 2,770,093,325 | \$ 3,150,563,732 | \$ 2,938,631,405 | \$ 3,316,548,675 | \$ 3,042,925,344 |
| 1.4375% | 1.4375% | 1.4375% | 1.4375% | 1.4375% | 1.5625% |

RZR_s AT CHOKECHERRY CANYON



photo by W. Dean Howard Photography

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

SCHEDULE 9

SAN JUAN COUNTY (SJC)

| Fiscal Year | State GRT | County Direct Rate | County Unincorporated Rate | Total SJC GRT |
|-------------|-----------|--------------------|----------------------------|---------------|
| 2012 | 5.1250% | 0.8125% | 0.3750% | 6.3125% |
| 2013 | 5.1250% | 0.8125% | 0.3750% | 6.3125% |
| 2014 | 5.1250% | 0.8750% | 0.3750% | 6.3750% |
| 2015* | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2016** | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2017 | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2018 | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2019 | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2020 | 5.1250% | 1.0625% | 0.3750% | 6.5625% |
| 2021 | 5.1250% | 1.1875% | 0.3750% | 6.6875% |

CITY OF FARMINGTON (COF)

| Fiscal Year | State GRT | COF Share of State GRT | COF Direct Rate | San Juan County | Total COF GRT |
|-------------|-----------|------------------------|-----------------|-----------------|---------------|
| 2012 | 3.9000% | 1.2250% | 1.1875% | 0.8125% | 7.1250% |
| 2013 | 3.9000% | 1.2250% | 1.1875% | 0.8125% | 7.1250% |
| 2014 | 3.9000% | 1.2250% | 1.1875% | 0.8750% | 7.1875% |
| 2015* | 3.9000% | 1.2250% | 1.1875% | 1.0625% | 7.3750% |
| 2016** | 3.9000% | 1.2250% | 1.4375% | 1.0625% | 7.6250% |
| 2017 | 3.9000% | 1.2250% | 1.4375% | 1.0625% | 7.6250% |
| 2018 | 3.9000% | 1.2250% | 1.4375% | 1.0625% | 7.6250% |
| 2019 | 3.9000% | 1.2250% | 2.0625% | 1.0625% | 8.2500% |
| 2020 | 3.9000% | 1.2250% | 2.0625% | 1.0625% | 8.2500% |
| 2021 | 3.9000% | 1.2250% | 2.0625% | 1.1875% | 8.3750% |

CITY OF AZTEC (COA)

| Fiscal Year | State GRT | COA Share of State GRT | COA Direct Rate | San Juan County | Total COA GRT |
|-------------|-----------|------------------------|-----------------|-----------------|---------------|
| 2012 | 3.9000% | 1.2250% | 1.8125% | 0.8125% | 7.7500% |
| 2013 | 3.9000% | 1.2250% | 1.8125% | 0.8125% | 7.7500% |
| 2014 | 3.9000% | 1.2250% | 1.8125% | 0.8750% | 7.8125% |
| 2015* | 3.9000% | 1.2250% | 1.8125% | 1.0625% | 8.0000% |
| 2016** | 3.9000% | 1.2250% | 1.8125% | 1.0625% | 8.0000% |
| 2017 | 3.9000% | 1.2250% | 1.8125% | 1.0625% | 8.0000% |
| 2018 | 3.9000% | 1.2250% | 1.8125% | 1.0625% | 8.0000% |
| 2019 | 3.9000% | 1.2250% | 2.0625% | 1.0625% | 8.2500% |
| 2020 | 3.9000% | 1.2250% | 2.0625% | 1.0625% | 8.2500% |
| 2021 | 3.9000% | 1.2250% | 2.0625% | 1.1875% | 8.3750% |

CITY OF BLOOMFIELD (COB)

| Fiscal Year | State GRT | COB Share of State GRT | COB Direct Rate | San Juan County | Total COB GRT |
|-------------|-----------|------------------------|-----------------|-----------------|---------------|
| 2012 | 3.9000% | 1.2250% | 1.7500% | 0.8125% | 7.6875% |
| 2013 | 3.9000% | 1.2250% | 1.7500% | 0.8125% | 7.6875% |
| 2014 | 3.9000% | 1.2250% | 1.7500% | 0.8750% | 7.7500% |
| 2015* | 3.9000% | 1.2250% | 1.7500% | 1.0625% | 7.9375% |
| 2016** | 3.9000% | 1.2250% | 1.7500% | 1.0625% | 7.9375% |
| 2017 | 3.9000% | 1.2250% | 2.0000% | 1.0625% | 8.1875% |
| 2018 | 3.9000% | 1.2250% | 2.0000% | 1.0625% | 8.1875% |
| 2019 | 3.9000% | 1.2250% | 2.0000% | 1.0625% | 8.1875% |
| 2020 | 3.9000% | 1.2250% | 2.0000% | 1.0625% | 8.1875% |
| 2021 | 3.9000% | 1.2250% | 2.0000% | 1.1875% | 8.3125% |

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

| Fiscal Year | State GRT | V/W SAN Share of State GRT | V/W SAN Direct Rate | San Juan County | Total V/W SAN GRT |
|-------------|-----------|----------------------------|---------------------|-----------------|-------------------|
| 2012 | 3.9000% | 1.2250% | 0.0000% | 1.4375% | 6.5625% |
| 2013 | 3.9000% | 1.2250% | 0.0000% | 1.4375% | 6.5625% |
| 2014 | 3.9000% | 1.2250% | 0.0000% | 1.5000% | 6.6250% |
| 2015* | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2016** | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2017 | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2018 | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2019 | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2020 | 3.9000% | 1.2250% | 0.0000% | 1.6875% | 6.8125% |
| 2021 | 3.9000% | 1.2250% | 0.0000% | 1.8125% | 6.9375% |

TOWN OF KIRTLAND (TOK)***

| Fiscal Year | State GRT | TOK Share of State GRT | TOK Direct Rate | San Juan County | Total TOK GRT |
|-------------|-----------|------------------------|-----------------|-----------------|---------------|
| 2012 | - | - | - | - | - |
| 2013 | - | - | - | - | - |
| 2014 | - | - | - | - | - |
| 2015 | - | - | - | - | - |
| 2016** | 3.9000% | 1.2250% | 0.2500% | 1.0625% | 6.4375% |
| 2017 | 3.9000% | 1.2250% | 0.2500% | 1.0625% | 6.4375% |
| 2018 | 3.9000% | 1.2250% | 0.4375% | 1.0625% | 6.6250% |
| 2019 | 3.9000% | 1.2250% | 0.4375% | 1.0625% | 6.6250% |
| 2020 | 3.9000% | 1.2250% | 0.4375% | 1.0625% | 6.6250% |
| 2021 | 3.9000% | 1.2250% | 0.4375% | 1.1875% | 6.7500% |

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 |
|-------------|-----------|----------------------------|---------------------|-----------------|-------------------|
| 2012 | - | - | - | - | - |
| 2013 | - | - | - | - | - |
| 2014 | - | - | - | - | - |
| 2015 | - | - | - | - | - |
| 2016** | 3.9000% | 1.2250% | 0.2500% | 1.3125% | 6.6875% |
| 2017 | 3.9000% | 1.2250% | 0.2500% | 1.3125% | 6.6875% |
| 2018 | 3.9000% | 1.2250% | 0.4375% | 1.3125% | 6.8750% |
| 2019 | 3.9000% | 1.2250% | 0.4375% | 1.3125% | 6.8750% |
| 2020 | 3.9000% | 1.2250% | 0.4375% | 1.3125% | 6.8750% |
| 2021 | 3.9000% | 1.2250% | 0.4375% | 1.4375% | 7.0000% |

* 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 2021 | | |
|----------------------------------|------------------|----------------------------|-------------------------|--------------------------------------|
| | | Percentage of Total Filers | Taxable Gross Receipts | Percentage of Taxable Gross Receipts |
| Agriculture | 293 | 0.32% | \$ 3,562,597 | 0.12% |
| Mining | 1,385 | 1.50% | 106,664,516 | 3.51% |
| Construction | 6,923 | 7.49% | 299,453,628 | 9.84% |
| Manufacturing | 5,364 | 5.81% | 148,267,780 | 4.87% |
| Trans, Comm., Util. | 8,953 | 9.69% | 247,266,633 | 8.13% |
| Wholesale Trade | 7,487 | 8.10% | 116,463,520 | 3.83% |
| Retail Trade | 23,112 | 25.01% | 928,440,237 | 30.51% |
| Finance, Insurance & Real Estate | 4,787 | 5.18% | 68,587,392 | 2.25% |
| Services | 33,957 | 36.75% | 1,040,604,376 | 34.19% |
| Government | 135 | 0.15% | 83,614,665 | 2.75% |
| Total (1) | 92,396 | 100.00% | \$ 3,042,925,344 | 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 2012 | | | |
|-------------------------|---------------------------------------|-----------------------------------|-----------------------------------------------------|
| Number of Filers | Percentage of Total Filers | Taxable Gross Receipts | Percentage of Taxable Gross Receipts |
| 238 | 0.35% | \$ 2,883,997 | 0.08% |
| 1,708 | 2.51% | 770,831,506 | 21.29% |
| 7,111 | 10.45% | 368,031,790 | 10.17% |
| 3,082 | 4.53% | 215,406,287 | 5.95% |
| 4,741 | 6.97% | 243,291,675 | 6.72% |
| 4,537 | 6.67% | 232,759,934 | 6.43% |
| 14,595 | 21.46% | 788,255,616 | 21.77% |
| 3,036 | 4.46% | 55,908,709 | 1.54% |
| 28,935 | 42.54% | 897,450,509 | 24.78% |
| 38 | 0.06% | 45,935,607 | 1.27% |
| 68,021 | 100.00% | <u>\$ 3,620,755,630</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 | Other |
| 2012 | 1,299,127,218 | 1,838,867,739 | 104,958,212 | 1,461,342 |
| 2013 | 1,348,827,263 | 1,813,146,844 | 112,925,580 | 1,529,616 |
| 2014 | 1,390,807,512 | 1,779,807,201 | 109,034,725 | 1,504,476 |
| 2015 | 1,431,570,366 | 1,882,146,032 | 107,914,020 | 2,378,336 |
| 2016 | 1,466,073,002 | 1,977,212,412 | 110,908,455 | 2,292,185 |
| 2017 | 1,503,122,233 | 1,924,928,853 | 110,703,969 | 2,006,808 |
| 2018 | 1,533,485,335 | 2,003,428,848 | 108,437,576 | 1,675,392 |
| 2019 | 1,542,141,280 | 1,990,648,176 | 85,135,266 | 1,545,738 |
| 2020 | 1,564,891,204 | 1,964,341,270 | 88,908,312 | 1,363,189 |
| 2021 | 1,599,903,698 | 1,950,958,971 | 83,683,505 | 1,694,206 |

| Fiscal Year Ended June 30 | Total Residential Direct Tax Rate | Total | | Estimated Actual Value | Taxable Assessed Value as a |
|------------------------------|--------------------------------------|-----------------------------------|--|---------------------------|--------------------------------|
| | | Nonresidential Direct Tax Rate | | | Percentage of Actual Value |
| 2012 | 6.267 | 8.500 | | 11,980,826,874 | 33.3% |
| 2013 | 6.326 | 8.500 | | 12,203,758,967 | 33.3% |
| 2014 | 6.310 | 8.500 | | 10,971,381,967 | 33.3% |
| 2015 | 6.231 | 8.500 | | 11,110,391,526 | 33.3% |
| 2016 | 6.231 | 8.500 | | 11,926,487,916 | 33.3% |
| 2017 | 6.529 | 8.500 | | 10,912,865,090 | 33.3% |
| 2018 | 6.545 | 8.500 | | 10,631,761,823 | 33.3% |
| 2019 | 6.700 | 8.500 | | 10,915,340,048 | 33.3% |
| 2020 | 6.936 | 8.500 | | 11,453,748,012 | 33.3% |
| 2021 | 6.990 | 8.500 | | 10,874,831,171 | 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.

SCHEDULE 11

| Oil & Gas | | | | Total Taxable |
|----------------------|------------------|---------------------------------------|-------------------------------------------|-------------------------------|
| Production | Equipment | Less: Tax- Exempt Property | Adjustment For Protested Taxes | Assessed Value (1) |
| 927,738,572 | 188,409,438 | 334,701,265 | (36,245,907) | 3,989,615,349 |
| 973,295,757 | 191,541,251 | 357,476,422 | (19,938,153) | 4,063,851,736 |
| 617,524,176 | 122,603,907 | 408,637,923 | 40,826,121 | 3,653,470,195 |
| 688,792,987 | 138,372,909 | 408,727,625 | (142,686,647) | 3,699,760,378 |
| 809,315,876 | 161,542,839 | 411,393,777 | (144,430,516) | 3,971,520,476 |
| 418,398,768 | 83,657,942 | 422,186,450 | 13,351,952 | 3,633,984,075 |
| 350,503,791 | 71,659,291 | 428,361,202 | (100,452,344) | 3,540,376,687 |
| 458,556,436 | 106,741,785 | 440,536,288 | (109,424,157) | 3,634,808,236 |
| 517,200,322 | 119,341,120 | 450,778,420 | 8,831,091 | 3,814,098,088 |
| 363,818,127 | 78,955,979 | 458,711,161 | 1,015,455 | 3,621,318,780 |

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

| <u>Fiscal Year</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---------------------------------|-------------|-------------|-------------|-------------|
| <u>Direct Rate</u> | | | | |
| San Juan County | | | | |
| Operating Millage | 6.267 | 6.326 | 6.310 | 6.231 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total County Millage | 6.267 | 6.326 | 6.310 | 6.231 |
| <u>Overlapping Rates</u> | | | | |
| City of Bloomfield | | | | |
| Operating Millage | 4.881 | 4.906 | 4.882 | 4.804 |
| Debt Service Millage | 2.254 | 2.099 | 2.094 | 1.191 |
| Total City Millage | 7.135 | 7.005 | 6.976 | 5.995 |
| City of Aztec | | | | |
| Operating Millage | 4.555 | 4.587 | 4.571 | 4.481 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total City Millage | 4.555 | 4.587 | 4.571 | 4.481 |
| City of Farmington | | | | |
| Operating Millage | 1.419 | 1.431 | 1.426 | 1.407 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total City Millage | 1.419 | 1.431 | 1.426 | 1.407 |
| 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 | 2.131 | 2.149 | 2.149 | 2.122 |
| Debt Service Millage | 4.567 | 6.517 | 8.448 | 6.676 |
| Total School Millage | 6.698 | 8.666 | 10.597 | 8.798 |
| Bloomfield Schools | | | | |
| Operating Millage | 2.135 | 2.155 | 2.298 | 2.274 |
| Debt Service Millage | 6.246 | 6.752 | 9.005 | 7.337 |
| Total School Millage | 8.381 | 8.907 | 11.303 | 9.611 |
| Farmington Schools | | | | |
| Operating Millage | 4.644 | 4.552 | 3.986 | 2.290 |
| Debt Service Millage | 4.976 | 5.199 | 5.760 | 7.431 |
| Total School Millage | 9.620 | 9.751 | 9.746 | 9.721 |
| Consolidated Schools | | | | |
| Operating Millage | 2.245 | 2.258 | 2.332 | 2.309 |
| Debt Service Millage | 6.837 | 6.828 | 6.818 | 6.818 |
| Total School Millage | 9.082 | 9.086 | 9.150 | 9.127 |
| San Juan College | | | | |
| Operating Millage | 3.133 | 3.162 | 3.154 | 3.114 |
| Debt Service Millage | 0.600 | 0.420 | 0.600 | 0.600 |
| Total School Millage | 3.733 | 3.582 | 3.754 | 3.714 |
| State of New Mexico | | | | |
| Operating Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Debt Service Millage | 1.362 | 1.360 | 1.360 | 1.360 |
| Total School Millage | 1.362 | 1.360 | 1.360 | 1.360 |

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

* Kirtland became a municipality effective July 1, 2015

SCHEDULE 12

| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 6.231 | 6.529 | 6.545 | 6.700 | 6.936 | 6.990 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 6.231 | 6.529 | 6.545 | 6.700 | 6.936 | 6.990 |
| 4.762 | 4.713 | 4.727 | 4.841 | 4.980 | 5.001 |
| 0.971 | 0.872 | 0.900 | 0.807 | 0.996 | 0.000 |
| 5.733 | 5.585 | 5.627 | 5.648 | 5.976 | 5.001 |
| 4.444 | 4.385 | 4.391 | 4.475 | 4.673 | 4.696 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 4.444 | 4.385 | 4.391 | 4.475 | 4.673 | 4.696 |
| 1.410 | 1.392 | 1.394 | 1.425 | 1.473 | 1.484 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 1.410 | 1.392 | 1.394 | 1.425 | 1.473 | 1.484 |
| 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 |
| 2.107 | 2.082 | 2.085 | 2.132 | 2.157 | 2.159 |
| 8.393 | 10.764 | 10.227 | 10.192 | 10.227 | 10.215 |
| 10.500 | 12.846 | 12.312 | 12.324 | 12.384 | 12.374 |
| 2.261 | 2.243 | 2.255 | 2.301 | 2.312 | 2.313 |
| 8.367 | 8.999 | 8.950 | 9.790 | 9.789 | 9.746 |
| 10.628 | 11.242 | 11.205 | 12.091 | 12.101 | 12.059 |
| 2.297 | 2.270 | 2.276 | 2.327 | 2.839 | 3.542 |
| 7.439 | 7.421 | 7.447 | 7.446 | 6.943 | 6.269 |
| 9.736 | 9.691 | 9.723 | 9.773 | 9.782 | 9.811 |
| 2.312 | 2.500 | 2.487 | 2.500 | 2.500 | 2.500 |
| 6.818 | 6.821 | 6.823 | 6.816 | 6.816 | 6.813 |
| 9.130 | 9.321 | 9.310 | 9.316 | 9.316 | 9.313 |
| 3.114 | 3.263 | 3.314 | 3.392 | 3.512 | 3.539 |
| 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 |
| 3.714 | 3.863 | 3.914 | 3.992 | 4.112 | 4.139 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 1.360 | 1.360 | 1.360 | 1.360 | 1.360 | 1.360 |
| 1.360 | 1.360 | 1.360 | 1.360 | 1.360 | 1.360 |

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

| <u>Fiscal Year</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</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 | 6.527 | 6.865 | 6.984 | 7.000 |
| Debt Service Millage | 2.254 | 2.099 | 2.094 | 1.191 |
| Total City Millage | 8.781 | 8.964 | 9.078 | 8.191 |
| City of Aztec | | | | |
| Operating Millage | 5.941 | 6.509 | 6.873 | 6.873 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total City Millage | 5.941 | 6.509 | 6.873 | 6.873 |
| City of Farmington | | | | |
| Operating Millage | 2.128 | 2.225 | 2.225 | 2.225 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total City Millage | 2.128 | 2.225 | 2.225 | 2.225 |
| Town of Kirtland* | | | | |
| Operating Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Debt Service Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Town Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Aztec Schools | | | | |
| Operating Millage | 2.500 | 2.500 | 2.500 | 2.500 |
| Debt Service Millage | 4.567 | 6.517 | 8.448 | 6.676 |
| Total School Millage | 7.067 | 9.017 | 10.948 | 9.176 |
| Bloomfield Schools | | | | |
| Operating Millage | 2.500 | 2.500 | 2.500 | 2.500 |
| Debt Service Millage | 6.246 | 6.752 | 9.005 | 7.337 |
| Total School Millage | 8.746 | 9.252 | 11.505 | 9.837 |
| Farmington Schools | | | | |
| Operating Millage | 4.947 | 4.725 | 4.166 | 2.500 |
| Debt Service Millage | 4.976 | 5.199 | 5.760 | 7.431 |
| Total School Millage | 9.923 | 9.924 | 9.926 | 9.931 |
| Consolidated Schools | | | | |
| Operating Millage | 2.500 | 2.500 | 2.500 | 2.500 |
| Debt Service Millage | 6.837 | 6.828 | 6.818 | 6.818 |
| Total School Millage | 9.337 | 9.328 | 9.318 | 9.318 |
| San Juan College | | | | |
| Operating Millage | 4.500 | 4.500 | 4.500 | 4.500 |
| Debt Service Millage | 0.600 | 0.420 | 0.600 | 0.600 |
| Total School Millage | 5.100 | 4.920 | 5.100 | 5.100 |
| State of New Mexico | | | | |
| Operating Millage | 0.000 | 0.000 | 0.000 | 0.000 |
| Debt Service Millage | 1.362 | 1.360 | 1.360 | 1.360 |
| Total School Millage | 1.362 | 1.360 | 1.360 | 1.360 |

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

* Kirtland became a municipality effective July 1, 2015

SCHEDULE 13

| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</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 |
| 6.928 | 6.622 | 7.000 | 7.000 | 7.000 | 7.000 |
| 0.971 | 0.872 | 0.900 | 0.807 | 0.996 | 0.000 |
| 7.899 | 7.494 | 7.900 | 7.807 | 7.996 | 7.000 |
| 6.868 | 6.873 | 6.873 | 6.873 | 6.600 | 6.828 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 6.868 | 6.873 | 6.873 | 6.873 | 6.600 | 6.828 |
| 2.225 | 2.209 | 2.218 | 2.225 | 2.225 | 2.225 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2.225 | 2.209 | 2.218 | 2.225 | 2.225 | 2.225 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2.500 | 2.500 | 2.500 | 2.500 | 2.386 | 2.386 |
| 8.393 | 10.764 | 10.227 | 10.192 | 10.227 | 10.215 |
| 10.893 | 13.264 | 12.727 | 12.692 | 12.613 | 12.601 |
| 2.500 | 2.500 | 2.500 | 2.500 | 2.500 | 2.500 |
| 8.367 | 8.999 | 8.950 | 9.790 | 9.789 | 9.746 |
| 10.867 | 11.499 | 11.450 | 12.290 | 12.289 | 12.246 |
| 2.500 | 2.500 | 2.500 | 2.500 | 3.000 | 3.700 |
| 7.439 | 7.421 | 7.447 | 7.446 | 6.943 | 6.269 |
| 9.939 | 9.921 | 9.947 | 9.946 | 9.943 | 9.969 |
| 2.500 | 2.500 | 2.500 | 2.500 | 2.500 | 2.500 |
| 6.818 | 6.821 | 6.823 | 6.816 | 6.816 | 6.813 |
| 9.318 | 9.321 | 9.323 | 9.316 | 9.316 | 9.313 |
| 4.500 | 4.500 | 4.500 | 4.500 | 4.500 | 4.500 |
| 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 |
| 5.100 | 5.100 | 5.100 | 5.100 | 5.100 | 5.100 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 1.360 | 1.360 | 1.360 | 1.360 | 1.360 | 1.360 |
| 1.360 | 1.360 | 1.360 | 1.360 | 1.360 | 1.360 |

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

SCHEDULE 14

| Taxpayer | 2021 | | | 2012 | | |
|------------------------------------------|------------------------|------|--------------------------------------------|-------------------------|------|--------------------------------------------|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Arizona Public Service Co. | \$ 398,056,096 | 1 | 11.0% | \$ 233,577,276 | 4 | 5.9% |
| Public Service Co. of New Mexico | 179,966,012 | 2 | 5.0% | 563,240,879 | 1 | 14.1% |
| Harvest Four Corners LLC | 74,228,548 | 3 | 2.0% | | | |
| Enterprise Field Service LLC | 60,000,091 | 4 | 1.7% | 228,872,783 | 5 | 5.7% |
| El Paso Natural Gas Co | 35,421,099 | 5 | 1.0% | 125,649,269 | 9 | 3.1% |
| Farmington, City of | 30,694,052 | 6 | 0.8% | | | |
| Salt River Project AG IMP and Power Dist | 30,574,183 | 7 | 0.8% | | | |
| Hilcorp San Juan LP | 27,034,091 | 8 | 0.7% | | | |
| Mid-America Pipeline Co LLC | 24,853,822 | 9 | 0.7% | | | |
| Tucson Electric Power Co | 19,157,103 | 10 | 0.5% | 248,872,857 | 3 | 6.2% |
| BHP Navajo Coal Co | | | | 259,951,591 | 2 | 6.5% |
| Williams Four Corners LLC | | | | 224,998,343 | 6 | 5.6% |
| Southern California Edison Co | | | | 149,519,705 | 7 | 3.7% |
| San Juan Coal Co | | | | 148,637,357 | 8 | 3.7% |
| MSR Public Power Agency | | | | 91,749,851 | 10 | 2.3% |
| Totals | \$ 879,985,097 | | 24.2% | \$ 2,275,069,911 | | 56.8% |

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 |
| 2012 | 68,420,052 | 514,138 | 68,934,190 | 66,897,199 | 97.77% | 2,031,897 | 68,929,096 | 99.99% |
| 2013 | 69,282,296 | 1,136,051 | 70,418,347 | 68,049,597 | 98.22% | 2,360,442 | 70,410,039 | 99.99% |
| 2014 | 71,655,257 | 1,719,622 | 73,374,879 | 70,753,818 | 98.74% | 2,603,842 | 73,357,661 | 99.98% |
| 2015 | 68,749,770 | 2,171,808 | 70,921,578 | 68,545,196 | 99.70% | 2,341,020 | 70,886,216 | 99.95% |
| 2016 | 73,993,688 | 1,531,025 | 75,524,713 | 72,269,305 | 97.67% | 3,018,589 | 75,287,894 | 99.69% |
| 2017 | 79,091,914 | (245,955) | 78,845,959 | 76,104,786 | 96.22% | 2,557,696 | 78,662,481 | 99.77% |
| 2018 | 78,294,097 | 1,773,028 | 80,067,125 | 77,869,742 | 99.46% | 1,894,573 | 79,764,315 | 99.62% |
| 2019 | 79,278,051 | 1,720,161 | 80,998,212 | 78,256,697 | 98.71% | 2,146,920 | 80,403,616 | 99.27% |
| 2020 | 80,967,813 | 1,274,546 | 82,242,359 | 78,418,331 | 96.85% | 2,607,006 | 81,025,337 | 98.52% |
| 2021 | 81,009,984 | 995,386 | 82,005,370 | 79,573,324 | 98.23% | - | 79,573,324 | 97.03% |

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) | Loans Payable | Capital Leases | | | |
| 2012 | - | 42,685,000 | 8,925,000 | 137,547 | 51,747,547 | 1.217% | 403 |
| 2013 | - | 36,729,915 | 8,370,000 | - | 45,099,915 | 1.071% | 357 |
| 2014 | - | 35,090,039 | 7,800,000 | 137,901 | 43,027,940 | 0.960% | 348 |
| 2015 | - | 51,603,385 | 7,240,000 | 74,456 | 58,917,841 | 1.314% | 496 |
| 2016 | - | 49,138,234 | 6,375,000 | - | 55,513,234 | 1.192% | 453 |
| 2017 | - | 35,661,629 | 16,425,000 | - | 52,086,629 | 1.209% | 406 |
| 2018 | - | 33,716,624 | 15,400,736 | - | 49,117,360 | 1.087% | 385 |
| 2019 | - | 31,711,619 | 13,636,300 | - | 45,347,919 | 1.016% | 366 |
| 2020 | - | 29,631,614 | 11,826,519 | - | 41,458,133 | - | (2) 341 |
| 2021 | - | 27,491,609 | 9,951,381 | - | 37,442,990 | - | (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, 2021**

SCHEDULE 17

| Governmental Unit | General Obligation Long-Term Debt Outstanding | Estimated Percentage Applicable | Estimated Share of Overlapping Debt |
|-----------------------------------------|--------------------------------------------------------------|------------------------------------------------|----------------------------------------------------|
| School Districts | | | |
| Central Consolidated Schools | 27,630,000 | 100.00% | 27,630,000 |
| Aztec School District | 22,200,000 | 100.00% | 22,200,000 |
| Farmington School District | 76,495,000 | 100.00% | 76,495,000 |
| Bloomfield School District | 20,450,000 | 100.00% | 20,450,000 |
| San Juan College | 12,695,000 | 100.00% | (2) 12,695,000 |
| Cities | | | |
| City of Bloomfield | - | 100.00% | - |
| City of Farmington | - | 100.00% | - |
| City of Aztec | - | 100.00% | - |
| State of New Mexico | 505,295,000 | 6.56% | <u>33,147,352</u> |
| Debt repaid with property taxes: County | | | |
| Subtotal, overlapping debt | | | 192,617,352 |
| San Juan County direct debt | | | <u>31,909,772</u> |
| Total direct and overlapping debt | | | 224,527,124 |

Notes: This total represents all general obligation debt outstanding within the County as of June 30, 2021. 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.

(2) 2020 Financial Statements in review. Used 2019 amounts

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

| Fiscal Year* | 2012 | 2013 | 2014 | 2015 |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Assessed Value of Property | \$ 4,063,851,736 | \$ 3,653,470,195 | \$ 3,699,760,378 | \$ 3,971,520,476 |
| Debt Limit, 4% of Assessed Value | 162,554,069 | 146,138,808 | 147,990,415 | 158,860,819 |
| Total net debt applicable to limit | - | - | - | - |
| Legal debt margin | 162,554,069 | 146,138,808 | 147,990,415 | 158,860,819 |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00% | 0.00% | 0.00% | 0.00% |

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

SCHEDULE 18

| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------|------------------|------------------|------------------|-----------------|-----------------|
| \$ 3,633,984,075 | \$ 3,540,376,687 | \$ 3,634,808,236 | \$ 3,814,098,088 | \$3,621,318,780 | \$3,535,248,018 |
| 145,359,363 | 141,615,067 | 145,392,329 | 152,563,924 | 144,852,751 | 141,409,921 |
| - | - | - | - | - | - |
| 145,359,363 | 141,615,067 | 145,392,329 | 152,563,924 | 144,852,751 | 141,409,921 |
| 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 | | | |
|------------------------------------------------------------------------|--------------|--------------|--------------|---------------|
| | 2012 | 2013 | 2014 | 2015 |
| Gross Receipts Tax Revenue Bonds - Hospital Expansion | | | | |
| Pledged Revenue - Local Hospital GRT 1/8th of 1% (2) | \$ 4,890,598 | \$ 4,689,137 | \$ - | \$ - |
| Debt Service | | | | |
| Principal | \$ 2,125,000 | \$ 2,200,000 | \$ - | \$ - |
| Interest | \$ 356,675 | \$ 163,300 | \$ - | \$ - |
| Coverage | 1.97 | 1.98 | - | - |
| Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities (3) | | | | |
| Administration/Sheriff Buildings | | | | |
| D.A.'s Office/Crime Investigative Facility | | | | |
| NMFA Loan 2731-PP | | | | |
| NMFA Loan 3669-PP | | | | |
| Pledged Revenue - County GRT 1st and 3rd 1/8th of 1% and Hold Harmless | \$ 9,791,430 | \$ 9,384,452 | \$ 9,138,804 | \$ 12,000,790 |
| Debt Service | | | | |
| Principal | \$ 3,235,000 | \$ 2,615,000 | \$ 2,715,000 | \$ 2,785,000 |
| Interest | \$ 1,830,061 | \$ 1,822,209 | \$ 1,742,481 | \$ 1,222,202 |
| Reserve Fund | \$ - | \$ 297,500 | \$ 297,500 | \$ 272,708 |
| Coverage | 1.93 | 1.98 | 1.92 | 2.80 |
| Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities (3) | | | | |
| Administration/Sheriff Buildings | | | | |
| D.A.'s Office/Crime Investigative Facility | | | | |
| NMFA Loan 2731-PP | | | | |
| NMFA Loan 3669-PP | | | | |
| Pledged Revenue - County Wide GRT (4) | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ - | \$ - | \$ - | \$ - |
| Reserve Fund | \$ - | \$ - | \$ - | \$ - |
| Coverage | - | - | - | - |
| Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects | | | | |
| Pledged Revenue Gas Tax & Motor Vehicle Tax (1) | \$ 1,877,940 | \$ - | \$ - | \$ - |
| Debt Service | | | | |
| Principal | \$ 305,000 | \$ - | \$ - | \$ - |
| Interest | \$ 366,858 | \$ - | \$ - | \$ - |
| Coverage | 2.80 | - | - | - |

Notes:

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

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

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

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

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

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

(4) The GRT related to enactments specified in 2019 Regular Session HB 479 and 2020 Regular Session HB 326 were de-earmarked and subsequently being reported in the aggregate.

SCHEDULE 19

| | | Fiscal Year | | | | | |
|------|------------|---------------|---------------|---------------|---------------|---------------|------|
| 2016 | | 2017 | 2018 | 2019 | 2020 | 2021 | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | - | | | | | | |
| \$ | 17,066,434 | \$ 14,741,537 | \$ 15,927,052 | \$ 14,492,220 | \$ 14,468,968 | \$ - | |
| \$ | 3,050,000 | \$ 3,415,000 | \$ 3,190,000 | \$ 3,300,000 | \$ 3,420,000 | \$ - | |
| \$ | 2,570,269 | \$ 1,998,707 | \$ 2,075,318 | \$ 1,971,741 | \$ 1,845,572 | \$ - | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | 3.04 | 2.72 | 3.02 | 2.75 | 2.75 | | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ 23,992,589 | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ 3,545,000 | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ 1,703,260 | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | | | | 4.57 | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | | | | | |

SUNRAY PARK & CASINO



photo by W. Dean Howard Photography

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

SCHEDULE 20

| Year | Population | Personal Income (1) | Per Capita Personal Income | Median Age | School Enrollment | Unemployment Rate | |
|-------------|-------------------|--------------------------------|-------------------------------------------|-------------------|------------------------------|------------------------------|-------|
| 2012 | 128,529 | 4,253,281,668 | 33,092 | 33.3 | 23,737 | 7.3% | |
| 2013 | 126,503 | 4,211,158,367 | 33,289 | 34.1 | 23,910 | 7.6% | |
| 2014 | 123,785 | 4,480,645,645 | 36,197 | 34.7 | 24,498 | 7.4% | |
| 2015 | 125,133 | 4,485,478,000 | 37,777 | 35.5 | 24,437 | 7.7% | |
| 2016 | 122,537 | 4,657,263,759 | 38,007 | 34.8 | 24,279 | 9.1% | |
| 2017 | 128,221 | 4,309,892,473 | 33,613 | 35.6 | 23,981 | 7.2% | |
| 2018 | 127,455 | 4,518,662,115 | 35,453 | 35 | 23,772 | 5.8% | |
| 2019 | 123,958 | 4,462,364,042 | 35,999 | 36.7 | 23,710 | 6.3% | |
| 2020 | 121,661 | - (2) | - (2) | - | (2) | 22,699 | 11.4% |
| 2021 | - (2) | - (2) | - (2) | - | (2) | 21,016 | 10.0% |

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.

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

| Employer | Product/Service | 2021 | | Percentage of Total County Employment |
|-------------------------------------|------------------------|--------------------------------|-------------|------------------------------------------------------|
| | | Number of Employees | Rank | |
| San Juan Regional Medical Center | Health Care | 1,768 | 1 | 3.95% |
| Farmington Public Schools | Education | 1,138 | 2 | 2.55% |
| San Juan College | Higher Education | 1,000 | 3 | 2.24% |
| City of Farmington | Government | 745 | 4 | 1.67% |
| Being Home Healthcare | Home Health | 659 | 5 | 1.47% |
| San Juan County | Government | 645 | 6 | 1.44% |
| Conoco Phillips | Oil & Gas | 635 | 7 | 1.42% |
| BHP Billiton | Mining/Coal | 404 | 8 | 0.90% |
| Arizona Public Service | Power Plant | 374 | 9 | 0.84% |
| Enterprise Products Partners | Oil & Gas | 300 | 10 | 0.67% |
| Aztec Well Service | Oil & Gas | - | - | 0.00% |
| Central Consolidated Public Schools | Education | - | - | 0.00% |
| Totals | | <u>7,668</u> | | <u>17.15%</u> |
| Total Employment San Juan County | | | | 44,705 |

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

SCHEDULE 21

| 2012 | | |
|--------------------------------|-------------|------------------------------------------------------|
| Number of Employees | Rank | Percentage of Total County Employment |
| 1,520 | 1 | 3.01% |
| 1,193 | 2 | 2.36% |
| 563 | 9 | 1.11% |
| 710 | 7 | 1.41% |
| - | - | 0.00% |
| 700 | 8 | 1.39% |
| 720 | 6 | 1.43% |
| 1,039 | 3 | 2.06% |
| 533 | 10 | 1.06% |
| - | - | 0.00% |
| 800 | 5 | 1.58% |
| 935 | 4 | 1.85% |
| 8,713 | | 17.26% |

50,513



SUNRISE ON TOP OF LEE ACRES AREA



photo by W. Dean Howard Photography

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

SCHEDULE 22

| Function/Program | EMPLOYEES AS OF JUNE 30 | | | | | | | | | |
|--------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| General Government | | | | | | | | | | |
| County Commission | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Assessor's | 30 | 30 | 30 | 30 | 30 | 29 | 27 | 26 | 26 | 25 |
| County Clerk | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Bureau of Elections | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| Probate Judge | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| County Treasurer | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 6 | 6 | 6 |
| Finance | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Central Purchasing | 8 | 8 | 8 | 8 | 8 | 8 | 5 | 5 | 5 | 5 |
| Human Resources | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 8 |
| Information Systems | 10 | 10 | 10 | 8 | 8 | 9 | 8 | 9 | 9 | 9 |
| Geographic Info Systems | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 1 |
| Legal | 7 | 7 | 7 | 7 | 7 | 7 | 5 | 4 | 4 | 4 |
| County Executive Office | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 8 | 7 | 7 |
| Risk Management | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Intern | | | | | | | | | | |
| Intern | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 4 | 4 | 4 |
| Public Safety | | | | | | | | | | |
| Corrections | | | | | | | | | | |
| Detention Center | 146 | 146 | 146 | 146 | 146 | 147 | 146 | 147 | 147 | 147 |
| Sheriff Department | 130 | 131 | 131 | 131 | 131 | 131 | 130 | 131 | 132 | 134 |
| Criminal Justice Training Auth | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Community Development | 13 | 13 | 13 | 13 | 13 | 13 | 11 | 10 | 10 | 10 |
| Emergency Management | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 4 |
| Fire Operations | 14 | 14 | 14 | 14 | 15 | 15 | 14 | 14 | 14 | 21 |
| Compliance | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 7 | 7 | 7 |
| DWI Treatment Facility | 32 | 32 | 34 | 34 | 34 | 33 | 32 | 25 | 25 | 25 |
| AXIS/NEXUS | 12 | 12 | 12 | 12 | 12 | 13 | 14 | 11 | 11 | 11 |
| Juvenile Services | 50 | 50 | 50 | 50 | 50 | 49 | 46 | 45 | 45 | 44 |
| Communications Authority | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| Public Works | | | | | | | | | | |
| Road | 62 | 62 | 61 | 61 | 61 | 61 | 58 | 58 | 58 | 58 |
| Health and Welfare | | | | | | | | | | |
| Health Care Assistance | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 4 |
| Housing Authority | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 |
| Culture and Recreation | | | | | | | | | | |
| Parks & Facilities | 62 | 62 | 62 | 62 | 62 | 62 | 58 | 57 | 57 | 57 |
| Golf Course | 12 | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 10 |
| Senior Centers | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Environmental | | | | | | | | | | |
| Solid Waste | 31 | 31 | 31 | 31 | 30 | 30 | 28 | 28 | 28 | 28 |
| San Juan Water Commission | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Total | 756 | 756 | 757 | 755 | 755 | 752 | 724 | 712 | 713 | 722 |

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 | | | |
|-------------------------------------------------------------|--------------|--------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 |
| General Government | | | | |
| Assessor's | | | | |
| Property transfers | 4,676 | 4,840 | 4,589 | 6,145 |
| Approximate number of reappraisals | 58,756 | 56,511 | 58,865 | 58,829 |
| County Clerk | | | | |
| Number of documents recorded | 15,544 | 18,002 | 15,195 | 10,770 |
| Number of marriage licenses issued | 764 | 696 | 764 | 449 |
| Bureau of Elections | | | | |
| Number of registered voters | 70,195 | 73,212 | 74,225 | 66,770 |
| Probate Judge | | | | |
| Number of probates filed | 123 | 107 | 125 | 116 |
| County Treasurer | | | | |
| Number of property tax bills processed | 57,050 | 57,046 | 56,976 | 57,064 |
| Number of 2nd half notice reminders processed | 19,759 | 20,067 | 19,839 | 32,478 |
| Number of accounts payable checks processed | 418 | 429 | 470 | 507 |
| Number of Manufactured Home moving permits issued | 717 | 602 | 655 | 526 |
| Number of Mobile Home tax releases processed (6) | N/A | N/A | N/A | N/A |
| Number of cash receipts processed | 3,990 | 4,707 | 3,846 | 4,629 |
| Finance | | | | |
| Number of accounts payable checks processed | 10,733 | 10,400 | 9,746 | 9,637 |
| Number of payroll checks processed | 5,003 | 5,045 | 1,193 | 829 |
| Number of direct deposits processed | 15,512 | 15,763 | 16,826 | 18,993 |
| Central Purchasing | | | | |
| Number of purchase orders processed | 2,832 | 2,189 | 2,038 | 2,142 |
| Number of bids processed | 32 | 29 | 21 | 17 |
| Human Resources | | | | |
| Number of applicants processed | 2,582 | 2,150 | 2,224 | 2,460 |
| Turnover rate | 15.95% | 15.67% | 17.00% | 19.00% |
| Information Technology | | | | |
| Number of servers maintained | 35 | 35 | 35 | 60 |
| Number of pc's maintained | 775 | 775 | 775 | 500 |
| Number of phones maintained (9) | 598 | 598 | 598 | 634 |
| Number of routers maintained | 12 | 12 | 12 | 12 |
| Number of switches maintained | 48 | 48 | 48 | 49 |
| Number of access points (7) | N/A | N/A | N/A | N/A |
| Number of Firewalls (20) | N/A | N/A | N/A | N/A |
| Number of Timeclocks (20) | N/A | N/A | N/A | N/A |
| Geographic Info Systems | | | | |
| Number of maps created | | | | |
| Large Northern Map | 15 | 13 | 9 | 4 |
| Southern Map | 8 | 8 | 6 | 1 |
| GIS Map Book | 40 | 60 | 27 | 2 |
| Special Map Requests | 437 | 330 | 449 | 142 |
| Data - CD or Email Shape Files | 35 | 38 | 40 | 15 |
| Fire "Region" Books | 0 | 1 | 3 | 0 |
| EMS Map Books | 4 | 0 | 0 | 0 |
| Number of Public Facing Websites (11) | N/A | N/A | N/A | N/A |
| Number of ArcGIS Enterprise Installations (11) | N/A | N/A | N/A | N/A |
| Number of Internal Web Map Applications (11) | N/A | N/A | N/A | N/A |
| Number of Phone Applications (11) | N/A | N/A | N/A | N/A |
| Number of Publicly Available Geospatial Data Downloads (11) | N/A | N/A | N/A | N/A |
| Number of GPS Data Collectors (11) | N/A | N/A | N/A | N/A |
| Number of Internal Desktop Users (11) | N/A | N/A | N/A | N/A |
| Number of Public Web Map Applications (11) | N/A | N/A | N/A | N/A |
| Legal | | | | |
| Number of civil cases filed | 10 | 10 | 9 | 10 |
| Number of civil cases closed | 8 | 6 | 6 | 4 |
| Number of civil cases pending | 10 | 8 | 11 | 13 |
| Number of tort claim notices received (8) | | | | |
| Risk Management | | | | |
| Dollar amount of insurance premiums | \$ 1,095,798 | \$ 1,335,961 | \$ 1,364,435 | \$ 1,383,917 |
| Dollar amount of work comp premiums | \$ 736,954 | \$ 792,226 | \$ 851,642 | \$ 868,675 |
| Public Safety | | | | |
| Corrections/Adult Detention | | | | |
| Number of prisoners in custody | 609 | 686 | 725 | 721 |
| Number of beds | 1,057 | 1,091 | 1,091 | 1,091 |
| Per diem rate | \$ 63.32 | \$ 67.79 | \$ 70.13 | \$ 70.13 |
| Inmate worker (trustees) hours worked (1) | 11,761 | 10,866 | 12,256 | 12,256 |
| Criminal Justice | | | | |
| Basic Police Academy Course | 2 | 2 | 2 | 3 |
| Advanced Training Course | 11 | 21 | 19 | 30 |
| Defensive Driving Course | 6 | 10 | 12 | 12 |
| Alive @ 25 Driving Course (5) | N/A | N/A | N/A | N/A |
| Advanced Hours of Instruction | 12,500 | 12,184 | 11,744 | 14,365 |
| Alternative Sentencing | | | | |
| Individuals treated - Adult Misdemeanor Compliance | 926 | 978 | 999 | 1,365 |
| Individuals treated - DWI Treatment Facility | 540 | 455 | 462 | 517 |
| Individuals Treated - Jail based Methamphetamine Treatment | 58 | 76 | 73 | 79 |
| Sheriff Department | | | | |
| Arrests - Adult | 3,623 | 3,504 | 2,810 | 2,235 |
| Arrests - Juvenile | 237 | 212 | 219 | 259 |
| Citations | 19,626 | 14,558 | 13,787 | 9,651 |
| Calls for service | 56,341 | 51,895 | 49,156 | 47,608 |
| Community Development | | | | |
| Number of building permits issued | 1,359 | 1,263 | 1,948 | 1,778 |
| Number of building inspections | 3,392 | 3,031 | 3,575 | 3,186 |
| Number of exemptions | 48 | 59 | 56 | 68 |
| Number of replats | 2 | 25 | 10 | 14 |

SCHEDULE 23

| Fiscal Year | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 4,895 | 4,588 | 4,904 | 4,560 | 4368 | 4,802 |
| 59,003 | 58,909 | 58,745 | 58,930 | 58504 | 59,049 |
| 15,408 | 15,608 | 14,615 | 13,149 | 13052 | 15,599 |
| 544 | 623 | 543 | 535 | 412 | 480 |
| 69,500 | 69,667 | 72,642 | 72,793 | 75388 | 77,227 |
| 160 | 166 | 145 | 161 | 159 | 164 |
| 57,057 | 57,081 | 57,501 | 57,003 | 56,946 | 56,997 |
| 32,645 | 21,478 | 20,067 | 19,634 | 19,543 | 18,232 |
| 449 | 376 | 381 | 270 | 253 | 155 |
| 187 | 249 | 256 | 197 | 228 | 497 |
| 518 | 1,119 | 1,155 | 813 | 782 | 529 |
| 5,110 | 9,559 | 9,812 | 11,578 | 6,903 | 8,790 |
| 9,481 | 8,765 | 8,406 | 8,059 | 7736 | 7,470 |
| 897 | 700 | 15 | 40 | 137 | 109 |
| 20,841 | 20,679 | 18,518 | 20,467 | 20374 | 19,765 |
| 2,131 | 2,413 | 2,164 | 2,249 | 2462 | 2,695 |
| 28 | 20 | 27 | 18 | 31 | 14 |
| 3,112 | 3,322 | 2,512 | 1,696 | 1005 | 2,077 |
| 20.98% | 24.04% | 23.83% | 27.12% | 32.91% | 28.85% |
| 52 | 52 | 67 | 67 | 87 | 87 |
| 600 | 600 | 498 | 403 | 490 | 490 |
| 579 | 586 | 672 | 676 | 676 | 676 |
| 12 | 9 | 9 | 0 | 1 | 1 |
| 47 | 30 | 55 | 65 | 75 | 75 |
| N/A | 40 | 63 | 63 | 30 | 30 |
| N/A | N/A | N/A | N/A | 5 | 5 |
| N/A | N/A | N/A | N/A | 22 | 22 |
| 15 | 22 | 30 | 45 | 25 | 32 |
| 6 | 15 | 21 | 30 | 25 | 20 |
| 80 | 53 | 40 | 30 | 30 | 30 |
| 244 | 244 | 226 | 264 | 200 | 231 |
| 5 | 40 | 25 | 55 | 30 | 38 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| N/A | N/A | N/A | N/A | 1 | 1 |
| N/A | N/A | N/A | N/A | 2 | 2 |
| N/A | N/A | N/A | N/A | 10 | 15 |
| N/A | N/A | N/A | N/A | 1 | 1 |
| N/A | N/A | N/A | N/A | 43 | 51 |
| N/A | N/A | N/A | N/A | 7 | 10 |
| N/A | N/A | N/A | N/A | 9 | 9 |
| N/A | N/A | N/A | N/A | 15 | 19 |
| 4 | 8 | 5 | 4 | 15 | 5 |
| 6 | 4 | 4 | 5 | 11 | 6 |
| 8 | 7 | 7 | 6 | 13 | 7 |
| | | 15 | 8 | 11 | 10 |
| \$ 1,485,353 | \$ 1,621,538 | \$ 1,700,365 | \$ 1,699,938 | \$ 1,570,586 | \$ 1,771,560 |
| \$ 878,491 | \$ 891,779 | \$ 735,978 | \$ 645,920 | \$ 294,867 | \$ 294,867 |
| 657 | 587 | 578 | 599 | 468 | 442 |
| 1,091 | 1,091 | 1,091 | 1,091 | 1091 | 1,091 |
| \$ 60.66 | \$ 58.62 | \$ 82.29 | \$ 82.29 | \$ 85.62 | \$ 107.72 |
| 12,256 | 10,405 | 7,885 | 7,516 | 5637 | 45,385 |
| 3 | 2 | 2 | 2 | 2 | 2 |
| 18 | 14 | 13 | 12 | 14 | 4 |
| 10 | 10 | 11 | 12 | 8 | 6 |
| 12 | 12 | 12 | 12 | 10 | 10 |
| 9,398 | 6,672 | 4,813 | 4,580 | 4,552 | 1,722 |
| 1,945 | 1,069 | 1,001 | 1,183 | 1,058 | 881 |
| 495 | 404 | 267 | 309 | 258 | 221 |
| 68 | 53 | 63 | 74 | 58 | 42 |
| 2,191 | 2,603 | 3,007 | 3,072 | 2,248 | 1,584 |
| 207 | 34 | 48 | 34 | 159 | 80 |
| 9,023 | 10,161 | 9,444 | 9,912 | 7,240 | 4,141 |
| 47,203 | 53,682 | 55,851 | 54,743 | 51,196 | 44,353 |
| 1,472 | 1,142 | 1,116 | 995 | 1,054 | 1,235 |
| 2,561 | 2,869 | 2,556 | 3,626 | 3,563 | 4,162 |
| 67 | 53 | 58 | 48 | 46 | 52 |
| 13 | 10 | 3 | 9 | 6 | 0 |

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

| Function/Program | Fiscal Year | | | |
|---------------------------------------------------------------------|--------------|--------------|--------------|-------------|
| | 2012 | 2013 | 2014 | 2015 |
| Number of subdivisions | 2 | 0 | 1 | 0 |
| Number of summary subdivisions | 4 | 12 | 5 | 3 |
| Number of new addresses issued | 227 | 190 | 142 | 205 |
| Number of address changes and updates (2) | N/A | 111 | 95 | 486 |
| Number of new roads (2) | N/A | 22 | 12 | 17 |
| Number of voluntary program cleanups | 101 | 80 | 98 | 74 |
| Number of cleanup yards to landfill | 17,220 | 15,445 | 13,670 | 8,075 |
| Public Safety (continued) | | | | |
| Emergency Management | | | | |
| Number of radio towers owned by San Juan County | 16 | 16 | 16 | 16 |
| Number of radio towers used by SJC (maintained radio system within) | 24 | 24 | 24 | 24 |
| Floodplain Management (10) | | | | |
| Number of floodplain permits issued | N/A | N/A | N/A | N/A |
| Number of manufactured home permits issued | N/A | N/A | N/A | N/A |
| Fire Operations | | | | |
| Fire districts | 14 | 14 | 14 | 14 |
| Fire stations | 24 | 24 | 24 | 24 |
| Volunteer firefighters | 251 | 262 | 267 | 284 |
| Number of calls responded to | 8,021 | 9,417 | 10,765 | 9,349 |
| Juvenile Services | | | | |
| Juveniles housed in facility | | | | |
| Secure Detention | 562 | 559 | 766 | 398 |
| Emergency Crisis Shelter | 226 | 218 | 354 | 191 |
| Residential Treatment Center | 59 | 62 | 231 | 54 |
| CYFD Long Term | 37 | 39 | 42 | 16 |
| Number of beds | | | | |
| Secure Detention | 46 | 46 | 46 | 46 |
| Emergency Crisis Shelter | 16 | 16 | 16 | 16 |
| Residential Treatment Center | 16 | 16 | 16 | 16 |
| Per diem rate Secure Detention | \$ 185 | \$ 185 | \$ 185 | \$ 185 |
| Per diem rate CYFD Long Term | \$ 231 | \$ 231 | \$ 231 | \$ 231 |
| Public Works | | | | |
| Road | | | | |
| County maintained roads (miles) | 755.49 | 756.42 | 746.28 | 744.34 |
| Bridges (length in feet) | 2,988 | 2,988 | 2,988 | 2,988 |
| Number of bridges | 19 | 19 | 19 | 19 |
| Health and Welfare | | | | |
| Health Care Assistance | | | | |
| Number of claims processed | 6,939 | 8,715 | 8,076 | 2,439 |
| Dollar amount of claims | \$ 2,808,461 | \$ 3,548,326 | \$ 2,502,434 | \$ 763,472 |
| Sole Community Provider Report (SJRMC claims processed) | \$ 7,054,892 | \$ 8,455,146 | \$ 5,762,945 | \$ 500,000 |
| Safety Net Care Pool (SJRMC funding for uncompensated care) (12) | N/A | N/A | N/A | N/A |
| Contract Health Services (4) | N/A | N/A | N/A | \$ 84,530 |
| Contract Behavioral Health Services (12) | N/A | N/A | N/A | N/A |
| Indigent Cremations (12) | N/A | N/A | N/A | N/A |
| Housing Authority | | | | |
| Individuals/Families receiving housing assistance | 233 | 217 | 224 | 272 |
| Culture and Recreation | | | | |
| Parks & Facilities | | | | |
| Number of events held | 600 | 621 | 631 | 659 |
| Number of buildings maintained countywide | 101 | 102 | 101 | 101 |
| Number of buildings maintained at McGee Park | 22 | 22 | 22 | 22 |
| County fair attendance (approximately) | 90,400 | 92,200 | 92,000 | 94,000 |
| Buildings owned, but not maintained by San Juan County | 12 | 12 | 10 | 10 |
| Riverview Golf Course | | | | |
| Number of Rounds Played | 23,788 | 23,527 | 22,115 | 22,185 |
| Average Revenue per Round Played | \$ 27 | \$ 29 | \$ 28 | \$ 29 |
| Average Revenue per Green Fee | \$ 12 | \$ 12 | \$ 8 | \$ 8 |
| Average Revenue in Food & Beverage | \$ 4 | \$ 4 | \$ 4 | \$ 5 |
| Average Revenue in Merchandise | \$ 4 | \$ 4 | \$ 4 | \$ 5 |
| Environmental | | | | |
| Solid Waste | | | | |
| Transfer stations | 12 | 12 | 12 | 12 |
| Refuse collected at regional landfill (3) | 279,202 | 277,611 | 257,736 | (18) 30,045 |
| Discretely Presented Component Units | | | | |
| Public Safety | | | | |
| Communications Authority | | | | |
| Number of 911 calls answered | 55,556 | 57,203 | 60,135 | 79,114 |
| Total calls answered (including non-emergency lines) | 379,189 | 303,741 | 308,288 | 241,175 |

Source: Information provided by individual San Juan County departments.

- (1) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (2) Data for number of address changes and number of new roads was added in FY13.
- (3) Data for refuse collected at regional landfill measured in tons beginning FY15.
- (4) Data for contract health services was added in FY15.
- (5) Data for Alive @ 25 classes was added in FY16.
- (6) Data for mobile home tax releases processed was added in FY16.
- (7) Data for Information Technology access points was added in FY17.
- (8) Data for Legal tort claim notices received was added in FY18.
- (9) Data for Information Technology Phones Maintained includes Desk/Smart Phone in FY18.
- (10) Data for Floodplain Management added in FY19.
- (11) Data for GIS added in FY20
- (12) Data for Health and Welfare added in FY21

SCHEDULE 23

| Fiscal Year | | | | | |
|-------------|------------|------------|------------|------------|--------------|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 0 | 1 | 0 | 0 | 1 | 0 |
| 3 | 2 | 2 | 1 | 1 | 1 |
| 194 | 167 | 169 | 110 | 198 | 155 |
| 402 | 361 | 375 | 391 | 362 | 779 |
| 10 | 6 | 4 | 7 | 2 | 10 |
| 62 | 56 | 50 | 19 | 35 | 12 |
| 4,005 | 7,400 | 7,215 | 1,801 | 2,585 | 645 |
| 16 | 17 | 15 | 15 | 15 | 15 |
| 24 | 25 | 25 | 25 | 25 | 25 |
| N/A | N/A | N/A | 66 | 12 | 39 |
| N/A | N/A | N/A | 109 | 12 | 87 |
| 14 | 10 | 10 | 10 | 10 | 11 |
| 24 | 22 | 23 | 24 | 24 | 28 |
| 275 | 261 | 229 | 225 | 203 | 220 |
| 9,923 | 9,254 | 7,137 | 7,128 | 7,209 | 10,222 |
| 335 | 373 | 425 | 402 | 272 | 212 |
| 127 | 182 | 190 | 88 | 84 | 51 |
| 49 | 64 | 61 | 58 | 42 | 49 |
| 10 | 18 | 16 | 17 | 11 | - |
| 46 | 46 | 46 | 46 | 46 | 46 |
| 16 | 16 | 16 | 16 | 16 | 16 |
| 16 | 16 | 16 | 16 | 16 | 16 |
| \$ 185 | \$ 185 | \$ 185 | \$ 185 | \$ 225 | \$ 225 |
| \$ 231 | \$ 231 | \$ 231 | \$ 231 | \$ 231 | \$ - |
| 744.05 | 752.25 | 746.24 | 743.24 | 737.90 | 740.10 |
| 2,988 | 2,988 | 2,988 | 2,988 | 2,988 | 2,627 |
| 19 | 19 | 19 | 19 | 19 | 19 |
| 2,520 | 2,603 | 1,358 | 959 | 1,006 | 636 |
| \$ 660,301 | \$ 797,421 | \$ 768,124 | \$ 520,500 | \$ 453,371 | \$ 109,764 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| N/A | N/A | N/A | N/A | N/A | \$ 2,405,536 |
| \$ 147,569 | \$ 478,288 | \$ 419,607 | \$ 446,484 | \$ 413,981 | \$ 480,000 |
| N/A | N/A | N/A | N/A | N/A | \$ 40,761 |
| N/A | N/A | N/A | N/A | N/A | \$ 9,600 |
| 268 | 238 | 276 | 249 | 245 | 247 |
| 544 | 526 | 529 | 660 | 450 | 298 |
| 125 | 125 | 119 | 104 | 107 | 108 |
| 22 | 20 | 21 | 21 | 21 | 21 |
| 92,000 | 92,000 | 92,000 | 92,000 | 89,000 | 0 |
| 13 | 15 | 13 | 12 | 13 | 13 |
| 22,882 | 22,911 | 22,751 | 19,248 | 17,247 | 27,563 |
| \$ 26 | \$ 26 | \$ 26 | \$ 29 | \$ 28 | \$ 28 |
| \$ 7 | \$ 7 | \$ 8 | \$ 9 | \$ 9 | \$ 10 |
| \$ 4 | \$ 4 | \$ 3 | \$ 4 | \$ 3 | \$ 2 |
| \$ 5 | \$ 3 | \$ 3 | \$ 4 | \$ 3 | \$ 3 |
| 12 | 12 | 12 | 12 | 12 | 19 |
| 24,284 | 25,301 | 19,775 | 12,374 | 11,940 | 12,325 |
| 63,004 | 59,466 | 71,807 | 56,418 | 56,505 | 58,625 |
| 248,401 | 291,956 | 283,523 | 275,201 | 271,847 | 260,661 |

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

| Function/Program | Fiscal Year | | | |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2012 | 2013 | 2014 | 2015 |
| General Government | | | | |
| Land and Works of Art | \$ 1,568,445 | \$ 1,568,445 | \$ 1,568,445 | \$ 1,568,445 |
| Buildings | 7,595,303 | 8,226,107 | 8,226,107 | 8,226,107 |
| Improvements | 1,133,350 | 1,133,350 | 1,310,645 | 1,365,718 |
| Equipment | 6,657,342 | 6,130,838 | 5,794,633 | 5,577,714 |
| Total General Government | <u>16,954,440</u> | <u>17,058,740</u> | <u>16,899,830</u> | <u>16,737,984</u> |
| Public Safety | | | | |
| Land | 2,328,432 | 2,328,432 | 2,328,432 | 2,241,959 |
| Buildings | 53,210,657 | 53,432,094 | 72,980,006 | 72,835,702 |
| Improvements | 10,337,270 | 10,337,270 | 10,791,803 | 10,829,080 |
| Equipment | 25,066,127 | 26,168,194 | 27,716,792 | 29,400,779 |
| Total Public Safety | <u>90,942,486</u> | <u>92,265,990</u> | <u>113,817,033</u> | <u>115,307,520</u> |
| Public Works | | | | |
| Land | 29,989 | 29,989 | 29,989 | 29,989 |
| Buildings | 936,848 | 936,848 | 936,848 | 945,836 |
| Improvements | 172,241 | 172,241 | 172,241 | 172,241 |
| Equipment | 8,239,691 | 8,346,227 | 8,152,475 | 8,251,462 |
| Infrastructure | 109,428,746 | 112,526,714 | 113,330,071 | 112,326,948 |
| Total Public Works | <u>118,807,515</u> | <u>122,012,019</u> | <u>122,621,624</u> | <u>121,726,476</u> |
| Health and Welfare | | | | |
| Land | 356,044 | 356,044 | 356,044 | 328,373 |
| Buildings | 45,870,376 | 44,923,550 | 44,923,550 | 44,923,550 |
| Improvements | 16,214,263 | 16,380,290 | 16,427,568 | 16,597,164 |
| Equipment | 6,024,732 | 5,782,896 | 5,725,239 | 5,996,932 |
| Total Health and Welfare | <u>68,465,415</u> | <u>67,442,780</u> | <u>67,432,401</u> | <u>67,846,019</u> |
| Culture and Recreation | | | | |
| Land | 3,618,440 | 3,618,440 | 3,618,440 | 3,651,074 |
| Buildings | 14,079,418 | 16,023,439 | 16,011,837 | 16,011,837 |
| Improvements | 12,587,023 | 12,422,488 | 12,440,749 | 12,518,365 |
| Equipment | 2,386,352 | 2,419,084 | 2,319,150 | 2,333,639 |
| Total Culture and Recreation | <u>32,671,233</u> | <u>34,483,451</u> | <u>34,390,176</u> | <u>34,514,915</u> |
| Environmental | | | | |
| Land | 237,233 | 237,233 | 237,233 | 237,233 |
| Buildings | 152,976 | 152,976 | 152,976 | 152,976 |
| Improvements | 1,148,511 | 1,175,769 | 1,175,769 | 1,224,969 |
| Equipment | 1,838,094 | 2,010,256 | 2,010,256 | 2,044,903 |
| Total Environmental | <u>3,376,814</u> | <u>3,576,234</u> | <u>3,576,234</u> | <u>3,660,081</u> |
| Work in Progress | <u>22,288,551</u> | <u>21,468,979</u> | <u>2,036,055</u> | <u>8,426,493</u> |
| Total Capital Assets Primary Government | <u>\$ 353,506,454</u> | <u>\$ 358,308,193</u> | <u>\$ 360,773,353</u> | <u>\$ 368,219,488</u> |
| Discretely Presented Component Units | | | | |
| Communications Authority (1) | | | | |
| Land | - | - | - | - |
| Buildings | 1,360,987 | 1,360,987 | 1,360,987 | 1,360,987 |
| Improvements | 178,695 | 178,695 | 178,695 | 187,003 |
| Equipment | 1,716,082 | 1,683,043 | 1,628,161 | 1,530,357 |
| Total Communications Authority | <u>3,255,764</u> | <u>3,222,725</u> | <u>3,167,843</u> | <u>3,078,347</u> |
| Work in Progress | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,690,833</u> |
| Total Capital Assets Comm. Authority | <u>\$ 3,255,764</u> | <u>\$ 3,222,725</u> | <u>\$ 3,167,843</u> | <u>\$ 4,769,180</u> |
| San Juan Water Commission (2) | | | | |
| Land | - | - | - | - |
| Buildings | - | - | - | - |
| Improvements | - | - | - | - |
| Equipment | 96,251 | 121,026 | 114,868 | 103,070 |
| Total Capital Assets San Juan Water Com. | <u>\$ 96,251</u> | <u>\$ 121,026</u> | <u>\$ 114,868</u> | <u>\$ 103,070</u> |

- (1) Communications Authority capital assets were reported in the County totals prior to 1999, when they were separated as discretely presented component units for reporting purposes.
(2) San Juan Water Commission capital assets were reported in the County totals prior to 2006, when they were separated as discretely presented component units for reporting purposes.

SCHEDULE 24

| | | Fiscal Year | | | | | | | |
|----|-----------------------|-------------|-----------------------|------|-----------------------|------|-----------------------|----|-----------------------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | | |
| \$ | 1,568,445 | \$ | 1,568,445 | \$ | 1,585,736 | \$ | 1,579,680 | \$ | 1,579,680 |
| | 8,412,504 | | 8,226,107 | | 8,051,927 | | 8,094,610 | | 8,717,511 |
| | 1,365,718 | | 2,049,878 | | 2,492,924 | | 2,411,941 | | 2,411,941 |
| | 5,582,363 | | 4,427,466 | | 4,504,493 | | 4,616,782 | | 4,837,996 |
| | <u>16,929,030</u> | | <u>16,271,896</u> | | <u>16,636,043</u> | | <u>16,709,069</u> | | <u>17,309,136</u> |
| | | | | | | | | | |
| | 2,241,959 | | 2,307,624 | | 2,243,891 | | 2,237,490 | | 2,267,560 |
| | 72,835,702 | | 73,993,663 | | 74,434,013 | | 74,867,263 | | 77,547,140 |
| | 11,121,128 | | 13,842,359 | | 13,814,906 | | 13,276,985 | | 13,276,985 |
| | 29,310,884 | | 32,953,176 | | 33,464,817 | | 34,210,684 | | 35,556,931 |
| | <u>115,509,673</u> | | <u>123,096,822</u> | | <u>123,957,627</u> | | <u>124,592,422</u> | | <u>128,648,616</u> |
| | | | | | | | | | |
| | 29,989 | | 267,222 | | 244,122 | | 241,802 | | 227,222 |
| | 945,836 | | 945,836 | | 1,447,699 | | 1,550,460 | | 2,521,782 |
| | 172,241 | | 1,397,210 | | 1,387,260 | | 1,192,290 | | 1,192,290 |
| | 8,541,617 | | 9,164,755 | | 9,350,200 | | 9,620,540 | | 10,108,487 |
| | 115,325,454 | | 115,297,970 | | 116,082,325 | | 114,826,059 | | 114,720,153 |
| | <u>125,015,137</u> | | <u>127,072,993</u> | | <u>128,511,606</u> | | <u>127,431,151</u> | | <u>128,769,934</u> |
| | | | | | | | | | |
| | 418,216 | | 418,216 | | 385,728 | | 382,465 | | 361,960 |
| | 45,565,143 | | 45,751,539 | | 45,161,777 | | 45,306,300 | | 46,672,363 |
| | 16,592,722 | | 23,065,089 | | 23,051,095 | | 22,776,890 | | 22,776,890 |
| | 6,083,213 | | 5,825,036 | | 6,085,844 | | 6,466,049 | | 7,152,297 |
| | <u>68,659,294</u> | | <u>75,059,880</u> | | <u>74,684,444</u> | | <u>74,931,704</u> | | <u>76,963,510</u> |
| | | | | | | | | | |
| | 3,651,074 | | 3,651,074 | | 3,637,644 | | 3,636,295 | | 3,627,817 |
| | 16,011,837 | | 16,229,523 | | 15,985,722 | | 16,045,466 | | 16,610,182 |
| | 12,518,365 | | 12,518,365 | | 12,512,580 | | 12,399,227 | | 12,399,227 |
| | 2,625,405 | | 2,739,274 | | 2,847,089 | | 3,004,262 | | 3,287,949 |
| | <u>34,806,681</u> | | <u>35,138,236</u> | | <u>34,983,035</u> | | <u>35,085,250</u> | | <u>35,925,175</u> |
| | | | | | | | | | |
| | 237,233 | | - | | - | | - | | - |
| | 152,976 | | 152,976 | | 152,976 | | 152,976 | | 152,976 |
| | 1,224,969 | | - | | - | | - | | - |
| | 1,956,355 | | 2,148,172 | | 2,148,172 | | 2,148,172 | | 2,148,172 |
| | <u>3,571,533</u> | | <u>2,301,148</u> | | <u>2,301,148</u> | | <u>2,301,148</u> | | <u>2,301,148</u> |
| | | | | | | | | | |
| | 12,004,841 | | 4,089,588 | | 5,231,063 | | 8,589,929 | | 8,169,819 |
| | <u>\$ 376,496,189</u> | | <u>\$ 383,030,563</u> | | <u>\$ 386,304,966</u> | | <u>\$ 389,640,673</u> | | <u>\$ 398,087,338</u> |
| | | | | | | | | | |
| | - | | - | | - | | - | | - |
| | 1,360,987 | | 1,360,987 | | 1,360,987 | | 1,488,184 | | 1,488,184 |
| | 187,003 | | 187,003 | | 187,003 | | 40,023 | | 40,023 |
| | 1,597,565 | | 3,682,042 | | 3,756,154 | | 3,118,861 | | 3,118,861 |
| | <u>3,145,555</u> | | <u>5,230,032</u> | | <u>5,304,144</u> | | <u>4,647,068</u> | | <u>4,647,068</u> |
| | | | | | | | | | |
| | 2,048,544 | | - | | - | | - | | - |
| | <u>\$ 5,194,099</u> | | <u>\$ 5,230,032</u> | | <u>\$ 5,304,144</u> | | <u>\$ 4,647,068</u> | | <u>\$ 4,647,068</u> |
| | | | | | | | | | |
| | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - |
| | 103,070 | | 108,494 | | 120,915 | | 116,187 | | 116,187 |
| | <u>\$ 103,070</u> | | <u>\$ 108,494</u> | | <u>\$ 120,915</u> | | <u>\$ 116,187</u> | | <u>\$ 116,187</u> |

SAN JUAN COUNTY, NEW MEXICO
 BANK ACCOUNTS
 June 30, 2021

| Description | 6/30/21 Bank | | | Other Reconciling | Book Balance |
|-------------------------------------------|----------------------|---------------|--------------------|--------------------|-------------------|
| | Balance | O/S Deposits | O/S Checks | Items | |
| Citizens | | | | | |
| Citizens - HUD | \$ 327,330 | - | - | - | 327,330 |
| Tall Tree - Health Ins. | 133,201 | - | (133,216) | 15 | - |
| Total Demand Deposits | 460,531 | - | (133,216) | 15 | 327,330 |
| Citizens - Certificates of Deposit | 2,000,000 | - | - | - | 2,000,000 |
| Citizens Bank Total | 2,460,531 | - | (133,216) | 15 | 2,327,330 |
| Vectra Bank | | | | | |
| Vectra Bank | 665,744 | - | - | - | 665,744 |
| Vectra Bank - Non Interest | 3,282,940 | - | - | - | 3,282,940 |
| Vectra Bank Total | 3,948,684 | - | - | - | 3,948,684 |
| Washington Federal | | | | | |
| Washington Federal | 10,134,843 | - | - | - | 10,134,843 |
| Washington Federal Bank total | 10,134,843 | - | - | - | 10,134,843 |
| Wells Fargo Bank | | | | | |
| Wells Fargo - Operating | 19,412,021 | 13,481 | (1,914,579) | (1,998,896) | 15,512,027 |
| SJC Payroll Account | 1,402,384 | - | (76,926) | (11,580) | 1,313,878 |
| Communications Authority Payroll Account | 73,484 | 11,580 | (5,220) | - | 79,844 |
| San Juan Water Commission Payroll Account | 20,252 | - | (1,199) | - | 19,053 |
| Criminal Justice Training Authority | 180,197 | - | (193) | - | 180,004 |
| Wells Fargo - Property Tax Account | 1,278,400 | 35,653 | (15,306) | (89) | 1,298,658 |
| Clerks Refund Account | 291 | - | (48) | 663 | 906 |
| Wells Fargo Bank Total | 22,367,029 | 60,714 | (2,013,471) | (2,009,902) | 18,404,370 |
| Total all banks | \$ 38,911,087 | 60,714 | (2,146,687) | (2,009,887) | 34,815,227 |

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2021

| Pledged Collateral | | Citizens | Washington | | | |
|-----------------------------------------------|-------------------|---------------------|-------------------|-------------------|------------------|----------------------|
| Safekeeping Location | Type of Security | Bank of Farmington | Wells Fargo Bank | Federal Bank | Vectra Bank | Total |
| Funds on deposit | | | | | | |
| Interest bearing deposits | | \$ 327,330 | - | 10,134,843 | 665,744 | 11,127,917 |
| Non-interest bearing deposits | | 133,201 | 22,367,029 | - | 3,282,940 | 25,783,170 |
| Certificates of deposit | | 2,000,000 | - | - | - | 2,000,000 |
| | | <u>2,460,531</u> | <u>22,367,029</u> | <u>10,134,843</u> | <u>3,948,684</u> | <u>38,911,087</u> |
| Less: FDIC insurance | | 250,000 | 250,000 | 250,000 | 500,000 | 1,250,000 |
| Total uninsured public funds | | <u>\$ 2,210,531</u> | <u>22,117,029</u> | <u>9,884,843</u> | <u>3,448,684</u> | <u>37,661,087</u> |
| Pledged Collateral Required: | | | | | | |
| 50 percent on deposits | | \$ 1,105,266 | 11,058,514 | 4,942,422 | 1,724,342 | 18,830,544 |
| Pledged Collateral Required | | <u>1,105,266</u> | <u>11,058,514</u> | <u>4,942,422</u> | <u>1,724,342</u> | <u>18,830,544</u> |
| Pledged Collateral at June 30, 2021 | | <u>3,895,786</u> | <u>24,801,577</u> | <u>4,966,398</u> | <u>3,852,142</u> | <u>37,515,903</u> |
| Excess (deficiency) | | <u>\$ 2,790,520</u> | <u>13,743,063</u> | <u>23,976</u> | <u>2,127,800</u> | <u>18,685,359</u> |
| Pledged collateral | | | | | | |
| Federal Home Loan Bank | FHLB 6/20/31 | | | | | |
| Dallas, Texas | CUSIP # 3133EEUL2 | 3,895,786 | - | - | - | 3,895,786 |
| Federal Home Loan Bank | FNMA 10/1/42 | | | | | |
| Des Moines, Iowa | CUSIP #3138ELKM4 | - | - | 4,966,398 | - | 4,966,398 |
| Bank of New York | FMAC 10/01/42 | | | | | |
| Mellon, New York | CUSIP #31329JMA2 | - | 7,028,280 | - | - | 7,028,280 |
| | FMAC 8/01/47 | | | | | |
| | CUSIP #3132A5HF5 | - | 2,843,578 | - | - | 2,843,578 |
| | FMAC 9/01/49 | | | | | |
| | CUSIP #3133KGP69 | - | 4,892,194 | - | - | 4,892,194 |
| | FMAC 9/01/42 | | | | | |
| | CUSIP #31417DAK9 | - | 10,037,525 | - | - | 10,037,525 |
| Zions Bank | FNMA 6/01/48 | | | | | |
| Salt Lake City, Utah | CUSIP #3140J8NQ2 | - | - | - | 470,764 | 470,764 |
| | GNMA 4/20/44 | | | | | |
| | CUSIP #36179QBY6 | - | - | - | 572,624 | 572,624 |
| | GNMA 12/20/48 | | | | | |
| | CUSIP #36179UJG8 | - | - | - | 961,035 | 961,035 |
| | GNMA 2/20/49 | | | | | |
| | CUSIP #36179UMW9 | - | - | - | 1,052,584 | 1,052,584 |
| | GNMA 4/20/49 | | | | | |
| | CUSIP #36179URE4 | - | - | - | 795,135 | 795,135 |
| Totals | | <u>\$ 3,895,786</u> | <u>24,801,577</u> | <u>4,966,398</u> | <u>3,852,142</u> | <u>37,515,903</u> |
| Reconciliation to Financial Statements: | | | | | | |
| Total per banks | | \$ 2,460,531 | 22,367,029 | 10,134,843 | 3,948,684 | 38,911,087 |
| Reconciling items: | | | | | | |
| Deposits in transit | | - | 60,714 | - | - | 60,714 |
| Outstanding checks | | (133,216) | (2,013,471) | - | - | (2,146,687) |
| Other reconciling items | | 15 | (2,009,902) | - | - | (2,009,887) |
| | | <u>\$ 2,327,330</u> | <u>18,404,370</u> | <u>10,134,843</u> | <u>3,948,684</u> | <u>34,815,227</u> |
| Investments | | | | | | 33,153,859 |
| Cash on hand | | | | | | 10,110 |
| Cash and investments per financial statements | | | | | | <u>\$ 67,979,196</u> |

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2021

| | |
|-------------------------------------------------|----------------------------|
| Property taxes receivable, beginning of year | \$ 4,861,002 |
| Changes to Tax Roll | |
| Net taxes charged to treasurer for fiscal year | 81,009,983 |
| Adjustments | |
| Net increases in taxes receivables | <u>2,002,652</u> |
| Total receivables prior to collections | <u>87,873,637</u> |
| | |
| Collections for fiscal year ended June 30, 2021 | <u>82,840,884</u> |
| | |
| Property taxes receivables, end of year | <u><u>\$ 5,032,753</u></u> |

Property taxes receivable by years

| | |
|------|------------------|
| 2011 | \$ 5,095 |
| 2012 | 8,308 |
| 2013 | 17,219 |
| 2014 | 35,362 |
| 2015 | 236,819 |
| 2016 | 183,478 |
| 2017 | 302,810 |
| 2018 | 594,595 |
| 2019 | 1,217,022 |
| 2020 | <u>2,432,045</u> |

| | |
|-------------------------------|-----------|
| Total taxes receivable | 5,032,753 |
|-------------------------------|-----------|

| | |
|-----------------------------------------------------------------------------------------|---------------|
| Property taxes receivable reported in the general fund | 1,369,793 |
| Property taxes receivable reported in the special revenue funds (water reserve fund) | <u>96,538</u> |
| Subtotal | 1,466,331 |

| | |
|----------------------------------------------------------|----------------------------|
| Total property taxes receivable - custodial funds | <u><u>\$ 3,566,422</u></u> |
|----------------------------------------------------------|----------------------------|

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|------------------------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| Aztec Schools Operating-010_011 | | | | | | | | | |
| 2011 | 136,263.25 | 0.00 | 136,254.44 | 1,362.54 | 0.00 | 134,891.90 | 0.00 | 0.00 | 8.81 |
| 2012 | 139,903.23 | 0.00 | 139,891.37 | 1,398.91 | 0.00 | 138,492.46 | 0.00 | 0.00 | 11.86 |
| 2013 | 140,113.64 | 0.00 | 140,048.13 | 1,400.48 | 0.00 | 138,647.65 | 0.00 | 0.00 | 65.51 |
| 2014 | 142,745.01 | 6.42 | 142,649.85 | 1,426.50 | 6.36 | 141,223.35 | 2.17 | 0.00 | 95.16 |
| 2015 | 144,379.45 | 29.39 | 140,757.82 | 1,407.58 | 29.10 | 139,350.24 | 7.03 | 0.00 | 3,621.63 |
| 2016 | 141,742.70 | 81.11 | 140,959.54 | 1,409.60 | 80.31 | 139,549.94 | 20.45 | 0.00 | 783.16 |
| 2017 | 138,444.85 | 463.69 | 137,372.09 | 1,373.72 | 459.10 | 135,998.37 | 44.76 | 0.00 | 1,072.76 |
| 2018 | 154,052.83 | 1,555.29 | 152,053.03 | 1,520.53 | 1,539.89 | 150,532.50 | 298.26 | 0.00 | 1,999.80 |
| 2019 | 145,398.48 | 3,668.22 | 141,815.03 | 1,418.15 | 3,631.90 | 140,396.88 | 236.63 | 0.00 | 3,583.45 |
| 2020 | 147,656.10 | 141,195.00 | 141,215.43 | 1,412.15 | 139,797.03 | 139,803.28 | 2,985.70 | 0.00 | 6,440.67 |
| Total Aztec Schools Operational | 1,430,699.54 | 146,999.13 | 1,413,016.73 | 14,130.17 | 145,543.69 | 1,398,886.56 | 3,595.00 | 0.00 | 17,682.81 |
| Aztec Schools Debt Service-010-1_011-1 | | | | | | | | | |
| 2011 | 1,722,150.32 | 0.00 | 1,722,050.30 | 17,220.50 | 0.00 | 1,704,829.80 | 0.00 | 0.00 | 100.02 |
| 2012 | 2,531,009.54 | 0.00 | 2,530,803.19 | 25,308.03 | 0.00 | 2,505,495.16 | 0.00 | 0.00 | 206.35 |
| 2013 | 3,316,829.87 | 0.00 | 3,315,376.45 | 33,153.76 | 0.00 | 3,282,222.69 | 0.00 | 0.00 | 1,453.42 |
| 2014 | 2,692,080.60 | 164.79 | 2,690,372.19 | 26,903.72 | 163.16 | 2,663,468.47 | 55.64 | 0.00 | 1,708.41 |
| 2015 | 3,456,381.72 | 697.42 | 3,394,342.18 | 33,943.42 | 690.51 | 3,360,398.76 | 146.90 | 0.00 | 62,039.54 |
| 2016 | 4,428,595.98 | 2,380.66 | 4,408,933.14 | 44,089.33 | 2,357.09 | 4,364,843.81 | 585.38 | 0.00 | 19,662.84 |
| 2017 | 4,175,414.37 | 14,952.35 | 4,147,573.04 | 41,475.73 | 14,804.31 | 4,106,097.31 | 1,403.91 | 0.00 | 27,841.33 |
| 2018 | 4,479,228.72 | 47,868.66 | 4,423,484.26 | 44,234.84 | 47,394.71 | 4,379,249.42 | 8,663.88 | 0.00 | 55,744.46 |
| 2019 | 4,269,406.54 | 111,796.18 | 4,165,157.33 | 41,651.57 | 110,689.29 | 4,123,505.76 | 7,410.35 | 0.00 | 104,249.21 |
| 2020 | 3,525,035.75 | 3,367,978.93 | 3,368,432.40 | 33,684.32 | 3,334,632.60 | 3,334,748.08 | 61,149.60 | 0.00 | 156,603.35 |
| Total Aztec Schools Debt Svc. | 34,596,133.41 | 3,545,838.99 | 34,166,524.48 | 341,665.24 | 3,510,731.67 | 33,824,859.24 | 79,415.66 | 0.00 | 429,608.93 |
| Aztec Schools Capital Improvements-010-2 | | | | | | | | | |
| 2011 | 726,638.87 | 0.00 | 726,596.23 | 7,265.96 | 0.00 | 719,330.27 | 0.00 | 0.00 | 42.64 |
| 2012 | 750,630.39 | 0.00 | 750,568.97 | 7,505.69 | 0.00 | 743,063.28 | 0.00 | 0.00 | 61.42 |
| 2013 | 717,616.49 | 0.00 | 717,300.16 | 7,173.00 | 0.00 | 710,127.16 | 0.00 | 0.00 | 316.33 |
| 2014 | 731,858.18 | 43.54 | 731,391.27 | 7,313.91 | 43.11 | 724,077.36 | 14.70 | 0.00 | 466.91 |
| 2015 | 742,388.19 | 149.94 | 728,454.16 | 7,284.54 | 148.46 | 721,169.62 | 32.07 | 0.00 | 13,934.03 |
| 2016 | 734,213.38 | 397.98 | 730,851.14 | 7,308.51 | 394.04 | 723,542.63 | 98.19 | 0.00 | 3,362.24 |
| 2017 | 727,647.80 | 2,584.27 | 722,699.10 | 7,226.99 | 2,558.68 | 715,472.11 | 243.43 | 0.00 | 4,948.70 |
| 2018 | 794,292.78 | 8,442.36 | 784,365.90 | 7,843.66 | 8,358.77 | 776,522.24 | 1,536.50 | 0.00 | 9,926.88 |
| 2019 | 787,337.52 | 20,616.77 | 768,112.53 | 7,681.13 | 20,412.64 | 760,431.40 | 1,366.57 | 0.00 | 19,224.99 |
| 2020 | 798,584.68 | 763,003.96 | 763,106.73 | 7,631.07 | 755,449.47 | 755,475.66 | 13,853.23 | 0.00 | 35,477.95 |
| Total Aztec Sch. Cap. Imp. | 7,511,208.28 | 795,238.82 | 7,423,446.19 | 74,234.46 | 787,365.17 | 7,349,211.73 | 17,144.69 | 0.00 | 87,762.09 |
| Aztec Schools Education Tech. Debt Service-010-3_011-3 | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2020 | 800,278.40 | 764,622.26 | 764,725.20 | 7,647.25 | 757,051.74 | 757,077.95 | 13,882.62 | 0.00 | 35,553.20 |
| Total Aztec Sch. Ed. Tech. | 800,278.40 | 764,622.26 | 764,725.20 | 7,647.25 | 757,051.74 | 757,077.95 | 13,882.62 | 0.00 | 35,553.20 |
| Aztec Sch/Mosaic Academy Capital Improvements-010-1&2 | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 40,587.38 | 0.00 | 40,569.49 | 405.69 | 0.00 | 40,163.80 | 0.00 | 0.00 | 17.89 |
| 2014 | 40,781.61 | 2.40 | 40,755.58 | 407.56 | 2.38 | 40,348.02 | 0.81 | 0.00 | 26.03 |
| 2015 | 42,854.05 | 8.65 | 42,050.80 | 420.51 | 8.56 | 41,630.29 | 1.85 | 0.00 | 803.25 |
| 2016 | 43,467.00 | 23.57 | 43,267.71 | 432.68 | 23.34 | 42,835.03 | 5.81 | 0.00 | 199.29 |
| 2017 | 43,461.71 | 154.31 | 43,165.86 | 431.66 | 152.78 | 42,734.20 | 14.54 | 0.00 | 295.85 |
| 2018 | 49,220.90 | 522.98 | 48,605.57 | 486.06 | 517.80 | 48,119.51 | 95.22 | 0.00 | 615.33 |
| 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Aztec Sch/Mosaic Cap. Imp. | 260,372.65 | 711.91 | 258,415.01 | 2,584.15 | 704.86 | 255,830.86 | 118.23 | 0.00 | 1,957.64 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|-----------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| 61/20 School District Operating | | | | | | | | | |
| 2011 | 557.31 | 0.00 | 557.31 | 5.57 | 0.00 | 551.74 | 0.00 | 0.00 | 0.00 |
| 2012 | 647.74 | 0.00 | 647.74 | 6.48 | 0.00 | 641.26 | 0.00 | 0.00 | 0.00 |
| 2013 | 663.29 | 0.00 | 663.29 | 6.63 | 0.00 | 656.66 | 0.00 | 0.00 | 0.00 |
| 2014 | 76.31 | 0.00 | 76.31 | 0.76 | 0.00 | 75.55 | 0.00 | 0.00 | 0.00 |
| 2015 | 790.65 | 0.00 | 790.65 | 7.91 | 0.00 | 782.74 | 0.00 | 0.00 | 0.00 |
| 2016 | 783.52 | 0.00 | 783.52 | 7.84 | 0.00 | 775.68 | 0.00 | 0.00 | 0.00 |
| 2017 | 754.19 | 0.00 | 754.17 | 7.54 | 0.00 | 746.63 | 0.00 | 0.00 | 0.02 |
| 2018 | 754.85 | 0.00 | 754.83 | 7.55 | 0.00 | 747.28 | 0.00 | 0.00 | 0.02 |
| 2019 | 757.51 | 29.69 | 687.14 | 6.87 | 29.40 | 680.27 | 0.00 | 0.00 | 70.37 |
| 2020 | 758.02 | 628.54 | 622.32 | 6.22 | 622.32 | 616.10 | 0.00 | 0.00 | 135.70 |
| Total 61/20 Schools Operational | 6,543.39 | 658.24 | 6,337.28 | 63.37 | 651.72 | 6,273.91 | 0.00 | 0.00 | 206.11 |
| 61/20 Schools Debt Service | | | | | | | | | |
| 2011 | 8,017.66 | 0.00 | 8,017.66 | 80.18 | 0.00 | 7,937.48 | 0.00 | 0.00 | 0.00 |
| 2012 | 9,279.62 | 0.00 | 9,279.62 | 92.80 | 0.00 | 9,186.82 | 0.00 | 0.00 | 0.00 |
| 2013 | 12,334.34 | 0.00 | 12,334.34 | 123.34 | 0.00 | 12,211.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 1,959.31 | 0.00 | 1,959.31 | 19.59 | 0.00 | 1,939.72 | 0.00 | 0.00 | 0.00 |
| 2015 | 14,481.39 | 0.00 | 14,481.39 | 144.81 | 0.00 | 14,336.58 | 0.00 | 0.00 | 0.00 |
| 2016 | 18,584.38 | 0.00 | 18,584.38 | 185.84 | 0.00 | 18,398.54 | 0.00 | 0.00 | 0.00 |
| 2017 | 17,913.07 | 0.00 | 17,912.39 | 179.12 | 0.00 | 17,733.27 | 0.00 | 0.00 | 0.68 |
| 2018 | 16,970.90 | 0.00 | 16,970.25 | 169.70 | 0.00 | 16,800.55 | 0.00 | 0.00 | 0.65 |
| 2019 | 17,031.15 | 692.44 | 15,497.03 | 154.97 | 685.58 | 15,342.06 | 0.00 | 0.00 | 1,534.12 |
| 2020 | 13,883.20 | 11,661.77 | 11,546.31 | 115.46 | 11,546.31 | 11,430.85 | 0.00 | 0.00 | 2,336.89 |
| Total 61/20 Schools Debt Svc. | 130,455.02 | 12,354.21 | 126,582.68 | 1,265.83 | 12,231.89 | 125,316.85 | 0.00 | 0.00 | 3,872.34 |
| 61/20 Schools Capital Improvements | | | | | | | | | |
| 2011 | 2,432.72 | 0.00 | 2,432.72 | 24.33 | 0.00 | 2,408.39 | 0.00 | 0.00 | 0.00 |
| 2012 | 2,816.93 | 0.00 | 2,816.93 | 28.17 | 0.00 | 2,788.76 | 0.00 | 0.00 | 0.00 |
| 2013 | 2,887.96 | 0.00 | 2,887.96 | 28.88 | 0.00 | 2,859.08 | 0.00 | 0.00 | 0.00 |
| 2014 | 546.47 | 0.00 | 546.47 | 5.46 | 0.00 | 541.01 | 0.00 | 0.00 | 0.00 |
| 2015 | 3,405.87 | 0.00 | 3,405.87 | 34.06 | 0.00 | 3,371.81 | 0.00 | 0.00 | 0.00 |
| 2016 | 3,398.48 | 0.00 | 3,398.48 | 33.98 | 0.00 | 3,364.50 | 0.00 | 0.00 | 0.00 |
| 2017 | 3,274.28 | 0.00 | 3,274.16 | 32.74 | 0.00 | 3,241.42 | 0.00 | 0.00 | 0.12 |
| 2018 | 3,288.29 | 0.00 | 3,288.17 | 32.88 | 0.00 | 3,255.29 | 0.00 | 0.00 | 0.12 |
| 2019 | 3,140.78 | 127.69 | 2,857.87 | 28.58 | 126.43 | 2,829.29 | 0.00 | 0.00 | 282.91 |
| 2020 | 3,145.19 | 2,641.94 | 2,615.78 | 26.16 | 2,615.78 | 2,589.62 | 0.00 | 0.00 | 529.41 |
| Total 61/20 Sch. Cap. Imp. | 28,336.97 | 2,769.63 | 27,524.41 | 275.24 | 2,742.21 | 27,249.17 | 0.00 | 0.00 | 812.56 |
| 61/20 Schools Edu. Tech | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2020 | 3,151.86 | 2,647.53 | 2,621.32 | 26.21 | 2,621.32 | 2,595.11 | 0.00 | 0.00 | 530.54 |
| Total 61/20 Sch. Edu. Tech. | 3,151.86 | 2,647.53 | 2,621.32 | 26.21 | 2,621.32 | 2,595.11 | 0.00 | 0.00 | 530.54 |
| Total Aztec/Mosaic and 61/20 School District | | | | | | | | | |
| 2011 | 2,596,060.13 | 0.00 | 2,595,908.66 | 25,959.09 | 0.00 | 2,569,949.57 | 0.00 | 0.00 | 151.47 |
| 2012 | 3,434,287.45 | 0.00 | 3,434,007.82 | 34,340.08 | 0.00 | 3,399,667.74 | 0.00 | 0.00 | 279.63 |
| 2013 | 4,231,032.97 | 0.00 | 4,229,179.82 | 42,291.80 | 0.00 | 4,186,888.02 | 0.00 | 0.00 | 1,853.15 |
| 2014 | 3,610,047.49 | 217.16 | 3,607,750.98 | 36,077.51 | 215.01 | 3,571,673.47 | 73.32 | 0.00 | 2,296.51 |
| 2015 | 4,404,681.32 | 885.40 | 4,324,282.87 | 43,242.83 | 876.63 | 4,281,040.04 | 187.85 | 0.00 | 80,398.45 |
| 2016 | 5,370,785.44 | 2,883.33 | 5,346,777.91 | 53,467.78 | 2,854.78 | 5,293,310.13 | 709.83 | 0.00 | 24,007.53 |
| 2017 | 5,106,910.27 | 18,154.62 | 5,072,750.81 | 50,727.51 | 17,974.87 | 5,022,023.30 | 1,706.64 | 0.00 | 34,159.46 |
| 2018 | 5,497,809.27 | 58,389.28 | 5,429,522.01 | 54,295.22 | 57,811.17 | 5,375,226.79 | 10,593.86 | 0.00 | 68,287.26 |
| 2019 | 5,223,071.98 | 136,930.99 | 5,094,126.93 | 50,941.27 | 135,575.24 | 5,043,185.66 | 9,013.55 | 0.00 | 128,945.05 |
| 2020 | 5,292,493.20 | 5,054,379.94 | 5,054,885.49 | 50,548.85 | 5,004,336.57 | 5,004,336.64 | 91,871.15 | 0.00 | 237,607.71 |
| Total Aztec/Mosaic and 61/20 Sch | 44,767,179.52 | 5,271,840.71 | 44,189,193.30 | 441,891.93 | 5,219,644.27 | 43,747,301.37 | 114,156.20 | 0.00 | 577,986.22 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|--------------------------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| Bloomfield Schools Operating-012_13 | | | | | | | | | |
| 2011 | 191,813.76 | 0.00 | 191,807.40 | 1,918.07 | 0.00 | 189,889.33 | 0.00 | 0.00 | 6.36 |
| 2012 | 194,991.69 | 0.00 | 194,976.66 | 1,949.77 | 0.00 | 193,026.89 | 0.00 | 0.00 | 15.03 |
| 2013 | 195,347.81 | 1.97 | 195,325.96 | 1,953.26 | 1.95 | 193,372.70 | 0.00 | 0.00 | 21.85 |
| 2014 | 198,087.62 | 3.45 | 198,000.96 | 1,980.01 | 3.42 | 196,020.95 | 0.00 | 0.00 | 86.66 |
| 2015 | 208,188.25 | 27.43 | 208,056.49 | 2,080.56 | 27.16 | 205,975.93 | 3.62 | 0.00 | 131.76 |
| 2016 | 211,321.38 | 100.90 | 210,975.14 | 2,109.75 | 99.90 | 208,865.39 | 7.98 | 0.00 | 346.24 |
| 2017 | 216,301.58 | 289.39 | 215,755.66 | 2,157.56 | 286.52 | 213,598.10 | 13.09 | 0.00 | 545.92 |
| 2018 | 198,620.85 | 881.13 | 197,368.34 | 1,973.68 | 872.41 | 195,394.66 | 53.19 | 0.00 | 1,252.51 |
| 2019 | 205,626.36 | 3,891.96 | 203,250.44 | 2,032.50 | 3,853.43 | 201,217.94 | 242.13 | 0.00 | 2,375.92 |
| 2020 | 206,305.57 | 201,246.07 | 201,266.24 | 2,012.66 | 199,253.53 | 199,253.58 | 1,484.98 | 0.00 | 5,039.33 |
| Total Bloomfield Sch. Oper. | 2,026,604.87 | 206,442.30 | 2,016,783.29 | 20,167.83 | 204,398.32 | 1,996,615.46 | 1,804.99 | 0.00 | 9,821.58 |
| Bloomfield Schools Debt Service-012-1_013-1 | | | | | | | | | |
| 2011 | 2,778,925.70 | 0.00 | 2,778,806.02 | 27,788.06 | 0.00 | 2,751,017.96 | 0.00 | 0.00 | 119.68 |
| 2012 | 3,057,286.39 | 0.00 | 3,057,019.90 | 30,570.20 | 0.00 | 3,026,449.70 | 0.00 | 0.00 | 266.49 |
| 2013 | 4,107,406.44 | 50.40 | 4,106,906.89 | 41,069.07 | 49.90 | 4,065,837.82 | 0.00 | 0.00 | 499.55 |
| 2014 | 3,391,369.73 | 85.92 | 3,389,899.21 | 33,898.99 | 85.07 | 3,356,000.22 | 0.00 | 0.00 | 1,470.52 |
| 2015 | 4,061,298.29 | 713.33 | 4,058,427.49 | 40,584.27 | 706.27 | 4,017,843.22 | 69.22 | 0.00 | 2,870.80 |
| 2016 | 4,444,430.50 | 2,564.57 | 4,435,977.10 | 44,359.77 | 2,539.18 | 4,391,617.33 | 232.90 | 0.00 | 8,453.40 |
| 2017 | 4,519,796.97 | 7,257.97 | 4,506,001.10 | 45,060.01 | 7,186.11 | 4,460,941.09 | 360.51 | 0.00 | 13,795.87 |
| 2018 | 4,579,828.46 | 24,069.48 | 4,546,672.10 | 45,466.72 | 23,831.17 | 4,501,205.38 | 1,576.00 | 0.00 | 33,156.36 |
| 2019 | 4,101,467.09 | 84,906.33 | 4,046,189.49 | 40,461.89 | 84,065.67 | 4,005,727.60 | 6,202.00 | 0.00 | 55,277.60 |
| 2020 | 4,253,563.65 | 4,132,847.18 | 4,133,260.53 | 41,332.61 | 4,091,927.90 | 4,091,927.92 | 35,988.95 | 0.00 | 120,303.12 |
| Total Bloomfield Sch Debt | 39,295,373.22 | 4,252,495.18 | 39,059,159.83 | 390,591.60 | 4,210,391.27 | 38,668,568.23 | 44,429.58 | 0.00 | 236,213.39 |
| Bloomfield Schools Capital Improvements-012-2_013-2 | | | | | | | | | |
| 2011 | 865,642.04 | 0.00 | 865,606.27 | 8,656.06 | 0.00 | 856,950.21 | 0.00 | 0.00 | 35.77 |
| 2012 | 883,093.84 | 0.00 | 883,018.27 | 8,830.18 | 0.00 | 874,188.09 | 0.00 | 0.00 | 75.57 |
| 2013 | 912,250.19 | 11.19 | 912,139.23 | 9,121.39 | 11.08 | 903,017.84 | 0.00 | 0.00 | 110.96 |
| 2014 | 921,073.59 | 23.16 | 920,674.13 | 9,206.74 | 22.93 | 911,467.39 | 0.00 | 0.00 | 399.46 |
| 2015 | 965,454.86 | 168.15 | 964,774.79 | 9,647.75 | 166.49 | 955,127.04 | 16.47 | 0.00 | 680.07 |
| 2016 | 979,580.56 | 560.39 | 977,730.17 | 9,777.30 | 554.84 | 967,952.87 | 50.62 | 0.00 | 1,850.39 |
| 2017 | 1,003,570.88 | 1,601.26 | 1,000,527.99 | 10,005.28 | 1,585.41 | 990,522.71 | 79.31 | 0.00 | 3,042.89 |
| 2018 | 935,613.57 | 4,917.16 | 928,840.05 | 9,288.40 | 4,868.48 | 919,551.65 | 321.96 | 0.00 | 6,773.52 |
| 2019 | 958,734.72 | 19,847.21 | 945,813.35 | 9,458.13 | 19,650.70 | 936,355.22 | 1,449.74 | 0.00 | 12,921.37 |
| 2020 | 961,365.95 | 934,082.32 | 934,175.72 | 9,341.76 | 924,833.98 | 924,833.96 | 8,134.02 | 0.00 | 27,190.23 |
| Total Bloomfield Sch Cap | 9,386,380.20 | 961,210.85 | 9,333,299.97 | 93,333.00 | 951,693.91 | 9,239,966.97 | 10,052.12 | 0.00 | 53,080.23 |
| Bloomfield Schools Education Tech. Debt Service-012-3_013-3 | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 591,059.95 | 12,235.82 | 583,093.93 | 5,830.94 | 12,114.67 | 577,262.99 | 893.78 | 0.00 | 7,966.02 |
| 2020 | 431,172.63 | 418,935.89 | 418,977.82 | 4,189.78 | 414,788.01 | 414,788.04 | 3,648.11 | 0.00 | 12,194.81 |
| Total Bloomfield Sch ET Debt | 1,022,232.58 | 431,171.71 | 1,002,071.75 | 10,020.72 | 426,902.68 | 992,051.03 | 4,541.89 | 0.00 | 20,160.83 |
| Total Bloomfield Schools | | | | | | | | | |
| 2010 | 3,836,381.50 | 0.00 | 3,836,219.69 | 38,362.20 | 0.00 | 3,797,857.49 | 0.00 | 0.00 | 161.81 |
| 2011 | 4,135,371.92 | 0.00 | 4,135,014.83 | 41,350.15 | 0.00 | 4,093,664.68 | 0.00 | 0.00 | 357.09 |
| 2012 | 5,215,004.44 | 63.56 | 5,214,372.08 | 52,143.72 | 62.93 | 5,162,228.36 | 0.00 | 0.00 | 632.36 |
| 2013 | 4,510,530.94 | 112.53 | 4,508,574.30 | 45,085.74 | 111.42 | 4,463,488.56 | 0.00 | 0.00 | 1,956.64 |
| 2014 | 5,234,941.40 | 908.92 | 5,231,258.77 | 52,312.59 | 899.92 | 5,178,946.18 | 89.31 | 0.00 | 3,682.63 |
| 2015 | 5,635,332.44 | 3,225.86 | 5,624,682.41 | 56,246.82 | 3,193.92 | 5,568,435.59 | 291.50 | 0.00 | 10,650.03 |
| 2016 | 5,739,669.43 | 9,148.62 | 5,722,284.75 | 57,222.85 | 9,058.04 | 5,665,061.90 | 452.91 | 0.00 | 17,384.68 |
| 2017 | 5,714,062.88 | 29,867.78 | 5,672,880.49 | 56,728.80 | 29,572.06 | 5,616,151.69 | 1,951.15 | 0.00 | 41,182.39 |
| 2018 | 5,856,888.12 | 120,881.31 | 5,778,347.21 | 57,783.47 | 119,684.47 | 5,720,563.74 | 8,787.65 | 0.00 | 78,540.91 |
| 2019 | 5,852,407.80 | 5,687,111.45 | 5,687,680.31 | 56,876.80 | 5,630,803.42 | 5,630,803.51 | 49,256.06 | 0.00 | 164,727.49 |
| Total Bloomfield Schools | 51,730,590.87 | 5,851,320.04 | 51,411,314.84 | 514,113.15 | 5,793,386.18 | 50,897,201.69 | 60,828.58 | 0.00 | 319,276.03 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|--------------------------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| Farmington Schools Operating-014_015 | | | | | | | | | |
| 2011 | 499,552.35 | 0.00 | 499,504.55 | 4,995.05 | 0.00 | 494,509.50 | 0.00 | 0.00 | 47.80 |
| 2012 | 514,635.63 | 1.03 | 514,560.47 | 5,145.60 | 1.02 | 509,414.87 | 0.00 | 0.00 | 75.16 |
| 2013 | 523,823.69 | 19.16 | 523,681.27 | 5,236.81 | 18.97 | 518,444.46 | 0.00 | 0.00 | 142.42 |
| 2014 | 531,274.61 | 34.36 | 530,960.63 | 5,309.61 | 34.02 | 525,651.02 | 2.28 | 0.00 | 313.98 |
| 2015 | 542,168.55 | 16.92 | 541,751.11 | 5,417.51 | 16.75 | 536,333.60 | 7.37 | 0.00 | 417.44 |
| 2016 | 549,657.84 | 225.60 | 548,105.73 | 5,481.06 | 223.37 | 542,624.67 | 22.82 | 0.00 | 1,552.11 |
| 2017 | 558,565.49 | 848.75 | 555,959.79 | 5,559.60 | 840.35 | 550,400.19 | 46.66 | 0.00 | 2,605.70 |
| 2018 | 570,427.80 | 3,664.13 | 565,438.71 | 5,654.39 | 3,627.85 | 559,784.32 | 436.07 | 0.00 | 4,989.09 |
| 2019 | 579,291.58 | 14,912.86 | 568,508.58 | 5,685.09 | 14,765.21 | 562,823.49 | 859.79 | 0.00 | 10,783.00 |
| 2020 | 585,345.36 | 563,798.64 | 563,855.02 | 5,638.55 | 558,216.48 | 558,216.47 | 6,402.22 | 0.00 | 21,490.34 |
| Total Farmington Sch Oper | 5,454,742.90 | 583,521.46 | 5,412,325.86 | 54,123.26 | 577,744.02 | 5,358,202.60 | 7,777.21 | 0.00 | 42,417.04 |
| Farmington Schools Debt Service-014-1_015-1 | | | | | | | | | |
| 2011 | 6,318,440.27 | 0.00 | 6,317,890.95 | 63,178.91 | 0.00 | 6,254,712.04 | 0.00 | 0.00 | 549.32 |
| 2012 | 6,787,161.30 | 16.37 | 6,786,150.03 | 67,861.50 | 16.21 | 6,718,288.53 | 0.00 | 0.00 | 1,011.27 |
| 2013 | 7,695,733.98 | 228.84 | 7,693,698.54 | 76,936.99 | 226.57 | 7,616,761.55 | 0.00 | 0.00 | 2,035.44 |
| 2014 | 5,381,881.69 | 295.34 | 5,378,892.84 | 53,788.93 | 292.42 | 5,325,103.91 | 17.94 | 0.00 | 2,988.85 |
| 2015 | 6,500,275.82 | 205.60 | 6,495,590.38 | 64,955.90 | 203.56 | 6,430,634.48 | 68.61 | 0.00 | 4,685.44 |
| 2016 | 7,366,504.39 | 3,265.64 | 7,348,228.12 | 73,482.28 | 3,233.31 | 7,274,745.84 | 250.96 | 0.00 | 18,276.27 |
| 2017 | 7,621,990.68 | 12,102.96 | 7,589,552.66 | 75,895.53 | 11,983.13 | 7,513,657.13 | 594.34 | 0.00 | 32,438.02 |
| 2018 | 7,899,722.08 | 52,544.13 | 7,835,492.12 | 78,354.92 | 52,023.89 | 7,757,137.20 | 6,615.85 | 0.00 | 64,229.96 |
| 2019 | 7,048,018.28 | 176,098.17 | 6,923,591.03 | 69,235.91 | 174,354.62 | 6,854,355.12 | 10,287.36 | 0.00 | 124,427.25 |
| 2020 | 7,870,507.61 | 7,591,284.59 | 7,592,043.78 | 75,920.44 | 7,516,123.36 | 7,516,123.34 | 84,118.26 | 0.00 | 278,463.83 |
| Total Farmington Sch Debt | 70,490,236.10 | 7,836,041.64 | 69,961,130.45 | 699,611.30 | 7,758,457.07 | 69,261,519.15 | 101,953.32 | 0.00 | 529,105.65 |
| Farmington Schools Capital Improvements-014-2_015-2 | | | | | | | | | |
| 2011 | 2,441,906.50 | 0.00 | 2,441,691.05 | 24,416.91 | 0.00 | 2,417,274.14 | 0.00 | 0.00 | 215.45 |
| 2012 | 2,610,948.76 | 6.30 | 2,610,559.73 | 26,105.60 | 6.24 | 2,584,454.13 | 0.00 | 0.00 | 389.03 |
| 2013 | 2,667,157.14 | 79.44 | 2,666,451.58 | 26,664.52 | 78.65 | 2,639,787.06 | 0.00 | 0.00 | 705.56 |
| 2014 | 2,706,634.94 | 149.46 | 2,705,128.39 | 27,051.28 | 147.98 | 2,678,077.11 | 9.11 | 0.00 | 1,506.55 |
| 2015 | 2,769,316.31 | 87.55 | 2,767,316.25 | 27,673.16 | 86.68 | 2,739,643.09 | 29.47 | 0.00 | 2,000.06 |
| 2016 | 2,807,189.34 | 1,239.50 | 2,800,173.71 | 28,001.74 | 1,227.23 | 2,772,171.97 | 96.74 | 0.00 | 7,015.63 |
| 2017 | 2,858,562.70 | 4,529.82 | 2,846,341.23 | 28,463.41 | 4,484.97 | 2,817,877.82 | 223.67 | 0.00 | 12,221.47 |
| 2018 | 2,931,251.24 | 19,496.87 | 2,907,418.24 | 29,074.18 | 19,303.83 | 2,878,344.06 | 2,454.85 | 0.00 | 23,833.00 |
| 2019 | 2,923,882.29 | 73,054.60 | 2,872,263.43 | 28,722.63 | 72,331.29 | 2,843,540.80 | 4,267.71 | 0.00 | 51,618.86 |
| 2020 | 2,947,755.66 | 2,843,177.72 | 2,843,462.11 | 28,434.62 | 2,815,027.45 | 2,815,027.49 | 31,504.97 | 0.00 | 104,293.55 |
| Total Farmington Sch Cap | 27,664,604.88 | 2,941,821.26 | 27,460,805.72 | 274,608.06 | 2,912,694.32 | 27,186,197.66 | 38,586.52 | 0.00 | 203,799.16 |
| Farmington Schools Education Tech. Debt Service-014-3_015-3 | | | | | | | | | |
| 2011 | 3,107,159.03 | 0.00 | 3,106,888.90 | 31,068.89 | 0.00 | 3,075,820.21 | 0.00 | 0.00 | 270.13 |
| 2012 | 2,904,680.50 | 7.00 | 2,904,247.71 | 29,042.48 | 6.93 | 2,875,205.23 | 0.00 | 0.00 | 432.79 |
| 2013 | 2,225,884.17 | 66.19 | 2,225,295.45 | 22,252.95 | 65.53 | 2,203,042.50 | 0.00 | 0.00 | 588.72 |
| 2014 | 4,776,300.40 | 262.13 | 4,773,647.85 | 47,736.48 | 259.53 | 4,725,911.37 | 15.92 | 0.00 | 2,652.55 |
| 2015 | 3,885,366.75 | 122.89 | 3,882,566.15 | 38,825.66 | 121.67 | 3,843,740.49 | 41.01 | 0.00 | 2,800.60 |
| 2016 | 3,213,489.64 | 1,424.51 | 3,205,516.98 | 32,055.17 | 1,410.41 | 3,173,461.81 | 109.48 | 0.00 | 7,972.66 |
| 2017 | 3,173,171.87 | 5,038.69 | 3,159,667.34 | 31,596.67 | 4,988.80 | 3,128,070.67 | 247.45 | 0.00 | 13,504.53 |
| 2018 | 3,013,326.28 | 20,042.84 | 2,988,825.96 | 29,888.26 | 19,844.40 | 2,958,937.70 | 2,523.60 | 0.00 | 24,500.32 |
| 2019 | 3,102,239.11 | 77,510.94 | 3,047,471.51 | 30,474.72 | 76,743.50 | 3,016,996.79 | 4,528.05 | 0.00 | 54,767.60 |
| 2020 | 1,369,232.50 | 1,320,656.06 | 1,320,788.14 | 13,207.88 | 1,307,580.26 | 1,307,580.26 | 14,634.05 | 0.00 | 48,444.36 |
| Total Farmington Sch ET Debt | 30,770,850.25 | 1,425,131.24 | 30,614,915.99 | 306,149.16 | 1,411,021.03 | 30,308,766.83 | 22,099.56 | 0.00 | 155,934.26 |
| Farmington Schools HB33 Build-014-3_015-4 | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 730,970.56 | 18,263.63 | 718,065.84 | 7,180.66 | 18,082.80 | 710,885.18 | 1,066.95 | 0.00 | 12,904.72 |
| 2020 | 1,768,653.40 | 1,705,906.65 | 1,706,077.26 | 17,060.77 | 1,689,016.49 | 1,689,016.49 | 18,902.98 | 0.00 | 62,576.14 |
| Total Farmington Sch HB33 | 2,499,623.96 | 1,724,170.28 | 2,424,143.10 | 24,241.43 | 1,707,099.29 | 2,399,901.67 | 19,969.93 | 0.00 | 75,480.86 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|------------------------------------|-----------------------------|---------------------------|-----------------------|---------------------|-----------------------------|-----------------------|------------------------|------------------------------------|-------------------------------|
| Total Farmington Schools | | | | | | | | | |
| 2011 | 12,367,058.15 | 0.00 | 12,365,975.45 | 123,659.75 | 0.00 | 12,242,315.70 | 0.00 | 0.00 | 1,082.70 |
| 2012 | 12,817,426.19 | 30.70 | 12,815,517.94 | 128,155.18 | 30.40 | 12,687,362.76 | 0.00 | 0.00 | 1,908.25 |
| 2013 | 13,112,598.98 | 393.62 | 13,109,126.84 | 131,091.27 | 389.72 | 12,978,035.57 | 0.00 | 0.00 | 3,472.14 |
| 2014 | 13,396,091.64 | 741.29 | 13,388,629.71 | 133,886.30 | 733.95 | 13,254,743.41 | 45.25 | 0.00 | 7,461.93 |
| 2015 | 13,697,127.43 | 432.95 | 13,687,223.89 | 136,872.24 | 428.66 | 13,550,351.65 | 146.46 | 0.00 | 9,903.54 |
| 2016 | 13,936,841.21 | 6,155.26 | 13,902,024.54 | 139,020.25 | 6,094.32 | 13,763,004.29 | 480.00 | 0.00 | 34,816.67 |
| 2017 | 14,212,290.74 | 22,520.22 | 14,151,521.02 | 141,515.21 | 22,297.25 | 14,010,005.81 | 1,112.12 | 0.00 | 60,769.72 |
| 2018 | 14,414,727.40 | 95,747.97 | 14,297,175.03 | 142,971.75 | 94,799.97 | 14,154,203.28 | 12,030.37 | 0.00 | 117,552.37 |
| 2019 | 14,384,401.82 | 359,840.19 | 14,129,900.39 | 141,299.00 | 356,277.42 | 13,988,601.39 | 21,009.86 | 0.00 | 254,501.43 |
| 2020 | 14,541,494.53 | 14,024,823.68 | 14,026,226.31 | 140,262.26 | 13,885,964.04 | 13,885,964.05 | 155,562.48 | 0.00 | 515,268.22 |
| Grand Total Farmington Sch. | 136,880,058.09 | 14,510,685.89 | 135,873,321.12 | 1,358,733.21 | 14,367,015.73 | 134,514,587.91 | 190,386.54 | 0.00 | 1,006,736.97 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|----------------------------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| Central Consolidated Schools Operational-016_017 | | | | | | | | | |
| 2011 | 395,676.78 | 0.00 | 395,656.90 | 3,956.57 | 0.00 | 391,700.33 | 0.00 | 0.00 | 19.88 |
| 2012 | 386,153.69 | 0.00 | 386,123.38 | 3,861.23 | 0.00 | 382,262.15 | 0.00 | 0.00 | 30.31 |
| 2013 | 381,370.76 | 1.87 | 381,335.53 | 3,813.36 | 1.85 | 377,522.17 | 0.00 | 0.00 | 35.23 |
| 2014 | 341,648.24 | 4.30 | 341,569.90 | 3,415.70 | 4.26 | 338,154.20 | 0.58 | 0.00 | 78.34 |
| 2015 | 374,816.06 | 14.88 | 374,717.61 | 3,747.18 | 14.73 | 370,970.43 | 1.65 | 0.00 | 98.45 |
| 2016 | 401,453.74 | 77.46 | 401,213.82 | 4,012.14 | 76.69 | 397,201.68 | 20.13 | 0.00 | 239.92 |
| 2017 | 411,157.47 | 401.62 | 410,628.32 | 4,106.28 | 397.64 | 406,522.04 | 59.56 | 0.00 | 529.15 |
| 2018 | 411,212.15 | 1,174.18 | 410,299.26 | 4,102.99 | 1,162.55 | 406,196.27 | 248.25 | 0.00 | 912.89 |
| 2019 | 435,017.11 | 23,126.63 | 433,002.12 | 4,330.02 | 22,897.65 | 428,672.10 | 363.87 | 0.00 | 2,014.99 |
| 2020 | 419,297.94 | 414,740.45 | 414,781.93 | 4,147.82 | 410,634.11 | 410,634.11 | 951.39 | 0.00 | 4,516.01 |
| Total Central Con Sch Oper | 3,957,803.94 | 439,541.37 | 3,949,328.77 | 39,493.29 | 435,189.48 | 3,909,835.48 | 1,645.43 | 0.00 | 8,475.17 |
| Central Consolidated Schools Debt Service-016-1_017-1 | | | | | | | | | |
| 2011 | 5,580,920.43 | 0.00 | 5,580,510.60 | 55,805.11 | 0.00 | 5,524,705.49 | 0.00 | 0.00 | 409.83 |
| 2012 | 5,448,764.49 | 0.00 | 5,448,201.86 | 54,482.02 | 0.00 | 5,393,719.84 | 0.00 | 0.00 | 562.63 |
| 2013 | 5,382,824.45 | 38.44 | 5,382,116.19 | 53,821.16 | 38.06 | 5,328,295.03 | 0.00 | 0.00 | 708.26 |
| 2014 | 4,849,000.97 | 89.20 | 4,847,519.28 | 48,475.19 | 88.32 | 4,799,044.09 | 12.12 | 0.00 | 1,481.69 |
| 2015 | 5,307,744.91 | 300.43 | 5,305,899.65 | 53,059.00 | 297.46 | 5,252,840.65 | 26.49 | 0.00 | 1,845.26 |
| 2016 | 5,476,632.01 | 1,056.69 | 5,473,358.90 | 54,733.59 | 1,046.23 | 5,418,625.31 | 274.69 | 0.00 | 3,273.11 |
| 2017 | 5,614,319.68 | 5,504.32 | 5,607,067.28 | 56,070.67 | 5,449.82 | 5,550,996.61 | 815.89 | 0.00 | 7,252.40 |
| 2018 | 5,605,644.00 | 16,006.78 | 5,593,199.54 | 55,932.00 | 15,848.30 | 5,537,267.54 | 3,384.19 | 0.00 | 12,444.46 |
| 2019 | 5,930,153.42 | 315,262.55 | 5,902,684.98 | 59,026.85 | 312,141.14 | 5,843,658.13 | 4,960.33 | 0.00 | 27,468.44 |
| 2020 | 5,713,353.66 | 5,651,253.24 | 5,651,818.42 | 56,518.18 | 5,595,300.24 | 5,595,300.24 | 12,963.70 | 0.00 | 61,535.24 |
| Total Central Con Sch Debt | 54,909,358.02 | 5,989,511.67 | 54,792,376.70 | 547,923.77 | 5,930,209.57 | 54,244,452.93 | 22,437.41 | 0.00 | 116,981.32 |
| Central Consolidated Schools Capital Improvements-016-2_017-2 | | | | | | | | | |
| 2011 | 1,626,221.37 | 0.00 | 1,626,106.62 | 16,261.07 | 0.00 | 1,609,845.55 | 0.00 | 0.00 | 114.75 |
| 2012 | 1,590,236.03 | 0.00 | 1,590,076.11 | 15,900.76 | 0.00 | 1,574,175.35 | 0.00 | 0.00 | 159.92 |
| 2013 | 1,579,003.95 | 11.28 | 1,578,796.19 | 15,787.96 | 11.17 | 1,563,008.23 | 0.00 | 0.00 | 207.76 |
| 2014 | 1,420,779.43 | 25.91 | 1,420,348.34 | 14,203.48 | 25.65 | 1,406,144.86 | 3.51 | 0.00 | 431.09 |
| 2015 | 1,555,545.58 | 87.44 | 1,555,007.96 | 15,550.08 | 86.57 | 1,539,457.88 | 7.75 | 0.00 | 537.62 |
| 2016 | 1,605,814.97 | 309.87 | 1,604,855.25 | 16,048.55 | 306.80 | 1,588,806.70 | 80.55 | 0.00 | 959.72 |
| 2017 | 1,644,808.94 | 1,607.60 | 1,642,690.77 | 16,426.91 | 1,591.68 | 1,626,263.86 | 238.39 | 0.00 | 2,118.17 |
| 2018 | 1,644,848.59 | 4,696.80 | 1,641,197.05 | 16,411.97 | 4,650.30 | 1,624,785.08 | 993.01 | 0.00 | 3,651.54 |
| 2019 | 1,740,068.50 | 92,506.65 | 1,732,008.51 | 17,320.09 | 91,590.74 | 1,714,688.42 | 1,455.50 | 0.00 | 8,059.99 |
| 2020 | 1,677,191.73 | 1,658,961.78 | 1,659,127.67 | 16,591.28 | 1,642,536.42 | 1,642,536.39 | 3,805.59 | 0.00 | 18,064.06 |
| Total Central Con Sch Cap | 16,084,519.09 | 1,758,207.32 | 16,050,214.47 | 160,502.14 | 1,740,799.33 | 15,889,712.33 | 6,584.30 | 0.00 | 34,304.62 |
| Total Central Consolidated Schools | | | | | | | | | |
| 2010 | 7,602,818.58 | 0.00 | 7,602,274.12 | 76,022.74 | 0.00 | 7,526,251.38 | 0.00 | 0.00 | 544.46 |
| 2011 | 7,425,154.21 | 0.00 | 7,424,401.35 | 74,244.01 | 0.00 | 7,350,157.34 | 0.00 | 0.00 | 752.86 |
| 2012 | 7,343,199.16 | 51.59 | 7,342,247.91 | 73,422.48 | 51.08 | 7,268,825.43 | 0.00 | 0.00 | 951.25 |
| 2013 | 6,611,428.64 | 119.41 | 6,609,437.52 | 66,094.38 | 118.23 | 6,543,343.14 | 16.21 | 0.00 | 1,991.12 |
| 2014 | 7,238,106.55 | 402.75 | 7,235,625.22 | 72,356.25 | 398.76 | 7,163,268.97 | 35.89 | 0.00 | 2,481.33 |
| 2015 | 7,483,900.72 | 1,444.02 | 7,479,427.97 | 74,794.28 | 1,429.72 | 7,404,633.69 | 375.37 | 0.00 | 4,472.75 |
| 2016 | 7,670,286.09 | 7,513.53 | 7,660,386.37 | 76,603.86 | 7,439.14 | 7,583,782.51 | 1,113.84 | 0.00 | 9,899.72 |
| 2017 | 7,661,704.74 | 21,877.76 | 7,644,695.85 | 76,446.96 | 21,661.15 | 7,568,248.89 | 4,625.45 | 0.00 | 17,008.89 |
| 2018 | 8,105,239.03 | 430,895.83 | 8,067,695.61 | 80,676.96 | 426,629.53 | 7,987,018.65 | 6,779.70 | 0.00 | 37,543.42 |
| 2019 | 7,809,843.33 | 7,724,955.48 | 7,725,728.02 | 77,257.28 | 7,648,470.77 | 7,648,470.74 | 17,720.68 | 0.00 | 84,115.31 |
| Grand Total Central Sch | 74,951,681.05 | 8,187,260.36 | 74,791,919.94 | 747,919.20 | 8,106,198.38 | 74,044,000.74 | 30,667.14 | 0.00 | 159,761.11 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|------------------------------------|-----------------------------|---------------------------|-------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| San Juan Community College-018_019 | | | | | | | | | |
| 2011 | 11,435,989.85 | 0.00 | 11,435,211.37 | 114,352.11 | 0.00 | 11,320,859.26 | 0.00 | 0.00 | 778.48 |
| 2012 | 11,570,399.53 | 9.95 | 11,569,145.30 | 115,691.45 | 9.85 | 11,453,453.85 | 0.00 | 0.00 | 1,254.23 |
| 2013 | 11,630,695.74 | 210.81 | 11,628,168.89 | 116,281.69 | 208.72 | 11,511,887.20 | 0.00 | 0.00 | 2,526.85 |
| 2014 | 11,385,753.53 | 467.22 | 11,380,343.35 | 113,803.43 | 462.59 | 11,266,539.92 | 51.98 | 0.00 | 5,410.18 |
| 2015 | 11,909,428.00 | 884.78 | 11,870,536.60 | 118,705.37 | 876.02 | 11,751,831.23 | 184.19 | 0.00 | 38,891.40 |
| 2016 | 12,353,922.55 | 4,650.56 | 12,326,695.83 | 123,266.96 | 4,604.51 | 12,203,428.87 | 663.49 | 0.00 | 27,226.72 |
| 2017 | 12,617,192.47 | 19,573.56 | 12,572,207.40 | 125,722.07 | 19,379.76 | 12,446,485.33 | 1,533.09 | 0.00 | 44,985.07 |
| 2018 | 12,743,505.36 | 71,687.03 | 12,655,484.80 | 126,554.85 | 70,977.26 | 12,528,929.95 | 10,172.23 | 0.00 | 88,020.56 |
| 2019 | 13,061,917.98 | 428,426.70 | 12,879,019.01 | 128,790.19 | 424,184.85 | 12,750,228.82 | 16,621.60 | 0.00 | 182,898.97 |
| 2020 | 13,022,676.78 | 12,654,625.50 | 12,655,891.18 | 126,558.91 | 12,529,332.18 | 12,529,332.27 | 114,733.49 | 0.00 | 366,785.60 |
| Total San Juan Comm. College | 121,731,481.79 | 13,180,536.10 | 120,972,703.73 | 1,209,727.04 | 13,050,035.74 | 119,762,976.69 | 143,960.07 | 0.00 | 758,778.06 |
| Comm. College Building Levy-020 | | | | | | | | | |
| 2011 | 1,745,891.49 | 0.00 | 1,745,764.65 | 17,457.65 | 0.00 | 1,728,307.00 | 0.00 | 0.00 | 126.84 |
| 2012 | 1,237,348.90 | 1.32 | 1,237,202.71 | 12,372.03 | 1.31 | 1,224,830.68 | 0.00 | 0.00 | 146.19 |
| 2013 | 1,785,461.55 | 30.57 | 1,785,050.69 | 17,850.51 | 30.27 | 1,767,200.18 | 0.00 | 0.00 | 410.86 |
| 2014 | 1,766,385.53 | 74.72 | 1,765,525.84 | 17,655.26 | 73.98 | 1,747,870.58 | 8.80 | 0.00 | 859.69 |
| 2015 | 1,844,120.87 | 153.99 | 1,838,713.71 | 18,387.14 | 152.47 | 1,820,326.57 | 26.66 | 0.00 | 5,407.16 |
| 2016 | 1,881,374.47 | 775.84 | 1,877,304.63 | 18,773.05 | 768.16 | 1,858,531.58 | 101.45 | 0.00 | 4,069.84 |
| 2017 | 1,912,488.80 | 3,228.93 | 1,905,591.17 | 19,055.91 | 3,196.96 | 1,886,535.26 | 246.10 | 0.00 | 6,897.63 |
| 2018 | 1,918,203.94 | 11,551.29 | 1,904,644.81 | 19,046.45 | 11,436.92 | 1,885,598.36 | 1,641.01 | 0.00 | 13,559.13 |
| 2019 | 1,938,283.35 | 62,222.03 | 1,910,297.19 | 19,102.97 | 61,605.97 | 1,891,194.22 | 2,586.63 | 0.00 | 27,986.16 |
| 2020 | 1,930,951.23 | 1,874,444.22 | 1,874,631.72 | 18,746.32 | 1,855,885.37 | 1,855,885.40 | 17,440.54 | 0.00 | 56,319.51 |
| Total Bldng. Levy | 17,960,510.13 | 1,952,482.92 | 17,844,727.12 | 178,447.27 | 1,933,151.41 | 17,666,279.85 | 22,051.19 | 0.00 | 115,783.01 |
| Total San Juan Comm. College | | | | | | | | | |
| 2010 | 13,181,881.34 | 0.00 | 13,180,976.02 | 131,809.76 | 0.00 | 13,049,166.26 | 0.00 | 0.00 | 905.32 |
| 2011 | 12,807,748.43 | 11.27 | 12,806,348.01 | 128,063.48 | 11.16 | 12,678,284.53 | 0.00 | 0.00 | 1,400.42 |
| 2012 | 13,416,157.29 | 241.38 | 13,413,219.58 | 134,132.20 | 238.99 | 13,279,087.38 | 0.00 | 0.00 | 2,937.71 |
| 2013 | 13,152,139.06 | 541.94 | 13,145,869.19 | 131,458.69 | 536.57 | 13,014,410.50 | 60.78 | 0.00 | 6,269.87 |
| 2014 | 13,753,548.87 | 1,038.77 | 13,709,250.31 | 137,092.50 | 1,028.49 | 13,572,157.81 | 210.85 | 0.00 | 44,298.56 |
| 2015 | 14,235,297.02 | 5,426.40 | 14,204,000.46 | 142,040.00 | 5,372.67 | 14,061,960.46 | 764.94 | 0.00 | 31,296.56 |
| 2016 | 14,529,681.27 | 22,802.49 | 14,477,798.57 | 144,777.99 | 22,576.72 | 14,333,020.58 | 1,779.19 | 0.00 | 51,882.70 |
| 2017 | 14,661,709.30 | 83,238.32 | 14,560,129.61 | 145,601.30 | 82,414.18 | 14,414,528.31 | 11,813.24 | 0.00 | 101,579.69 |
| 2018 | 15,000,201.33 | 490,648.73 | 14,789,316.20 | 147,893.16 | 485,790.82 | 14,641,423.04 | 19,208.23 | 0.00 | 210,885.13 |
| 2019 | 14,953,628.01 | 14,529,069.73 | 14,530,522.90 | 145,305.23 | 14,385,217.55 | 14,385,217.67 | 132,174.03 | 0.00 | 423,105.11 |
| Grand Total SJ College | 139,691,991.92 | 15,133,019.02 | 138,817,430.85 | 1,388,174.31 | 14,983,187.15 | 137,429,256.54 | 166,011.26 | 0.00 | 874,561.07 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|---------------------------------|-----------------------------|---------------------------|-------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| City of Aztec Operating-004_005 | | | | | | | | | |
| 2011 | 549,718.97 | 0.00 | 549,619.31 | 5,496.19 | 0.00 | 544,123.12 | 0.00 | 0.00 | 99.66 |
| 2012 | 574,000.85 | 0.00 | 573,860.48 | 5,738.60 | 0.00 | 568,121.88 | 0.00 | 0.00 | 140.37 |
| 2013 | 591,757.15 | 0.00 | 591,221.16 | 5,912.21 | 0.00 | 585,308.95 | 0.00 | 0.00 | 535.99 |
| 2014 | 618,182.64 | 0.00 | 617,551.35 | 6,175.51 | 0.00 | 611,375.84 | 0.00 | 0.00 | 631.29 |
| 2015 | 636,729.05 | 116.60 | 630,351.83 | 6,303.52 | 115.45 | 624,048.31 | 0.00 | 0.00 | 6,377.22 |
| 2016 | 637,210.88 | 472.65 | 629,448.62 | 6,294.49 | 467.97 | 623,154.13 | 0.00 | 0.00 | 7,762.26 |
| 2017 | 646,948.69 | 3,700.76 | 638,042.22 | 6,380.42 | 3,664.12 | 631,661.80 | 85.67 | 0.00 | 8,906.47 |
| 2018 | 660,325.73 | 8,141.49 | 644,864.64 | 6,448.65 | 8,060.88 | 638,415.99 | 1,509.17 | 0.00 | 15,461.09 |
| 2019 | 685,371.72 | 18,087.48 | 663,989.18 | 6,639.89 | 17,908.40 | 657,349.29 | 926.89 | 0.00 | 21,382.54 |
| 2020 | 703,482.09 | 668,458.76 | 668,525.62 | 6,685.26 | 661,840.36 | 661,840.36 | 24,962.25 | 0.00 | 34,956.47 |
| Total Aztec Operational | 6,303,727.77 | 698,977.75 | 6,207,474.41 | 62,074.74 | 692,057.18 | 6,145,399.67 | 27,483.98 | 0.00 | 96,253.36 |
| City of Aztec - Water-AZT_WCD | | | | | | | | | |
| 2011 | 13,132.35 | 0.00 | 13,132.35 | 0.00 | 0.00 | 13,132.35 | 0.00 | 0.00 | 0.00 |
| 2012 | 13,109.28 | 0.00 | 13,109.28 | 0.00 | 0.00 | 13,109.28 | 0.00 | 0.00 | 0.00 |
| 2013 | 13,109.28 | 0.00 | 13,109.28 | 0.00 | 0.00 | 13,109.28 | 0.00 | 0.00 | 0.00 |
| 2014 | 13,109.28 | 0.00 | 13,109.28 | 0.00 | 0.00 | 13,109.28 | 0.00 | 0.00 | 0.00 |
| 2015 | 13,066.62 | 0.00 | 13,066.62 | 0.00 | 0.00 | 13,066.62 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total City of Aztec Water | 65,526.81 | 0.00 | 65,526.81 | 0.00 | 0.00 | 65,526.81 | 0.00 | 0.00 | 0.00 |
| Total City of Aztec | | | | | | | | | |
| 2011 | 562,851.32 | 0.00 | 562,751.66 | 5,496.19 | 0.00 | 557,255.47 | 0.00 | 0.00 | 99.66 |
| 2012 | 587,110.13 | 0.00 | 586,969.76 | 5,738.60 | 0.00 | 581,231.16 | 0.00 | 0.00 | 140.37 |
| 2013 | 604,866.43 | 0.00 | 604,330.44 | 5,912.21 | 0.00 | 598,418.23 | 0.00 | 0.00 | 535.99 |
| 2014 | 631,291.92 | 0.00 | 630,660.63 | 6,175.51 | 0.00 | 624,485.12 | 0.00 | 0.00 | 631.29 |
| 2015 | 649,795.67 | 116.60 | 643,418.45 | 6,303.52 | 115.45 | 637,114.93 | 0.00 | 0.00 | 6,377.22 |
| 2016 | 637,210.88 | 472.65 | 629,448.62 | 6,294.49 | 467.97 | 623,154.13 | 0.00 | 0.00 | 7,762.26 |
| 2017 | 646,948.69 | 3,700.76 | 638,042.22 | 6,380.42 | 3,664.12 | 631,661.80 | 85.67 | 0.00 | 8,906.47 |
| 2018 | 660,325.73 | 8,141.49 | 644,864.64 | 6,448.65 | 8,060.88 | 638,415.99 | 1,509.17 | 0.00 | 15,461.09 |
| 2019 | 685,371.72 | 18,087.48 | 663,989.18 | 6,639.89 | 17,908.40 | 657,349.29 | 926.89 | 0.00 | 21,382.54 |
| 2020 | 703,482.09 | 668,458.76 | 668,525.62 | 6,685.26 | 661,840.36 | 661,840.36 | 24,962.25 | 0.00 | 34,956.47 |
| Total Aztec By Year | 6,369,254.58 | 698,977.75 | 6,273,001.22 | 62,074.74 | 692,057.18 | 6,210,926.48 | 27,483.98 | 0.00 | 96,253.36 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|---------------------------------------------|-----------------------------|---------------------------|---------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| City of Bloomfield Operating-006_007 | | | | | | | | | |
| 2011 | 565,145.80 | 0.00 | 565,092.55 | 5,650.93 | 0.00 | 559,441.62 | 0.00 | 0.00 | 53.25 |
| 2012 | 598,330.67 | 0.00 | 598,183.96 | 5,981.84 | 0.00 | 592,202.12 | 0.00 | 0.00 | 146.71 |
| 2013 | 620,551.55 | 19.89 | 620,342.98 | 6,203.43 | 19.69 | 614,139.55 | 0.00 | 0.00 | 208.57 |
| 2014 | 631,747.49 | 20.54 | 631,177.36 | 6,311.77 | 20.34 | 624,865.59 | 0.00 | 0.00 | 570.13 |
| 2015 | 868,958.26 | 43.64 | 867,969.58 | 8,679.70 | 43.21 | 859,289.88 | 26.19 | 0.00 | 988.68 |
| 2016 | 883,751.46 | 649.62 | 881,034.55 | 8,810.35 | 643.19 | 872,224.20 | 28.10 | 0.00 | 2,716.91 |
| 2017 | 957,710.95 | 2,045.70 | 953,688.03 | 9,536.88 | 2,025.45 | 944,151.15 | 149.74 | 0.00 | 4,022.92 |
| 2018 | 898,054.75 | 6,484.03 | 890,999.47 | 8,909.99 | 6,419.83 | 882,089.48 | 372.96 | 0.00 | 7,055.28 |
| 2019 | 874,499.73 | 20,652.21 | 858,761.06 | 8,587.61 | 20,447.73 | 850,173.45 | 1,893.37 | 0.00 | 15,738.67 |
| 2020 | 861,097.31 | 824,297.68 | 824,471.84 | 8,244.72 | 816,136.32 | 816,227.12 | 9,000.87 | 0.00 | 36,625.47 |
| Total Bloomfield Oper. | 7,759,847.97 | 854,213.32 | 7,691,721.38 | 76,917.21 | 845,755.76 | 7,614,804.17 | 11,471.23 | 0.00 | 68,126.59 |
| 61/20 Operating | | | | | | | | | |
| 2011 | 7,967.82 | 0.00 | 7,967.82 | 79.68 | 0.00 | 7,888.14 | 0.00 | 0.00 | 0.00 |
| 2012 | 9,244.33 | 0.00 | 9,244.33 | 92.44 | 0.00 | 9,151.89 | 0.00 | 0.00 | 0.00 |
| 2013 | 9,605.06 | 0.00 | 9,605.06 | 96.05 | 0.00 | 9,509.01 | 0.00 | 0.00 | 0.00 |
| 2014 | 1,411.29 | 0.00 | 1,411.29 | 14.11 | 0.00 | 1,397.18 | 0.00 | 0.00 | 0.00 |
| 2015 | 11,308.72 | 0.00 | 11,308.72 | 113.09 | 0.00 | 11,195.63 | 0.00 | 0.00 | 0.00 |
| 2016 | 10,811.73 | 0.00 | 10,811.73 | 108.12 | 0.00 | 10,703.61 | 0.00 | 0.00 | 0.00 |
| 2017 | 10,413.13 | 0.00 | 10,412.83 | 104.13 | 0.00 | 10,308.70 | 0.00 | 0.00 | 0.30 |
| 2018 | 10,953.84 | 0.00 | 10,953.53 | 109.54 | 0.00 | 10,843.99 | 0.00 | 0.00 | 0.31 |
| 2019 | 10,994.29 | 437.28 | 9,985.16 | 99.85 | 432.95 | 9,885.31 | 0.00 | 0.00 | 1,009.13 |
| 2020 | 11,005.98 | 9,172.84 | 9,082.02 | 90.82 | 9,082.02 | 8,991.20 | 0.00 | 0.00 | 1,923.96 |
| Total 61/20 Oper. | 93,716.19 | 9,610.12 | 90,782.49 | 907.82 | 9,514.97 | 89,874.67 | 0.00 | 0.00 | 2,933.70 |
| Bloomfield Debt Service-006-1_007-1 | | | | | | | | | |
| 2011 | 231,348.98 | 0.00 | 231,326.62 | 2,313.27 | 0.00 | 229,013.35 | 0.00 | 0.00 | 22.36 |
| 2012 | 222,290.60 | 0.00 | 222,240.93 | 2,222.41 | 0.00 | 220,018.52 | 0.00 | 0.00 | 49.67 |
| 2013 | 228,953.31 | 8.52 | 228,885.52 | 2,288.86 | 8.44 | 226,596.66 | 0.00 | 0.00 | 67.79 |
| 2014 | 133,762.62 | 5.09 | 133,659.14 | 1,336.59 | 5.04 | 132,322.55 | 0.00 | 0.00 | 103.48 |
| 2015 | 143,948.77 | 7.97 | 143,781.10 | 1,437.81 | 7.89 | 142,343.29 | 4.42 | 0.00 | 167.67 |
| 2016 | 135,094.90 | 93.33 | 134,667.19 | 1,346.67 | 92.41 | 133,320.52 | 5.20 | 0.00 | 427.71 |
| 2017 | 145,356.80 | 322.95 | 144,700.49 | 1,447.00 | 319.75 | 143,253.49 | 28.51 | 0.00 | 656.31 |
| 2018 | 122,818.95 | 917.89 | 121,780.90 | 1,217.81 | 908.80 | 120,563.09 | 56.61 | 0.00 | 1,038.05 |
| 2019 | 66,767.00 | 2,435.60 | 65,924.63 | 659.25 | 2,411.49 | 65,265.38 | 118.23 | 0.00 | 842.37 |
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Bloomfield Debt Svc. | 1,430,341.93 | 3,791.36 | 1,426,966.52 | 14,269.67 | 3,753.82 | 1,412,696.85 | 212.97 | 0.00 | 3,375.41 |
| 61/20 Debt Service | | | | | | | | | |
| 2011 | 2,582.33 | 0.00 | 2,582.33 | 25.82 | 0.00 | 2,556.51 | 0.00 | 0.00 | 0.00 |
| 2012 | 2,988.79 | 0.00 | 2,988.79 | 29.89 | 0.00 | 2,958.90 | 0.00 | 0.00 | 0.00 |
| 2013 | 3,057.31 | 0.00 | 3,057.31 | 30.57 | 0.00 | 3,026.74 | 0.00 | 0.00 | 0.00 |
| 2014 | 349.59 | 0.00 | 349.59 | 3.50 | 0.00 | 346.09 | 0.00 | 0.00 | 0.00 |
| 2015 | 1,675.38 | 0.00 | 1,675.38 | 16.75 | 0.00 | 1,658.63 | 0.00 | 0.00 | 0.00 |
| 2016 | 1,505.54 | 0.00 | 1,505.54 | 15.06 | 0.00 | 1,490.48 | 0.00 | 0.00 | 0.00 |
| 2017 | 1,451.16 | 0.00 | 1,451.10 | 14.51 | 0.00 | 1,436.59 | 0.00 | 0.00 | 0.06 |
| 2018 | 1,343.75 | 0.00 | 1,343.70 | 13.44 | 0.00 | 1,330.26 | 0.00 | 0.00 | 0.05 |
| 2019 | 1,658.65 | 67.44 | 1,509.24 | 15.09 | 66.77 | 1,494.15 | 0.00 | 0.00 | 149.41 |
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 61/20 Debt Service | 16,612.50 | 67.44 | 16,462.98 | 164.63 | 66.77 | 16,298.35 | 0.00 | 0.00 | 149.52 |
| Total City of Bloomfield & 61/20 | | | | | | | | | |
| 2011 | 807,044.93 | 0.00 | 806,969.32 | 8,069.69 | 0.00 | 798,899.63 | 0.00 | 0.00 | 75.61 |
| 2012 | 832,854.39 | 0.00 | 832,658.01 | 8,326.58 | 0.00 | 824,331.43 | 0.00 | 0.00 | 196.38 |
| 2013 | 862,167.23 | 28.41 | 861,890.87 | 8,618.91 | 28.13 | 853,271.96 | 0.00 | 0.00 | 276.36 |
| 2014 | 767,270.99 | 25.63 | 766,597.38 | 7,665.97 | 25.38 | 758,931.41 | 0.00 | 0.00 | 673.61 |
| 2015 | 1,025,891.13 | 51.61 | 1,024,734.78 | 10,247.35 | 51.10 | 1,014,487.43 | 30.61 | 0.00 | 1,156.35 |
| 2016 | 1,031,163.63 | 742.96 | 1,028,019.01 | 10,280.19 | 735.60 | 1,017,738.82 | 33.30 | 0.00 | 3,144.62 |
| 2017 | 1,114,932.04 | 2,368.65 | 1,110,252.45 | 11,102.52 | 2,345.20 | 1,099,149.93 | 178.25 | 0.00 | 4,679.59 |
| 2018 | 1,033,171.29 | 7,401.92 | 1,025,077.60 | 10,250.78 | 7,328.63 | 1,014,826.82 | 429.57 | 0.00 | 8,093.69 |
| 2019 | 953,919.67 | 23,592.53 | 936,180.09 | 9,361.80 | 23,358.94 | 926,818.29 | 2,011.60 | 0.00 | 17,739.58 |
| 2020 | 872,103.29 | 833,470.52 | 833,553.86 | 8,335.54 | 825,218.34 | 825,218.32 | 9,000.87 | 0.00 | 38,549.43 |
| Totals | 9,300,518.59 | 867,682.23 | 9,225,933.37 | 92,259.33 | 859,091.32 | 9,133,674.04 | 11,684.20 | 0.00 | 74,585.22 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|-----------------------------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| City of Farmington Operating-008_009 | | | | | | | | | |
| 2011 | 1,716,602.84 | 0.00 | 1,716,468.94 | 17,164.69 | 0.00 | 1,699,304.25 | 0.00 | 0.00 | 133.90 |
| 2012 | 1,793,655.76 | 0.00 | 1,793,437.91 | 17,934.38 | 0.00 | 1,775,503.53 | 0.00 | 0.00 | 217.85 |
| 2013 | 1,817,344.32 | 79.40 | 1,816,928.26 | 18,169.28 | 78.61 | 1,798,758.98 | 0.00 | 0.00 | 416.06 |
| 2014 | 1,848,981.43 | 143.67 | 1,847,927.76 | 18,479.28 | 142.25 | 1,829,448.48 | 10.14 | 0.00 | 1,053.67 |
| 2015 | 1,899,177.07 | 66.37 | 1,898,162.74 | 18,981.63 | 65.71 | 1,879,181.11 | 32.78 | 0.00 | 1,014.33 |
| 2016 | 1,927,273.51 | 640.54 | 1,923,846.02 | 19,238.46 | 634.20 | 1,904,607.56 | 76.66 | 0.00 | 3,427.49 |
| 2017 | 1,986,049.38 | 2,827.01 | 1,976,705.46 | 19,767.05 | 2,799.02 | 1,956,938.41 | 79.51 | 0.00 | 9,343.92 |
| 2018 | 2,034,628.98 | 11,268.37 | 2,018,379.77 | 20,183.80 | 11,156.80 | 1,998,195.97 | 1,002.75 | 0.00 | 16,249.21 |
| 2019 | 2,057,762.57 | 45,818.38 | 2,022,155.26 | 20,221.55 | 45,364.73 | 2,001,933.71 | 2,960.69 | 0.00 | 35,607.31 |
| 2020 | 2,083,905.47 | 2,011,850.28 | 2,016,431.14 | 20,164.31 | 1,991,930.97 | 1,996,266.83 | 21,890.43 | 0.00 | 67,474.33 |
| Total Farmington Operational | 19,165,381.33 | 2,072,694.01 | 19,030,443.26 | 190,304.43 | 2,052,172.29 | 18,840,138.83 | 26,052.96 | 0.00 | 134,938.07 |
| City of Farmington MRA-5IN-TIF-NR_5IN-TIF-RS | | | | | | | | | |
| 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 11.42 | 0.00 | 0.00 | 11.31 | 0.00 | 0.31 | 0.00 | 0.00 |
| 2019 | 0.00 | 160.76 | 0.00 | 0.00 | 159.17 | 0.00 | 2.94 | 0.00 | 0.00 |
| 2020 | 0.00 | 4,379.21 | 0.00 | 0.00 | 4,335.85 | 0.00 | 83.35 | 0.00 | 0.00 |
| Total COF MRA | 0.00 | 4,551.39 | 0.00 | 0.00 | 4,506.33 | 0.00 | 86.60 | 0.00 | 0.00 |
| Total City of Farmington and MRA | | | | | | | | | |
| 2011 | 1,716,602.84 | 0.00 | 1,716,468.94 | 17,164.69 | 0.00 | 1,699,304.25 | 0.00 | 0.00 | 133.90 |
| 2012 | 1,793,655.76 | 0.00 | 1,793,437.91 | 17,934.38 | 0.00 | 1,775,503.53 | 0.00 | 0.00 | 217.85 |
| 2013 | 1,817,344.32 | 79.40 | 1,816,928.26 | 18,169.28 | 78.61 | 1,798,758.98 | 0.00 | 0.00 | 416.06 |
| 2014 | 1,848,981.43 | 143.67 | 1,847,927.76 | 18,479.28 | 142.25 | 1,829,448.48 | 10.14 | 0.00 | 1,053.67 |
| 2015 | 1,899,177.07 | 66.37 | 1,898,162.74 | 18,981.63 | 65.71 | 1,879,181.11 | 32.78 | 0.00 | 1,014.33 |
| 2016 | 1,927,273.51 | 640.54 | 1,923,846.02 | 19,238.46 | 634.20 | 1,904,607.56 | 76.66 | 0.00 | 3,427.49 |
| 2017 | 1,986,049.38 | 2,827.01 | 1,976,705.46 | 19,767.05 | 2,799.02 | 1,956,938.41 | 79.51 | 0.00 | 9,343.92 |
| 2018 | 2,034,628.98 | 11,279.79 | 2,018,379.77 | 20,183.80 | 11,168.11 | 1,998,195.97 | 1,003.06 | 0.00 | 16,249.21 |
| 2019 | 2,057,762.57 | 45,979.14 | 2,022,155.26 | 20,221.55 | 45,523.90 | 2,001,933.71 | 2,963.63 | 0.00 | 35,607.31 |
| 2020 | 2,083,905.47 | 2,016,229.49 | 2,016,431.14 | 20,164.31 | 1,996,266.82 | 1,996,266.83 | 21,973.78 | 0.00 | 67,474.33 |
| Total Farmington Operational | 19,165,381.33 | 2,077,245.41 | 19,030,443.26 | 190,304.43 | 2,056,678.62 | 18,840,138.83 | 26,139.56 | 0.00 | 134,938.07 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|----------------------------------------|-----------------------------|---------------------------|---------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| Bloomfield Irrigation District-BID_WCD | | | | | | | | | |
| 2011 | 241,679.00 | 0.00 | 241,540.00 | 0.00 | 0.00 | 241,540.00 | 0.00 | 0.00 | 139.00 |
| 2012 | 241,808.00 | 0.00 | 241,669.00 | 0.00 | 0.00 | 241,669.00 | 0.00 | 0.00 | 139.00 |
| 2013 | 240,523.00 | 0.00 | 240,302.00 | 0.00 | 0.00 | 240,302.00 | 0.00 | 0.00 | 221.00 |
| 2014 | 240,896.25 | 84.73 | 240,675.25 | 0.00 | 84.73 | 240,675.25 | 56.23 | 0.00 | 221.00 |
| 2015 | 264,882.68 | 383.21 | 264,078.24 | 0.00 | 383.21 | 264,078.24 | 91.21 | 0.00 | 804.44 |
| 2016 | 264,204.22 | 472.00 | 262,851.75 | 0.00 | 472.00 | 262,851.75 | 0.00 | 0.00 | 1,352.47 |
| 2017 | 265,482.00 | 1,645.30 | 263,265.82 | 0.00 | 1,645.30 | 263,265.82 | 0.00 | 0.00 | 2,216.18 |
| 2018 | 265,658.00 | 5,363.02 | 260,585.78 | 0.00 | 5,363.02 | 260,585.78 | 95.41 | 0.00 | 5,072.22 |
| 2019 | 264,758.00 | 13,030.23 | 255,737.87 | 0.00 | 13,030.23 | 255,737.87 | 364.43 | 0.00 | 9,020.13 |
| 2020 | 264,192.00 | 246,839.65 | 246,839.65 | 0.00 | 246,839.65 | 246,839.65 | 4,608.61 | 0.00 | 17,352.35 |
| Total Bloomfield Irr. District | 2,554,083.15 | 267,818.14 | 2,517,545.36 | 0.00 | 267,818.14 | 2,517,545.36 | 5,215.89 | 0.00 | 36,537.79 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|-------------------------------------|-----------------------------|---------------------------|-------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| Farmer's Irrigation District-FW_WCD | | | | | | | | | |
| 2011 | 47,026.31 | 0.00 | 47,026.31 | 0.00 | 0.00 | 47,026.31 | 0.00 | 0.00 | 0.00 |
| 2012 | 46,961.00 | 0.00 | 46,961.00 | 0.00 | 0.00 | 46,961.00 | 0.00 | 0.00 | 0.00 |
| 2013 | 45,942.07 | 0.00 | 45,942.07 | 0.00 | 0.00 | 45,942.07 | 0.00 | 0.00 | 0.00 |
| 2014 | 68,202.38 | 0.00 | 68,137.38 | 0.00 | 0.00 | 68,137.38 | 0.00 | 0.00 | 65.00 |
| 2015 | 67,161.56 | 65.00 | 67,028.20 | 0.00 | 65.00 | 67,028.20 | 0.00 | 0.00 | 133.36 |
| 2016 | 66,770.79 | 130.00 | 66,472.26 | 0.00 | 130.00 | 66,472.26 | 0.00 | 0.00 | 298.53 |
| 2017 | 69,681.00 | 409.00 | 69,230.07 | 0.00 | 409.00 | 69,230.07 | 0.00 | 0.00 | 450.93 |
| 2018 | 68,612.68 | 711.34 | 66,943.59 | 0.00 | 711.34 | 66,943.59 | 243.05 | 0.00 | 1,669.09 |
| 2019 | 69,056.00 | 1,645.42 | 66,431.46 | 0.00 | 1,645.42 | 66,431.46 | 208.76 | 0.00 | 2,624.54 |
| 2020 | 68,795.60 | 64,366.47 | 64,366.47 | 0.00 | 64,366.47 | 64,366.47 | 972.85 | 0.00 | 4,429.13 |
| Total Farmer's Irr. District | 618,209.39 | 67,327.23 | 608,538.81 | 0.00 | 67,327.23 | 608,538.81 | 1,424.66 | 0.00 | 9,670.58 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|-------------------------------------|-----------------------------------|------------------------------|----------------------|-----------------------|--------------------------------|------------------------|---------------------------|------------------------------------------|-------------------------------------|
| Hammond Irrigation District-HMD_WCD | | | | | | | | | |
| 2011 | 58,975.45 | 0.00 | 58,975.45 | 0.00 | 0.00 | 58,975.45 | 0.00 | 0.00 | 0.00 |
| 2012 | 60,377.98 | 0.00 | 60,377.98 | 0.00 | 0.00 | 60,377.98 | 0.00 | 0.00 | 0.00 |
| 2013 | 82,525.87 | 5.34 | 82,525.66 | 0.00 | 5.34 | 82,525.66 | 0.00 | 0.00 | 0.21 |
| 2014 | 50,622.48 | 0.00 | 50,581.24 | 0.00 | 0.00 | 50,581.24 | 0.00 | 0.00 | 41.24 |
| 2015 | 66,906.02 | 8.48 | 66,839.21 | 0.00 | 8.48 | 66,839.21 | 8.48 | 0.00 | 66.81 |
| 2016 | 75,929.21 | 49.52 | 75,676.24 | 0.00 | 49.52 | 75,676.24 | 0.00 | 0.00 | 252.97 |
| 2017 | 78,860.56 | 239.11 | 78,557.84 | 0.00 | 239.11 | 78,557.84 | 0.00 | 0.00 | 302.72 |
| 2018 | 71,220.98 | 385.36 | 70,561.18 | 0.00 | 385.36 | 70,561.18 | 70.31 | 0.00 | 659.80 |
| 2019 | 59,590.38 | 1,298.18 | 58,669.76 | 0.00 | 1,298.18 | 58,669.76 | 135.99 | 0.00 | 920.62 |
| 2020 | 60,395.38 | 58,353.49 | 58,613.67 | 0.00 | 58,353.49 | 58,613.67 | 732.50 | 0.00 | 1,781.71 |
| Total Hammond Irr. District | 665,404.31 | 60,339.48 | 661,378.23 | 0.00 | 60,339.48 | 661,378.23 | 947.28 | 0.00 | 4,026.08 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|-------------------------------------|-----------------------------------|------------------------------|----------------------|-----------------------|--------------------------------|------------------------|---------------------------|------------------------------------------|-------------------------------------|
| Hillside Irrigation District-HS_WCD | | | | | | | | | |
| 2011 | 1,630.59 | 0.00 | 1,630.59 | 0.00 | 0.00 | 1,630.59 | 0.00 | 0.00 | 0.00 |
| 2012 | 1,630.59 | 0.00 | 1,630.59 | 0.00 | 0.00 | 1,630.59 | 0.00 | 0.00 | 0.00 |
| 2013 | 1,630.59 | 0.00 | 1,630.59 | 0.00 | 0.00 | 1,630.59 | 0.00 | 0.00 | 0.00 |
| 2014 | 1,630.59 | 0.00 | 1,630.59 | 0.00 | 0.00 | 1,630.59 | 0.00 | 0.00 | 0.00 |
| 2015 | 1,630.64 | 0.00 | 1,630.64 | 0.00 | 0.00 | 1,630.64 | 0.00 | 0.00 | 0.00 |
| 2016 | 1,630.64 | 0.00 | 1,630.64 | 0.00 | 0.00 | 1,630.64 | 0.00 | 0.00 | 0.00 |
| 2017 | 1,630.64 | 0.00 | 1,630.64 | 0.00 | 0.00 | 1,630.64 | 0.00 | 0.00 | 0.00 |
| 2018 | 1,630.64 | 0.00 | 1,630.64 | 0.00 | 0.00 | 1,630.64 | 0.00 | 0.00 | 0.00 |
| 2019 | 5,263.20 | 0.00 | 5,263.20 | 0.00 | 0.00 | 5,263.20 | 0.00 | 0.00 | 0.00 |
| 2020 | 5,041.20 | 5,041.20 | 5,041.20 | 0.00 | 5,041.20 | 5,041.20 | 0.00 | 0.00 | 0.00 |
| Total Hillside Irr. Dist. 5 Out | 23,349.32 | 5,041.20 | 23,349.32 | 0.00 | 5,041.20 | 23,349.32 | 0.00 | 0.00 | 0.00 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|--------------------------------------|-----------------------------|---------------------------|-------------------|--------------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| La Plata Irrigation District -LP_WCD | | | | | | | | | |
| 2011 | 32,462.69 | 0.00 | 32,452.69 | 0.00 | 0.00 | 32,452.69 | 0.00 | 0.00 | 10.00 |
| 2012 | 35,529.99 | 0.00 | 35,519.99 | 0.00 | 0.00 | 35,519.99 | 0.00 | 0.00 | 10.00 |
| 2013 | 37,305.68 | 0.00 | 37,281.34 | 0.00 | 0.00 | 37,281.34 | 0.00 | 0.00 | 24.34 |
| 2014 | 38,306.39 | 0.00 | 38,223.38 | 0.00 | 0.00 | 38,223.38 | 0.00 | 0.00 | 83.01 |
| 2015 | 40,864.50 | 0.00 | 40,735.96 | 0.00 | 0.00 | 40,735.96 | 0.00 | 0.00 | 128.54 |
| 2016 | 42,357.08 | 0.00 | 42,122.18 | 0.00 | 0.00 | 42,122.18 | 0.00 | 0.00 | 234.90 |
| 2017 | 43,272.20 | 93.94 | 42,988.52 | 0.00 | 93.94 | 42,988.52 | 0.00 | 0.00 | 283.68 |
| 2018 | 43,910.81 | 358.61 | 43,459.70 | 0.00 | 358.61 | 43,459.70 | 121.26 | 0.00 | 451.11 |
| 2019 | 44,737.73 | 1,522.42 | 43,575.89 | 0.00 | 1,522.42 | 43,575.89 | 122.83 | 0.00 | 1,161.84 |
| 2020 | 45,829.71 | 42,824.42 | 42,824.42 | 0.00 | 42,824.42 | 42,824.42 | 780.10 | 0.00 | 3,005.29 |
| Total La Plata Irr. District | 404,576.78 | 44,799.39 | 399,184.07 | 0.00 | 44,799.39 | 399,184.07 | 1,024.19 | 0.00 | 5,392.71 |

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|----------------------------------|-----------------------------|---------------------------|----------------------|--------------------|-----------------------------|----------------------|------------------------|------------------------------------|-------------------------------|
| State Of New Mexico-001 | | | | | | | | | |
| 2011 | 3,844,530.09 | 0.00 | 3,844,254.21 | 38,442.54 | 0.00 | 3,805,811.67 | 0.00 | 0.00 | 275.88 |
| 2012 | 3,883,492.63 | 4.28 | 3,883,040.22 | 38,830.40 | 4.24 | 3,844,209.82 | 0.00 | 0.00 | 452.41 |
| 2013 | 3,919,351.02 | 69.30 | 3,918,448.10 | 39,184.48 | 68.61 | 3,879,263.62 | 0.00 | 0.00 | 902.92 |
| 2014 | 4,003,807.21 | 169.30 | 4,001,858.59 | 40,018.59 | 167.62 | 3,961,840.00 | 19.96 | 0.00 | 1,948.62 |
| 2015 | 4,180,007.30 | 348.94 | 4,167,751.12 | 41,677.51 | 345.49 | 4,126,073.61 | 60.38 | 0.00 | 12,256.18 |
| 2016 | 4,264,448.90 | 1,758.67 | 4,255,223.93 | 42,552.24 | 1,741.26 | 4,212,671.69 | 229.98 | 0.00 | 9,224.97 |
| 2017 | 4,334,974.60 | 7,318.87 | 4,319,339.98 | 43,193.40 | 7,246.41 | 4,276,146.58 | 557.82 | 0.00 | 15,634.62 |
| 2018 | 4,347,928.96 | 26,182.93 | 4,317,194.94 | 43,171.95 | 25,923.69 | 4,274,022.99 | 3,719.58 | 0.00 | 30,734.02 |
| 2019 | 4,393,442.29 | 141,036.48 | 4,330,006.93 | 43,300.07 | 139,640.08 | 4,286,706.86 | 5,863.07 | 0.00 | 63,435.36 |
| 2020 | 4,376,822.78 | 4,248,740.27 | 4,249,165.25 | 42,491.65 | 4,206,673.53 | 4,206,673.60 | 39,531.90 | 0.00 | 127,657.53 |
| Total State of N. M. | 41,548,805.78 | 4,425,629.04 | 41,286,283.27 | 412,862.83 | 4,381,810.93 | 40,873,420.44 | 49,982.69 | 0.00 | 262,522.51 |
| NM Livestock Board | | | | | | | | | |
| 2011 | 12,394.88 | 0.00 | 12,394.88 | 123.95 | 0.00 | 12,270.93 | 0.00 | 0.00 | 0.00 |
| 2012 | 14,267.70 | 0.00 | 14,265.09 | 142.65 | 0.00 | 14,122.44 | 0.00 | 0.00 | 2.61 |
| 2013 | 15,219.88 | 0.00 | 15,143.01 | 151.43 | 0.00 | 14,991.58 | 0.00 | 0.00 | 76.87 |
| 2014 | 15,014.51 | 0.00 | 14,826.41 | 148.26 | 0.00 | 14,678.15 | 0.00 | 0.00 | 188.10 |
| 2015 | 20,568.56 | 5.10 | 20,331.38 | 203.31 | 5.05 | 20,128.07 | 0.00 | 0.00 | 237.18 |
| 2016 | 18,582.62 | 4.72 | 18,449.44 | 184.49 | 4.67 | 18,264.95 | 0.00 | 0.00 | 133.18 |
| 2017 | 18,780.58 | 6.58 | 18,479.10 | 184.79 | 6.51 | 18,294.31 | 0.00 | 0.00 | 301.48 |
| 2018 | 15,727.24 | 132.96 | 15,007.92 | 150.08 | 131.64 | 14,857.84 | 22.67 | 0.00 | 719.32 |
| 2019 | 14,887.84 | 670.79 | 13,907.87 | 139.08 | 664.15 | 13,768.79 | 55.12 | 0.00 | 979.97 |
| 2020 | 13,009.24 | 11,472.51 | 11,473.63 | 114.74 | 11,358.92 | 11,358.89 | 213.41 | 0.00 | 1,535.61 |
| Total NM Livestock | 158,453.05 | 12,292.65 | 154,278.73 | 1,542.79 | 12,170.94 | 152,735.94 | 291.20 | 0.00 | 4,174.32 |
| State Of New Mexico Total | | | | | | | | | |
| 2011 | 3,856,924.97 | 0.00 | 3,856,649.09 | 38,566.49 | 0.00 | 3,818,082.60 | 0.00 | 0.00 | 275.88 |
| 2012 | 3,897,760.33 | 4.28 | 3,897,305.31 | 38,973.05 | 4.24 | 3,858,332.26 | 0.00 | 0.00 | 455.02 |
| 2013 | 3,934,570.90 | 69.30 | 3,933,591.11 | 39,335.91 | 68.61 | 3,894,255.20 | 0.00 | 0.00 | 979.79 |
| 2014 | 4,018,821.72 | 169.30 | 4,016,685.00 | 40,166.85 | 167.62 | 3,976,518.15 | 19.96 | 0.00 | 2,136.72 |
| 2015 | 4,200,575.86 | 354.05 | 4,188,082.50 | 41,880.83 | 350.54 | 4,146,201.68 | 60.38 | 0.00 | 12,493.36 |
| 2016 | 4,283,031.52 | 1,763.39 | 4,273,673.37 | 42,736.73 | 1,745.93 | 4,230,936.64 | 229.98 | 0.00 | 9,358.15 |
| 2017 | 4,353,755.18 | 7,325.45 | 4,337,819.08 | 43,378.19 | 7,252.92 | 4,294,440.89 | 557.82 | 0.00 | 15,936.10 |
| 2018 | 4,363,656.20 | 26,315.88 | 4,332,202.86 | 43,322.03 | 26,055.33 | 4,288,880.83 | 3,742.25 | 0.00 | 31,453.34 |
| 2019 | 4,408,330.13 | 141,707.27 | 4,343,914.80 | 43,439.15 | 140,304.23 | 4,300,475.65 | 5,918.19 | 0.00 | 64,415.33 |
| 2020 | 4,389,832.02 | 4,260,212.77 | 4,260,638.88 | 42,606.39 | 4,218,032.45 | 4,218,032.49 | 39,745.31 | 0.00 | 129,193.14 |
| Grand Total State | 41,707,258.83 | 4,437,921.69 | 41,440,562.00 | 414,405.62 | 4,393,981.87 | 41,026,156.38 | 50,273.89 | 0.00 | 266,696.83 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less 1% Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|--------------------------------------|-----------------------------|---------------------------|-----------------------|---------------------|-----------------------------|-----------------------|------------------------|------------------------------------|-------------------------------|
| San Juan County Operating-002 | | | | | | | | | |
| 2011 | 20,569,882.91 | 0.00 | 20,568,474.00 | 205,684.74 | 0.00 | 20,362,789.26 | 0.00 | 0.00 | 1,408.91 |
| 2012 | 20,827,636.70 | 18.35 | 20,825,359.25 | 208,253.59 | 18.17 | 20,617,105.66 | 0.00 | 0.00 | 2,277.45 |
| 2013 | 20,942,125.52 | 377.60 | 20,937,549.73 | 209,375.50 | 373.86 | 20,728,174.23 | 0.00 | 0.00 | 4,575.79 |
| 2014 | 20,503,328.65 | 843.73 | 20,493,564.66 | 204,935.65 | 835.38 | 20,288,629.01 | 94.40 | 0.00 | 9,763.99 |
| 2015 | 21,442,654.34 | 1,610.92 | 21,373,280.24 | 213,732.80 | 1,594.97 | 21,159,547.44 | 329.69 | 0.00 | 69,374.10 |
| 2016 | 22,286,418.28 | 8,483.20 | 22,237,407.27 | 222,374.07 | 8,399.21 | 22,015,033.20 | 1,197.56 | 0.00 | 49,011.01 |
| 2017 | 22,653,935.10 | 35,398.29 | 22,573,088.65 | 225,730.89 | 35,047.81 | 22,347,357.76 | 2,765.97 | 0.00 | 80,846.45 |
| 2018 | 22,906,879.62 | 129,734.07 | 22,748,303.56 | 227,483.04 | 128,449.57 | 22,520,820.52 | 18,411.08 | 0.00 | 158,576.06 |
| 2019 | 23,508,531.10 | 769,095.65 | 23,178,118.83 | 231,781.19 | 761,480.84 | 22,946,337.64 | 30,090.66 | 0.00 | 330,412.27 |
| 2020 | 23,452,800.16 | 22,786,974.60 | 22,789,253.30 | 227,892.53 | 22,561,360.99 | 22,561,360.77 | 207,289.25 | 0.00 | 663,546.86 |
| Total | 219,094,192.38 | 23,732,536.41 | 217,724,399.49 | 2,177,243.99 | 23,497,560.80 | 215,547,155.50 | 260,178.61 | 0.00 | 1,369,792.89 |
| Water Reserve Fund-002-1 | | | | | | | | | |
| 2011 | 1,454,909.61 | 0.00 | 1,454,803.93 | 14,548.04 | 0.00 | 1,440,255.89 | 0.00 | 0.00 | 105.68 |
| 2012 | 1,473,034.39 | 1.57 | 1,472,860.37 | 14,728.60 | 1.55 | 1,458,131.77 | 0.00 | 0.00 | 174.02 |
| 2013 | 1,487,884.60 | 25.46 | 1,487,542.22 | 14,875.42 | 25.21 | 1,472,666.80 | 0.00 | 0.00 | 342.38 |
| 2014 | 1,471,987.92 | 62.24 | 1,471,271.51 | 14,712.72 | 61.62 | 1,456,558.79 | 7.34 | 0.00 | 716.41 |
| 2015 | 1,536,767.39 | 128.30 | 1,532,261.42 | 15,322.61 | 127.03 | 1,516,938.81 | 22.21 | 0.00 | 4,505.97 |
| 2016 | 1,567,812.07 | 646.54 | 1,564,420.55 | 15,644.21 | 640.14 | 1,548,776.34 | 84.53 | 0.00 | 3,391.52 |
| 2017 | 1,593,740.67 | 2,690.77 | 1,587,992.64 | 15,879.93 | 2,664.13 | 1,572,112.71 | 205.11 | 0.00 | 5,748.03 |
| 2018 | 1,598,503.31 | 9,626.05 | 1,587,204.05 | 15,872.04 | 9,530.74 | 1,571,332.01 | 1,367.50 | 0.00 | 11,299.26 |
| 2019 | 1,615,236.10 | 51,851.66 | 1,591,914.27 | 15,919.14 | 51,338.28 | 1,575,995.13 | 2,155.54 | 0.00 | 23,321.83 |
| 2020 | 1,609,126.02 | 1,562,036.85 | 1,562,193.12 | 15,621.93 | 1,546,571.14 | 1,546,571.19 | 14,533.79 | 0.00 | 46,932.90 |
| Total | 15,409,002.08 | 1,627,069.44 | 15,312,464.08 | 153,124.64 | 1,610,959.84 | 15,159,339.44 | 18,376.02 | 0.00 | 96,538.00 |
| Total San Juan County | | | | | | | | | |
| 2010 | 22,024,792.52 | 0.00 | 22,023,277.93 | 220,232.78 | 0.00 | 21,803,045.15 | 0.00 | 0.00 | 1,514.59 |
| 2011 | 22,300,671.09 | 19.92 | 22,298,219.62 | 222,982.20 | 19.72 | 22,075,237.42 | 0.00 | 0.00 | 2,451.47 |
| 2012 | 22,430,010.12 | 403.06 | 22,425,091.95 | 224,250.92 | 399.07 | 22,200,841.03 | 0.00 | 0.00 | 4,918.17 |
| 2013 | 21,975,316.57 | 905.97 | 21,964,836.17 | 219,648.36 | 897.00 | 21,745,187.81 | 101.74 | 0.00 | 10,480.40 |
| 2014 | 22,979,421.73 | 1,739.22 | 22,905,541.66 | 229,055.42 | 1,722.00 | 22,676,486.24 | 351.90 | 0.00 | 73,880.07 |
| 2015 | 23,854,230.35 | 9,129.74 | 23,801,827.82 | 238,018.28 | 9,039.35 | 23,563,809.54 | 1,282.09 | 0.00 | 52,402.53 |
| 2016 | 24,247,675.77 | 38,089.06 | 24,161,081.29 | 241,610.81 | 37,711.94 | 23,919,470.48 | 2,971.08 | 0.00 | 86,594.48 |
| 2017 | 24,505,382.93 | 139,360.11 | 24,335,507.61 | 243,355.08 | 137,980.31 | 24,092,152.53 | 19,778.58 | 0.00 | 169,875.32 |
| 2018 | 25,123,767.20 | 820,947.31 | 24,770,033.10 | 247,700.33 | 812,819.12 | 24,522,332.77 | 32,246.20 | 0.00 | 353,734.10 |
| 2019 | 25,061,926.18 | 24,349,011.45 | 24,351,446.42 | 243,514.46 | 24,107,932.13 | 24,107,931.96 | 221,823.04 | 0.00 | 710,479.76 |
| Grand Total County | 234,503,194.46 | 25,359,605.85 | 233,036,863.57 | 2,330,368.64 | 25,108,520.64 | 230,706,494.93 | 278,554.63 | 0.00 | 1,466,330.89 |

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

| Agency | Current Property Tax Levied | Collected In Current Year | Collected To Date | Less Admin. Fee | Distributed in Current Year | Distributed To Date | Undisbursed at June 30 | Over/Under Distributed at Year End | County Receivable at Year End |
|---------------------------|-----------------------------|---------------------------|-------------------|-----------------|-----------------------------|---------------------|------------------------|------------------------------------|-------------------------------|
| Total Collections by Year | | | | | | | | | |
| 2011 | 68,934,190.32 | 0.00 | 68,929,095.92 | 685,343.39 | 0.00 | 68,243,752.53 | 0.00 | 0.00 | 5,094.40 |
| 2012 | 70,418,347.46 | 66.18 | 70,410,039.12 | 700,107.71 | 65.52 | 69,709,931.41 | 0.00 | 0.00 | 8,308.34 |
| 2013 | 73,374,879.05 | 1,335.65 | 73,357,660.52 | 729,368.70 | 1,322.48 | 72,628,291.82 | 0.00 | 0.00 | 17,218.53 |
| 2014 | 70,921,578.49 | 3,061.63 | 70,886,216.48 | 704,738.59 | 3,032.16 | 70,181,477.89 | 383.63 | 0.00 | 35,362.01 |
| 2015 | 75,524,712.43 | 6,453.32 | 75,287,893.44 | 748,345.15 | 6,393.95 | 74,539,548.29 | 1,245.72 | 0.00 | 236,818.99 |
| 2016 | 78,845,958.66 | 32,535.66 | 78,662,481.20 | 782,137.28 | 32,219.98 | 77,880,343.92 | 4,243.67 | 0.00 | 183,477.46 |
| 2017 | 80,067,125.26 | 136,837.76 | 79,764,314.91 | 793,086.42 | 135,506.57 | 78,971,228.49 | 10,037.03 | 0.00 | 302,810.35 |
| 2018 | 80,998,211.83 | 488,438.64 | 80,403,616.36 | 799,604.35 | 483,670.12 | 79,604,012.01 | 68,006.73 | 0.00 | 594,595.47 |
| 2019 | 82,242,358.88 | 2,607,007.04 | 81,025,336.95 | 805,956.59 | 2,581,368.32 | 80,219,380.36 | 109,697.51 | 0.00 | 1,217,021.93 |
| 2020 | 82,005,369.81 | 79,565,148.50 | 79,573,324.36 | 791,556.39 | 78,781,507.68 | 78,781,767.97 | 771,183.71 | 0.00 | 2,432,045.45 |
| Total Collections by Year | 763,332,732.19 | 82,840,884.39 | 758,299,979.26 | 7,540,244.57 | 82,025,086.78 | 750,759,734.69 | 964,798.00 | 0.00 | 5,032,752.93 |

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2020-2021**

| 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 FY2021 | 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 Oct20-Oct21 \$122,875 less City of Aztec portion of \$13,576 | Pro-rated Premium | \$109,299 | 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 FY20-21 \$1,077,463 | All | \$1,077,463 | 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 FY20-21 SJ County No Budget | N/A | None | All Parties | All Parties | All Parties |
| Navajo Nation | San Juan County | Operation & maintenance of Solid Waste Compactor & Transfers Stations | 04/07/94 Automatic Renewal | Varies FY20-21 | N/A | None | Both Parties | San Juan County | Both Parties |

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2020-2021**

| 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 FY2021 | 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 FY20-21 \$3,539,131 | 100% Operat- ing Exp. | \$3,539,131 | 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 | \$225,073 | 44% of Operat- ing Exp. | \$66,000 – \$34,584 for Director salary, \$28,556 for Operating plus \$2,860 for insurance | 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 FY20-21 \$2,835,484 | 100% Operat- ing Exp. | \$1,527,726 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 |
| City of Farmington | San Juan County | Blanco & Lower Valley Senior Centers | July 1, 2020 to June 30, 2021 | \$201,671 | Un- Known | \$84,627 | Both Parties | City of Farmington | Both Parties |

San Juan County
Active Joint Powers Agreements
Fiscal Year 2020-2021

| 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 FY2021 | 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 | \$322,045 | Both Parties | City of Aztec | Both Parties |
| City of Aztec City of Bloomfield City of Farmington Town of Kirtland | City of Farmington | Creates the Metropolitan Planning Organization | 09/20/12 Automatic Renewal | Unknown | 20% of Local Funds | \$13,322 | 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 06/30/21 | FY20-21 \$14,834,045 | 100% of Operating Cost | \$14,834,045 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 06/30/21 | FY20-21 \$14,834,045 | 100% of Operating Cost | \$14,834,045 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 06/30/21 | FY20-21 \$14,834,045 | 100% of Operating Cost | \$14,834,045 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 2020-2021**

| 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 FY2021 | 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 - \$117,859 Sal/Ben, plus Operating Expenses | Balance of salary and benefits not reimbursed | \$82,859 | 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 | \$441,836 | Both Parties | City of Farmington | Both 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 \$40,770 | One-half annual salary and benefits | \$0.00 Due to COVID-19 | Both Parties | San Juan County | Both Parties |
| City of Farmington San Juan Regional Medical Center Presbyterian Medical Center | Presbyterian Medical Center | Behavioral health services (joint intervention and sobering program) | 11/17/15 Automatic Renewal | Unknown | \$321,679 | \$321,679 | City of Farmington | San Juan Regional Medical Center | All Parties |
| United States Department of Interior Bureau of Land Management | All Parties | Law enforcement on BLM public land | 04/21/16 thru 04/21/21 | Unknown | None | None | San Juan County | San Juan County | San Juan County |
| Town of Kirtland | San Juan County | Providing public services | 07/01/20 thru 06/30/21 | \$92,880 | None. | None | Both Parties | San Juan County | Both Parties |
| City of Bloomfield | All Parties | Provide EMS coverage and services, including fire cause & origin investigations | 7/7/20 thru 7/7/35 | N/A | N/A | None | Both Parties | San Juan County | San Juan County |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------------------|-----------|
| 111 | Cash - Unrestricted | \$129,793 | \$0 | \$6,000 | \$135,793 |
| 112 | Cash - Restricted - Modernization and Development | | | | |
| 113-010 | HAP Funds | \$13,356 | \$0 | \$26,250 | \$39,606 |
| 113-020 | FSS Escrow Deposits | | | | |
| 113-030 | All Other Funds | \$0 | \$42,403 | | \$42,403 |
| 113 | Cash - Other Restricted | \$13,356 | \$42,403 | \$26,250 | \$82,009 |
| 113 | Cash - Other Restricted | | | | |
| 114 | Cash - Tenant Security Deposits | | | | |
| 115-010 | HAP Funds | | | | |
| 115-020 | FSS Escrow Deposits | | | | |
| 115-030 | All Other Funds | | | | |
| 115 | Cash - Restricted for Payment of Current Liabilities | \$0 | \$0 | \$0 | \$0 |
| 115 | Cash - Restricted for Payment of Current Liabilities | | | | |
| 100 | Total Cash | \$143,149 | \$42,403 | \$32,250 | \$217,802 |
| 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 | \$54,420 | \$0 | \$0 | \$54,420 |
| 128.1 | Allowance for Doubtful Accounts - Fraud | \$0 | \$0 | \$0 | \$0 |
| 129 | Accrued Interest Receivable | | | | |
| 120 | Total Receivables, Net of Allowances for Doubtful Accounts | \$54,420 | \$0 | \$0 | \$54,420 |
| 131 | Investments - Unrestricted | | | | |
| 132-010 | HAP Funds | | | | |
| 132-020 | FSS Escrow Deposits | | | | |
| 132-030 | All Other Funds | | | | |
| 132 | Investments - Restricted | \$0 | \$0 | \$0 | \$0 |
| 132 | Investments - Restricted | | | | |
| 135-010 | HAP Funds | | | | |
| 135-020 | FSS Escrow Deposits | | | | |
| 135-030 | All Other Funds | | | | |
| 135 | Investments - Restricted for Payment of Current Liability | \$0 | \$0 | \$0 | \$0 |
| 135 | Investments - Restricted for Payment of Current Liability | | | | |
| 142 | Prepaid Expenses and Other Assets | \$157 | \$0 | \$0 | \$157 |
| 143 | Inventories | | | | |
| 143.1 | Allowance for Obsolete Inventories | | | | |
| 144 | Inter Program Due From | | | | |
| 145 | Assets Held for Sale | | | | |
| 150 | Total Current Assets | \$197,726 | \$42,403 | \$32,250 | \$272,379 |
| 161 | Land | | | | |
| 162 | Buildings | | | | |
| 163 | Furniture, Equipment & Machinery - Dwellings | | | | |
| 164 | Furniture, Equipment & Machinery - Administration | \$19,150 | \$0 | \$0 | \$19,150 |
| 165 | Leasehold Improvements | | | | |
| 166 | Accumulated Depreciation | -\$19,150 | \$0 | \$0 | -\$19,150 |
| 167 | Construction in Progress | | | | |
| 168 | Infrastructure | | | | |
| 160 | Total Capital Assets, Net of Accumulated Depreciation | \$0 | \$0 | \$0 | \$0 |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|----------------------------------------------------------------------|--------------------------------|------------------------------|-----------------------------------|-----------|
| 171 | Notes, Loans and Mortgages Receivable - Non-Current | | | | |
| 172 | Notes, Loans, & Mortgages Receivable - Non Current - Past Due | | | | |
| 173 | Grants Receivable - Non Current | | | | |
| 174 | Other Assets | | | | |
| 176 | Investments in Joint Ventures | | | | |
| 180 | Total Non-Current Assets | \$0 | \$0 | \$0 | \$0 |
| 190 | Total Assets | \$197,726 | \$42,403 | \$32,250 | \$272,379 |
| 200 | Deferred Outflow of Resources | | | | |
| 290 | Total Assets and Deferred Outflow of Resources | \$197,726 | \$42,403 | \$32,250 | \$272,379 |
| 311 | Bank Overdraft | | | | |
| 312 | Accounts Payable <= 90 Days | \$315 | \$0 | \$0 | \$315 |
| 313 | Accounts Payable >90 Days Past Due | | | | |
| 321 | Accrued Wage/Payroll Taxes Payable | \$8,032 | \$0 | \$0 | \$8,032 |
| 322 | Accrued Compensated Absences - Current Portion | \$9,104 | \$0 | \$0 | \$9,104 |
| 324 | Accrued Contingency Liability | | | | |
| 325 | Accrued Interest Payable | | | | |
| 331 | Accounts Payable - HUD PHA Programs | | | | |
| 332 | Account Payable - PHA Projects | | | | |
| 333 | Accounts Payable - Other Government | | | | |
| 341 | Tenant Security Deposits | | | | |
| 342 | Unearned Revenue | \$0 | \$42,403 | \$0 | \$42,403 |
| 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 | \$17,451 | \$42,403 | \$0 | \$59,854 |
| 351 | Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue | | | | |
| 352 | Long-term Debt, Net of Current - Operating Borrowings | | | | |
| 353 | Non-current Liabilities - Other | | | | |
| 354 | Accrued Compensated Absences - Non Current | \$3,817 | \$0 | \$0 | \$3,817 |
| 355 | Loan Liability - Non Current | | | | |
| 356 | FASB 5 Liabilities | | | | |
| 357-010 | Pension Liability | | | | |
| 357-020 | OPEB Liability | | | | |
| 357 | Accrued Pension and OPEB Liabilities | \$0 | \$0 | \$0 | \$0 |
| 350 | Total Non-Current Liabilities | \$3,817 | \$0 | \$0 | \$3,817 |
| 300 | Total Liabilities | \$21,268 | \$42,403 | \$0 | \$63,671 |
| 400 | Deferred Inflow of Resources | \$54,420 | \$0 | \$0 | \$54,420 |
| 508.4 | Net Investment in Capital Assets | | | | |
| 511.4 | Restricted Net Position | \$13,356 | \$0 | \$32,250 | \$45,606 |
| 512.4 | Unrestricted Net Position | \$108,682 | \$0 | \$0 | \$108,682 |
| 513 | Total Equity - Net Position | \$122,038 | \$0 | \$32,250 | \$154,288 |
| 600 | Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position | \$197,726 | \$42,403 | \$32,250 | \$272,379 |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|---------------------------------------------------|--------------------------------|------------------------------|-----------------------------------|--------------------|
| 70300 | Net Tenant Rental Revenue | | | | |
| 70400 | Tenant Revenue - Other | \$5,969 | \$0 | \$0 | \$5,969 |
| 70500 | Total Tenant Revenue | \$5,969 | \$0 | \$0 | \$5,969 |
| 70600-010 | Housing Assistance Payments | \$1,141,565 | \$0 | \$26,250 | \$1,167,815 |
| 70600-020 | Ongoing Administrative Fees Earned | \$197,983 | \$0 | \$6,000 | \$203,983 |
| 70600-030 | Hard to House Fee Revenue | \$0 | \$0 | \$0 | \$0 |
| 70600-031 | FSS Coordinator Grant | \$0 | \$0 | \$0 | \$0 |
| 70600-040 | Actual Independent Public Accountant Audit Costs | \$0 | \$0 | \$0 | \$0 |
| 70600-050 | Total Preliminary Fees Earned | \$0 | \$0 | \$0 | \$0 |
| 70600-060 | All Other Fees | \$0 | \$40,726 | \$0 | \$40,726 |
| 70600-070 | Admin Fee Calculation Description | | | | |
| 70600 | HUD PHA Operating Grants | \$1,339,548 | \$40,726 | \$32,250 | \$1,412,524 |
| 70610 | Capital Grants | | | | |
| 70710 | Management Fee | | | | |
| 70720 | Asset Management Fee | | | | |
| 70730 | Book Keeping Fee | | | | |
| 70740 | Front Line Service Fee | | | | |
| 70750 | Other Fees | | | | |
| 70700 | Total Fee Revenue | \$0 | \$0 | \$0 | \$0 |
| 70800 | Other Government Grants | | | | |
| 71100-010 | Housing Assistance Payment | \$0 | \$0 | \$0 | \$0 |
| 71100-020 | Administrative Fee | \$0 | \$0 | \$0 | \$0 |
| 71100 | Investment Income - Unrestricted | \$0 | \$0 | \$0 | \$0 |
| 71200 | Mortgage Interest Income | | | | |
| 71300 | Proceeds from Disposition of Assets Held for Sale | | | | |
| 71310 | Cost of Sale of Assets | | | | |
| 71400-010 | Housing Assistance Payment | \$1,900 | \$0 | \$0 | \$1,900 |
| 71400-020 | Administrative Fee | \$1,900 | \$0 | \$0 | \$1,900 |
| 71400 | Fraud Recovery | \$3,800 | \$0 | \$0 | \$3,800 |
| 71500 | Other Revenue | \$0 | \$0 | \$0 | \$0 |
| 71600 | Gain or Loss on Sale of Capital Assets | | | | |
| 72000-010 | Housing Assistance Payment | \$0 | \$0 | \$0 | \$0 |
| 72000-020 | Administrative Fee | \$0 | \$0 | \$0 | \$0 |
| 72000 | Investment Income - Restricted | \$0 | \$0 | \$0 | \$0 |
| 70000 | Total Revenue | \$1,349,317 | \$40,726 | \$32,250 | \$1,422,293 |
| 91100 | Administrative Salaries | \$115,946 | \$11,039 | \$0 | \$126,985 |
| 91200 | Auditing Fees | \$0 | \$0 | \$0 | \$0 |
| 91300-010 | To PHA Administered Program (i.e., COCC) | \$0 | \$0 | \$0 | \$0 |
| 91300-020 | To a Third Party/Outside Entity | \$0 | \$0 | \$0 | \$0 |
| 91300 | Management Fee | \$0 | \$0 | \$0 | \$0 |
| 91310 | Book-keeping Fee | | | | |
| 91400 | Advertising and Marketing | | | | |
| 91500 | Employee Benefit contributions - Administrative | \$40,561 | \$0 | \$0 | \$40,561 |
| 91600 | Office Expenses | \$14,958 | \$2,887 | \$0 | \$17,845 |
| 91700 | Legal Expense | | | | |
| 91800 | Travel | | | | |
| 91810 | Allocated Overhead | | | | |
| 91900 | Other | | | | |
| 91000 | Total Operating - Administrative | \$171,465 | \$13,926 | \$0 | \$185,391 |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|------------------------------------------------------------|--------------------------------|------------------------------|-----------------------------------|--------------------|
| 92000 | Asset Management Fee | | | | |
| 92100 | Tenant Services - Salaries | | | | |
| 92200 | Relocation Costs | | | | |
| 92300 | Employee Benefit Contributions - Tenant Services | | | | |
| 92400 | Tenant Services - Other | \$0 | \$26,800 | \$0 | \$26,800 |
| 92500 | Total Tenant Services | \$0 | \$26,800 | \$0 | \$26,800 |
| 93100 | Water | | | | |
| 93200 | Electricity | | | | |
| 93300 | Gas | | | | |
| 93400 | Fuel | | | | |
| 93500 | Labor | | | | |
| 93600 | Sewer | | | | |
| 93700 | Employee Benefit Contributions - Utilities | | | | |
| 93800 | Other Utilities Expense | | | | |
| 93000 | Total Utilities | \$0 | \$0 | \$0 | \$0 |
| 94100 | Ordinary Maintenance and Operations - Labor | | | | |
| 94200 | Ordinary Maintenance and Operations - Materials and Other | | | | |
| 94300 | Ordinary Maintenance and Operations Contracts | | | | |
| 94500 | Employee Benefit Contributions - Ordinary Maintenance | | | | |
| 94000 | Total Maintenance | \$0 | \$0 | \$0 | \$0 |
| 95100 | Protective Services - Labor | | | | |
| 95200 | Protective Services - Other Contract Costs | | | | |
| 95300 | Protective Services - Other | | | | |
| 95500 | Employee Benefit Contributions - Protective Services | | | | |
| 95000 | Total Protective Services | \$0 | \$0 | \$0 | \$0 |
| 96110 | Property Insurance | | | | |
| 96120 | Liability Insurance | | | | |
| 96130 | Workmen's Compensation | | | | |
| 96140 | All Other Insurance | | | | |
| 96100 | Total Insurance Premiums | \$0 | \$0 | \$0 | \$0 |
| 96200 | Other General Expenses | | | | |
| 96210 | Compensated Absences | \$16,796 | \$0 | \$0 | \$16,796 |
| 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 | \$16,796 | \$0 | \$0 | \$16,796 |
| 96710 | Interest of Mortgage (or Bonds) Payable | | | | |
| 96720 | Interest on Notes Payable (Short and Long Term) | | | | |
| 96730 | Amortization of Bond Issue Costs | | | | |
| 96700 | Total Interest Expense and Amortization Cost | \$0 | \$0 | \$0 | \$0 |
| 96900 | Total Operating Expenses | \$188,261 | \$40,726 | \$0 | \$228,987 |
| 97000 | Excess of Operating Revenue over Operating Expenses | \$1,161,056 | \$0 | \$32,250 | \$1,193,306 |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|----------------------------------------------------------------|--------------------------------|------------------------------|-----------------------------------|--------------------|
| 97100 | Extraordinary Maintenance | | | | |
| 97200 | Casualty Losses - Non-capitalized | | | | |
| 97300-010 | Mainstream 1 | \$0 | \$0 | \$0 | \$0 |
| 97300-020 | Home-Ownership | \$0 | \$0 | \$0 | \$0 |
| 97300-025 | Litigation | \$0 | \$0 | \$0 | \$0 |
| 97300-030 | Hope VI - Section 8 | \$0 | \$0 | \$0 | \$0 |
| 97300-040 | Tenant Protection | \$0 | \$0 | \$0 | \$0 |
| 97300-041 | Portability-Out | \$0 | \$0 | \$0 | \$0 |
| 97300-045 | FSS Escrow Deposits | \$0 | \$0 | \$0 | \$0 |
| 97300-049 | All Other "Special" Vouchers (i.e., FUP, NED, etc.) | \$0 | \$0 | \$0 | \$0 |
| 97300-050 | All Other | \$1,152,886 | \$0 | \$0 | \$1,152,886 |
| 97300 | Housing Assistance Payments | \$1,152,886 | \$0 | \$0 | \$1,152,886 |
| 97350 | HAP Portability-In | \$0 | \$0 | \$0 | \$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 | \$1,341,147 | \$40,726 | \$0 | \$1,381,873 |
| 10010 | Operating Transfer In | | | | |
| 10020 | Operating transfer Out | | | | |
| 10030 | Operating Transfers from/to Primary Government | | | | |
| 10040 | Operating Transfers from/to Component Unit | | | | |
| 10050 | Proceeds from Notes, Loans and Bonds | | | | |
| 10060 | Proceeds from Property Sales | | | | |
| 10070 | Extraordinary Items, Net Gain/Loss | | | | |
| 10080 | Special Items (Net Gain/Loss) | | | | |
| 10091 | Inter Project Excess Cash Transfer In | | | | |
| 10092 | Inter Project Excess Cash Transfer Out | | | | |
| 10093 | Transfers between Program and Project - In | | | | |
| 10094 | Transfers between Project and Program - Out | | | | |
| 10100 | Total Other financing Sources (Uses) | \$0 | \$0 | \$0 | \$0 |
| 10000 | Excess (Deficiency) of Total Revenue Over (Under) Total | \$8,170 | \$0 | \$32,250 | \$40,420 |
| 11020 | Required Annual Debt Principal Payments | \$0 | \$0 | \$0 | \$0 |
| 11030 | Beginning Equity | \$113,868 | \$0 | \$0 | \$113,868 |
| 11040-010 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-020 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-030 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-040 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-050 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-060 | Prior Period Adjustments and Correction of Errors | | | | |
| 11040-070 | Equity Transfers | | | | |
| 11040-080 | Equity Transfers | | | | |
| 11040-090 | Equity Transfers | | | | |
| 11040-100 | Equity Transfers | | | | |
| 11040-110 | Equity Transfers | | | | |
| 11040 | Prior Period Adjustments, Equity Transfers and Correction of | \$0 | \$0 | \$0 | \$0 |
| 11050 | Changes in Compensated Absence Balance | | | | |
| 11060 | Changes in Contingent Liability Balance | | | | |
| 11070 | Changes in Unrecognized Pension Transition Liability | | | | |
| 11080 | Changes in Special Term/Severance Benefits Liability | | | | |
| 11090 | Changes in Allowance for Doubtful Accounts - Dwelling Rents | | | | |
| 11100 | Changes in Allowance for Doubtful Accounts - Other | | | | |

| FDS Line Item | Description | Housing Choice Vouchers 14.871 | HCV CARES Act Funding 14.HCC | Emergency Housing Vouchers 14.EHV | TOTAL |
|---------------|--------------------------------------------------------|--------------------------------|------------------------------|-----------------------------------|------------------|
| 11170-001 | Administrative Fee Equity - Beginning Balance | \$97,060 | \$0 | \$0 | \$97,060 |
| 11170-010 | Administrative Fee Revenue | \$197,983 | \$0 | \$6,000 | \$203,983 |
| 11170-020 | Hard to House Fee Revenue | \$0 | \$0 | \$0 | \$0 |
| 11170-021 | FSS Coordinator Grant | \$0 | \$0 | \$0 | \$0 |
| 11170-030 | Audit Costs | \$0 | \$0 | \$0 | \$0 |
| 11170-040 | Investment Income | \$0 | \$0 | \$0 | \$0 |
| 11170-045 | Fraud Recovery Revenue | \$1,900 | \$0 | \$0 | \$1,900 |
| 11170-050 | Other Revenue | \$0 | \$40,726 | \$0 | \$40,726 |
| 11170-051 | Comment for Other Revenue | | | | |
| 11170-060 | Total Admin Fee Revenues | \$199,883 | \$40,726 | \$6,000 | \$246,609 |
| 11170-080 | Total Operating Expenses | \$188,261 | \$40,726 | \$0 | \$228,987 |
| 11170-090 | Depreciation | \$0 | \$0 | \$0 | \$0 |
| 11170-095 | Housing Assistance Payment Portability In | \$0 | \$0 | \$0 | \$0 |
| 11170-100 | Other Expenses | \$0 | \$0 | \$0 | \$0 |
| 11170-101 | Comment for Other Expense | | | | |
| 11170-110 | Total Expenses | \$188,261 | \$40,726 | \$0 | \$228,987 |
| 11170-002 | Net Administrative Fee | \$11,622 | \$0 | \$6,000 | \$17,622 |
| 11170-003 | Administrative Fee Equity- Ending Balance | \$108,682 | \$0 | \$6,000 | \$114,682 |
| 11170-005 | Pre-2004 Administrative Reserves | \$3,403 | \$0 | \$0 | \$3,403 |
| 11170-006 | Post-2003 Administrative Reserves | \$105,279 | \$0 | \$0 | \$105,279 |
| 11170 | Administrative Fee Equity- Ending Balance | \$108,682 | \$0 | \$6,000 | \$114,682 |
| 11180-001 | Housing Assistance Payments Equity - Beginning Balance | \$16,808 | \$0 | \$0 | \$16,808 |
| 11180-010 | Housing Assistance Payment Revenues | \$1,141,565 | \$0 | \$26,250 | \$1,167,815 |
| 11180-015 | Fraud Recovery Revenue | \$1,900 | \$0 | \$0 | \$1,900 |
| 11180-020 | Other Revenue | \$5,969 | \$0 | \$0 | \$5,969 |
| 11180-021 | Comments for Other Revenue | LANDLORD REFUNDS | N/A | N/A | LANDLORD REFUNDS |
| 11180-025 | Investment Income | \$0 | \$0 | \$0 | \$0 |
| 11180-030 | Total Housing Assistance Payments Revenues | \$1,149,434 | \$0 | \$26,250 | \$1,175,684 |
| 11180-080 | Housing Assistance Payments | \$1,152,886 | \$0 | \$0 | \$1,152,886 |
| 11180-090 | Other Expenses | \$0 | \$0 | \$0 | \$0 |
| 11180-091 | Comments for Other Expenses | | | | |
| 11180-100 | Total Housing Assistance Payments Expenses | \$1,152,886 | \$0 | \$0 | \$1,152,886 |
| 11180-002 | Net Housing Assistance Payments | -\$3,452 | \$0 | \$26,250 | \$22,798 |
| 11180-003 | Housing Assistance Payments Equity - Ending | \$13,356 | \$0 | \$26,250 | \$39,606 |
| 11180 | Housing Assistance Payments Equity | \$13,356 | \$0 | \$26,250 | \$39,606 |
| 11190-210 | Total ACC Units | 4,224 | 0 | 0 | 4,224 |
| 11190-220 | Unfunded Units | | | | |
| 11190-230 | Other Adjustments | | | | |
| 11190 | Unit Months Available | 4,224 | 0 | 0 | 4,224 |
| 11210 | Number of Unit Months Leased | 2,938 | 0 | 0 | 2,938 |
| 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, 2021

| <u>Federal Grantor - Program Title</u> | <u>Assistance Listing Number</u> | <u>Expenditures</u> |
|------------------------------------------------------------------------------|----------------------------------|---------------------|
| U.S. Department of Homeland Security | | |
| Pass through State of New Mexico | | |
| Office of Emergency Management/ Grant #EMW-2020-SS-00127-S01 SAN JUAN COUNTY | 97.067 | \$ 75,704 |
| Office of Emergency Management/ Grant #EMW-2019-SS-00083-S01 SAN JUAN COUNTY | 97.067 | 252,116 |
| Office of Emergency Management/ Grant #EMW-2018-SS-00056-S01 SAN JUAN COUNTY | 97.067 | 127,906 |
| Total U.S. Department of Homeland Security | | <u>455,726</u> |
| Pre-Disaster Mitigation Cluster | | |
| Pass through State of New Mexico | | |
| Federal Emergency Management Agency | | |
| Office of Emergency Management/ Grant #EMT-2018-PC-00006 SAN JUAN COUNTY | 97.047 | 6,824 |
| Total Pre-Disaster Mitigation Cluster | | <u>6,824</u> |
| Child Nutrition Cluster | | |
| Pass through State of New Mexico | | |
| U.S. Department of Agriculture | | |
| School Breakfast Program (SBP) | 10.553 | 15,499 |
| National School Lunch Program (NSLP) | 10.555 | 24,790 |
| Total Child Nutrition Cluster | | <u>40,289</u> |
| Child Nutrition | | |
| Pass through State of New Mexico | | |
| U.S. Department of Agriculture | | |
| After School Snack Program (ASSP) | 10.558 | 6,644 |
| Total Child Nutrition | | <u>6,644</u> |
| Cooperative Forestry Assistance | | |
| Pass through State of New Mexico | | |
| U.S. Department of Agriculture | | |
| Volunteer Fire Assistance Program/ Grant 20-521-0400-0153 | 10.697 | 7,664 |
| Volunteer Fire Assistance Program/ Grant 20-521-0400-0152 | 10.697 | 12,109 |
| Total Cooperative Forestry Assistance | | <u>19,773</u> |
| Highway Planning & Construction Cluster | | |
| Pass through State of New Mexico | | |
| U.S. Department of Transportation | | |
| Recreational Trails Project Extension - Glade Run | 20.219 | 106,791 |
| Recreational Trails Project-Glade Run | 20.219 | 451,123 |
| Total Highway Planning & Construction Cluster | | <u>557,914</u> |
| U. S. Department of Housing and Urban Development | | |
| Youth Homelessness Demonstration Program/ NM0138Y6B011700 | 14.276 | 97,850 |
| Housing Choice Vouchers | 14.871 | 1,340,166 |
| Supplemental HCV Administrative Fees (CARES Act Funding) | 14.871 | 40,725 |
| Total U. S. Department of Housing and Urban Development | | <u>1,478,741</u> |

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

| <u>Federal Grantor - Program Title</u> | <u>Assistance Listing Number</u> | <u>Expenditures</u> |
|--------------------------------------------------------------------|------------------------------------------|----------------------------|
| U. S. Department of Transportation | | |
| Pass through State of New Mexico | | |
| Operation ENDWI/ Grant #01-AL-64-086 | 20.608 | 7,078 |
| Operation ENDWI/ Grant #20-AL-64-086 | 20.608 | 7,796 |
| Total U. S. Department of Transportation | | <u>14,874</u> |
| U. S. Department of Interior | | |
| Bureau of Land Management/ Grant #140L2220P0014 | 15.225 | 19,613 |
| Bureau of Land Management/ Grant #140L2218C0002 | 15.225 | 60,000 |
| Total U. S. Department of Interior | | <u>79,613</u> |
| U. S. Department of Justice | | |
| Edward Byrne Memorial Justice Assistance Grant 2020-DJ-BX-0785 | 16.738 | 14,436 |
| Total U. S. Department of Justice | | <u>14,436</u> |
| U. S. Department of Justice | | |
| Coronavirus Emergency Supplemental Funding Program 2020-VD-BX-1791 | 16.034 | 127,158 |
| Total U. S. Department of Justice | | <u>127,158</u> |
| Federal Emergency Management Agency | | |
| Pass through State of New Mexico | | |
| EMPG Grant/Grant #EMT-2020-EP-00005-S01 SAN JUAN COUNTY | 97.042 | 93,352 |
| Assistance to Firefighters Grant/Grant #EMW-2020-FG-00355 | 97.044 | 26,432 |
| Assistance to Firefighters Grant/Grant #EMW-2018-FO-03313 | 97.044 | 224,487 |
| Total Federal Emergency Management Agency | | <u>344,271</u> |
| U.S. Department of Treasury | | |
| Pass through State of New Mexico | | |
| Coronavirus Relief Fund - CARES-16000-SJC | 21.019 | 2,839,000 |
| Coronavirus Relief Fund - Small Business CARES-BUS-16000-SJC | 21.019 | 235,000 |
| Total U.S. Department of Treasury | | <u>3,074,000</u> |
| Total Expenditures of Federal Awards | | <u><u>\$ 6,220,263</u></u> |

SAN JUAN COUNTY, NEW MEXICO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

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, 2021. 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 modified 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.

NOTE 3. SUBRECIPIENTS AND LOAN GUARANTEES

For the year ending June 30 2021, the County had no subrecipients of federal awards and no loan or loan guarantee programs.

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of San Juan County (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon November 29, 2021.

Internal Control over Financial Reporting

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

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

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

OFFICE LOCATIONS

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

Compliance and Other Matters

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

Purpose of this Report

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

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
November 29, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited San Juan County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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.

OFFICE LOCATIONS

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



Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

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

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

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

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
November 29, 2021

**STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 2021**

I. SUMMARY OF AUDIT RESULTS

Financial Statements

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

Federal Awards

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Internal control over major programs: | |
| a. Material weaknesses reported? | No |
| b. Significant deficiencies reported not considered to be material weaknesses? | None |
| c. Known questioned costs greater than \$25,000 for a compliance requirement for a major program? | No |
| d. Known questioned costs greater than \$25,000 for which is not audited as a major program? | No |
| e. Known or likely fraud? | No |
| f. Significant instances of abuse relating to major programs? | No |
| g. Circumstances causing the auditor's report on compliance for each major program to be modified, unless otherwise reported as audit findings? | No |
| h. Instances where results of audit follow-up procedures disclosed that the summary schedule of prior year audit findings prepared by the auditee materially misrepresents the status of any prior audit finding? | No |
| Type of auditor's report issued on compliance for major programs | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| Identification of major programs: | <u>Assistance Listing Number</u> |
| Coronavirus Relief Fund | 21.019 |
| Supplemental HCV Administrative Fees (CARES Act Funding) | 14.871 |
| Dollar threshold used to distinguish Between type A and type B programs: | \$750,000 |
| Auditee qualified as low risk auditee? | Yes |

**STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021**

II. FINDINGS – FINANCIAL STATEMENT

None

III. OTHER FINDINGS AS REQUIRED BY NEW MEXICO STATE STATUTE, SECTION 12-6-5, NMSA 1978

None

IV. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021**

V. STATUS OF PRIOR YEAR FINDINGS

None

SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2021

An exit conference was held on November 17, 2021 and attended by the following:

San Juan County:

John Beckstead, Chairman
Steve Lanier, Commissioner
Mike Stark, County Manager
Jim Cox, Deputy County Manager
Kim Martin, Chief Financial Officer
Travis Sisco, Deputy Chief Financial Officer
Carol Taulbee, Treasurer
Bryan Myers, Chief Deputy Treasurer
Faye Anderson, Executive Housing Director

Communications Authority:

Ellen Wayne, Legal Representative

San Juan Water Commission:

Aaron Chavez, Executive Director

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

Chris Garner, Partner