



Financial Statements
For the Year Ended June 30, 2019

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INTRODUCTORY SECTION

STATE OF NEW MEXICO
Roosevelt County
Annual Financial Report
June 30, 2019
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STATE OF NEW MEXICO

Roosevelt County

Official Roster

June 30, 2019

**Board of County
Commissioners**

<u>Name</u>	<u>Title</u>
Lewis "Shane" Lee	Chairman
Matthew Hunton	Vice-Chairman
Dennis Lopez	Commissioner
Tina Dixon	Commissioner
Paul Grider	Commissioner

Elected Officials

Layle Sanchez	Treasurer
George Beggs	Assessor
Michelle Bargas	Probate Judge
Stephanie Hicks	Clerk
Malin Parker	Sherriff

**Administrative
Officials**

Amber Hamilton	County Manager
Debra Olds	HR Director
Liliana Rivera	Finance Specialist
Ricky Lovato	Road Superintendent
Justin Porter	Detention Administrator

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Brian S. Colón Esq.
New Mexico State Auditor
Roosevelt County Commission
Roosevelt County
Portales, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue funds of Roosevelt County (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' 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 of 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 auditors' judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue funds of Roosevelt County, as of June 30, 2019, and the respective changes in financial position thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedules A-1 through B-2 and notes to the Required Supplementary Information on pages 68 through 79 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 inquires 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our opinion on the basic financial statements is not affected by this missing information.

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 introductory section, the combining and individual fund financial statements, and Supporting Schedules I through V required by 2.2.2 NMAC are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and Supporting Schedules I through V required by 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 combining and individual fund financial statements and Supporting Schedules I through V required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory section has 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 20, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Cordova CPAs LLC". The signature is written in a cursive, slightly slanted style.

Cordova CPAs LLC
Albuquerque, New Mexico
November 20, 2019

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO
Roosevelt County
Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 2,951,749
Investments	4,193,590
Receivables:	
Property taxes	409,937
Other taxes	670,355
Other	43,240
<i>Total current assets</i>	<u>8,268,871</u>
Noncurrent assets	
Restricted cash and cash equivalents	511,769
Capital assets	50,955,652
Less: accumulated depreciation	<u>(37,427,154)</u>
<i>Total noncurrent assets</i>	<u>14,040,267</u>
<i>Total assets</i>	<u>22,309,138</u>
Deferred outflows of resources	
Deferred outflows- pension	2,413,813
Deferred outflows- OPEB	<u>351,884</u>
<i>Total deferred outflows of resources</i>	<u>2,765,697</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 25,074,835</u></u>

The accompanying notes are an integral part of these financial statements.

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 212,308
Accrued payroll	136,009
Accrued interest	40,851
Accrued compensated absences	171,162
Current portion of loans payable	<u>530,320</u>
<i>Total current liabilities</i>	<u>1,090,650</u>
Noncurrent liabilities	
Loans payable	7,763,541
Net pension liability	6,925,790
Net OPEB liability	<u>3,350,842</u>
<i>Total noncurrent liabilities</i>	<u>18,040,173</u>
<i>Total liabilities</i>	<u>19,130,823</u>
Deferred inflows of resources	
Deferred inflows- pension	524,993
Deferred inflows- OPEB	<u>865,795</u>
<i>Total deferred inflows of resources</i>	<u>1,390,788</u>
Net position	
Net investment in capital assets	5,234,637
Restricted for:	
Debt service	1,167,552
Special revenue projects	1,440,031
Unrestricted	<u>(3,288,996)</u>
<i>Total net position</i>	<u>4,553,224</u>
<i>Total liabilities, deferred inflows of resources, and net position</i>	<u><u>\$ 25,074,835</u></u>

The accompanying notes are an integral part of these financial statements.

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STATE OF NEW MEXICO
Roosevelt County
Statement of Activities
For the Year Ended June 30, 2019

Exhibit A-2

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,695,990	\$ 387,889	\$ 640,154	\$ -	\$ (1,667,947)
Public safety	5,174,354	451,217	311,533	-	(4,411,604)
Public works	1,488,045	14,868	-	657,009	(816,168)
Culture and recreation	399,296	-	1,616	-	(397,680)
Health and welfare	1,141,055	74	-	-	(1,140,981)
Economic development	19,140	-	-	-	(19,140)
Interest	262,216	-	-	-	(262,216)
<i>Total governmental activities</i>	<u>\$ 11,180,096</u>	<u>\$ 854,048</u>	<u>\$ 953,303</u>	<u>\$ 657,009</u>	<u>(8,715,736)</u>
General Revenues:					
Taxes:					
Property					4,432,556
Gross receipts taxes					3,361,728
Gasoline and motor vehicle					929,182
Other					373,285
Payment in lieu of taxes					470,453
Investment income					189,611
Miscellaneous income					466
Gain on sale of capital assets					3,052
Total general revenues					<u>9,760,333</u>
Change in net position					1,044,597
Net position, beginning					<u>3,508,627</u>
<i>Net position, ending</i>					<u>\$ 4,553,224</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
Roosevelt County
Balance Sheet
Governmental Funds
June 30, 2019

	<u>General Fund</u>	<u>Road Fund</u>	<u>GRT Roosevelt General Hospital</u>
<i>Assets</i>			
Cash and cash equivalents	\$ 1,393,196	\$ 269,912	\$ -
Investments	3,722,029	-	-
Receivables:			
Property taxes	409,937	-	-
Other taxes	361,506	77,891	175,073
Other receivables	38,746	1,367	-
<i>Total assets</i>	<u>\$ 5,925,414</u>	<u>\$ 349,170</u>	<u>\$ 175,073</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 35,800	\$ 233	\$ 175,073
Accrued payroll	110,400	23,872	-
<i>Total liabilities</i>	<u>146,200</u>	<u>24,105</u>	<u>175,073</u>
<i>Deferred inflows of resources</i>			
Property taxes	366,777	-	-
<i>Total deferred inflows of resources</i>	<u>366,777</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>			
Spendable:			
Restricted for:			
General county operations	-	-	-
Maintenance of roads	-	72,400	-
EMS and fire departments	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Debt service expenditures	-	-	-
Minimum fund balance	1,655,298	252,665	-
Committed to:			
Sherriff's evidence	-	-	-
EMS and fire departments	-	-	-
Unassigned	3,757,139	-	-
<i>Total fund balances</i>	<u>5,412,437</u>	<u>325,065</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 5,925,414</u>	<u>\$ 349,170</u>	<u>\$ 175,073</u>

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total
\$ 1,800,410	\$ 3,463,518
471,561	4,193,590
-	409,937
55,885	670,355
3,127	43,240
<u>\$ 2,330,983</u>	<u>\$ 8,780,640</u>
\$ 1,202	\$ 212,308
1,737	136,009
<u>2,939</u>	<u>348,317</u>
-	366,777
-	366,777
<u>-</u>	<u>-</u>
403,044	403,044
-	72,400
368,014	368,014
76,461	76,461
107,623	107,623
1,186,232	1,186,232
-	1,907,963
2,876	2,876
183,794	183,794
-	3,757,139
<u>2,328,044</u>	<u>8,065,546</u>
<u>\$ 2,330,983</u>	<u>\$ 8,780,640</u>

The accompanying notes are an integral part of these financial statements.

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STATE OF NEW MEXICO

Roosevelt County

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2019

Exhibit B-1

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Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances - total governmental funds	\$ 8,065,546
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	13,528,498
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities	366,777
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and therefore, are not reported in funds:	
Deferred outflows- pension	2,413,813
Deferred outflows- OPEB	351,884
Deferred inflows- pension	(524,993)
Deferred inflows- OPEB	(865,795)
Certain liabilities, including loans payable and related components, net pension and OPEB liabilities, accrued interest, and current and long-term portions of accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued compensated absences	(171,162)
Accrued interest	(40,851)
Loans payable	(8,293,861)
Net pension liability	(6,925,790)
Net OPEB liability	<u>(3,350,842)</u>
<i>Net position of governmental activities</i>	<u><u>\$ 4,553,224</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
Roosevelt County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	<u>General Fund</u>	<u>Road Fund</u>	<u>GRT Roosevelt General Hospital</u>
<i>Revenues</i>			
Taxes:			
Property	\$ 4,363,458	\$ -	\$ -
Gross receipts	2,029,522	-	581,544
Gasoline and motor vehicle	289,727	639,455	-
Other	373,285	-	-
Intergovernmental:			
State operating grants	290,493	-	-
State capital grants	-	657,009	-
Payment in lieu of taxes	470,453	-	-
Licenses and fees	86,486	10,750	-
Charges for services	489,222	4,118	-
Investment income	164,081	-	-
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>8,556,727</u>	<u>1,311,332</u>	<u>581,544</u>
<i>Expenditures</i>			
Current:			
General government	2,269,901	-	-
Public safety	3,992,168	-	-
Public works	-	1,434,188	-
Culture and recreation	193,068	-	-
Health and welfare	-	-	581,544
Economic development	-	-	-
Capital outlay	166,052	1,597,790	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
<i>Total expenditures</i>	<u>6,621,189</u>	<u>3,031,978</u>	<u>581,544</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,935,538</u>	<u>(1,720,646)</u>	<u>-</u>
<i>Other financing sources (uses)</i>			
Proceeds from sale of capital assets	1,935	1,117	-
Transfers in	-	1,176,500	-
Transfers (out)	(1,478,832)	-	-
<i>Total other financing sources (uses)</i>	<u>(1,476,897)</u>	<u>1,177,617</u>	<u>-</u>
<i>Net change in fund balance</i>	458,641	(543,029)	-
<i>Fund balances, beginning of year</i>	<u>4,953,796</u>	<u>868,094</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 5,412,437</u>	<u>\$ 325,065</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total
\$ -	\$ 4,363,458
750,662	3,361,728
-	929,182
-	373,285
662,810	953,303
-	657,009
-	470,453
113,004	210,240
150,468	643,808
25,530	189,611
466	466
1,702,940	12,152,543
74,272	2,344,173
263,171	4,255,339
-	1,434,188
-	193,068
559,511	1,141,055
19,140	19,140
34,681	1,798,523
519,987	519,987
261,471	261,471
1,732,233	11,966,944
(29,293)	185,599
-	3,052
302,332	1,478,832
-	(1,478,832)
302,332	3,052
273,039	188,651
2,055,005	7,876,895
\$ 2,328,044	\$ 8,065,546

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Roosevelt County

Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019

Exhibit B-2

Page 2 of 2

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	188,651
<p>Governmental funds report capital outlays 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:</p>		
Capital outlay additions reported in capital outlay expenditures		1,863,024
Depreciation expense		(1,044,687)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:</p>		
Change in deferred inflows related to the property taxes receivable		69,098
<p>Governmental funds report County pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:</p>		
County pension contributions		355,292
Net pension expense		(912,807)
County OPEB contributions		66,355
Net OPEB expense		(57,193)
<p>Expenses in the Statement of Activities that do not require current financial resources are not reported as expenditures in the funds:</p>		
Increase in accrued compensated absences		(4,675)
Decrease in accrued interest		1,552
<p>The issuance of long-term debt (e.g. bonds, notes, 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.</p>		
Principal payments on loans		519,987
<i>Change in net position of governmental activities</i>	\$	1,044,597

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Exhibit C-1

Roosevelt County

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variances
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 4,189,246	\$ 4,189,246	\$ 4,362,371	\$ 173,125
Gross receipts	1,965,000	1,965,000	2,062,942	97,942
Gasoline, franchise and motor vehicle	221,800	221,800	289,514	67,714
Other	300,000	300,000	373,285	73,285
Intergovernmental:				
State operating grants	254,500	254,500	290,493	35,993
Payment in lieu of taxes	466,000	466,000	470,453	4,453
Charges for services	276,200	276,200	84,978	(191,222)
Licenses and fees	70,600	70,600	482,177	411,577
Investment income	-	-	164,081	164,081
<i>Total revenues</i>	<u>7,743,346</u>	<u>7,743,346</u>	<u>8,580,294</u>	<u>836,948</u>
<i>Expenditures</i>				
Current:				
General government	2,237,762	2,259,654	2,259,083	571
Public safety	4,308,988	4,308,988	3,984,609	324,379
Culture and recreation	197,074	197,074	193,760	3,314
Capital outlay	122,000	255,241	166,052	89,189
<i>Total expenditures</i>	<u>6,865,824</u>	<u>7,020,957</u>	<u>6,603,504</u>	<u>417,453</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>877,522</u>	<u>722,389</u>	<u>1,976,790</u>	<u>1,254,401</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	329,810	660,105	-	(660,105)
Transfers (out)	(1,207,332)	(1,382,494)	(1,478,832)	(96,338)
<i>Total other financing sources (uses)</i>	<u>(877,522)</u>	<u>(722,389)</u>	<u>(1,478,832)</u>	<u>(756,443)</u>
<i>Net change in fund balance</i>	-	-	497,958	497,958
<i>Fund balances - beginning of year</i>	-	-	4,617,285	4,617,285
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>5,115,243</u>	<u>\$ 5,115,243</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 497,958	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			(18,773)	
Adjustments to expenditures for salaries and operating expenses.			(20,544)	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 458,641</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Exhibit C-2

Roosevelt County

Road Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variances
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Gasoline and motor vehicle	\$ 570,000	\$ 570,000	\$ 667,489	\$ 97,489
Intergovernmental:				
State operating grants	-	78,000	-	(78,000)
State capital grant	1,509,009	1,509,009	657,009	(852,000)
Charges for services	-	-	4,118	4,118
Licenses and fees	7,000	7,000	10,500	3,500
<i>Total revenues</i>	<u>2,086,009</u>	<u>2,164,009</u>	<u>1,339,116</u>	<u>(824,893)</u>
<i>Expenditures</i>				
Current:				
Public works	2,038,738	2,201,613	2,075,121	126,492
Capital outlay	1,296,009	1,545,509	957,319	588,190
<i>Total expenditures</i>	<u>3,334,747</u>	<u>3,747,122</u>	<u>3,032,440</u>	<u>714,682</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,248,738)</u>	<u>(1,583,113)</u>	<u>(1,693,324)</u>	<u>(110,211)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	343,738	506,613	-	(506,613)
Transfers in	905,000	1,076,500	1,176,500	100,000
<i>Total other financing sources (uses)</i>	<u>1,248,738</u>	<u>1,583,113</u>	<u>1,176,500</u>	<u>(406,613)</u>
<i>Net change in fund balance</i>	-	-	(516,824)	(516,824)
<i>Fund balance - beginning of year</i>	-	-	786,785	786,785
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>269,961</u>	<u>\$ 269,961</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (516,824)	
Adjustments to revenues for motor vehicle and gas taxes.			(26,667)	
Adjustments to expenditures for salaries and operating expenses.			462	
<i>Net change in fund balance (GAAP)</i>			<u>\$ (543,029)</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Exhibit C-3

Roosevelt County

GRT Roosevelt Geeral Hospital Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variances
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ 1,000,000	\$ 1,550,000	\$ 581,544	\$ (968,456)
<i>Total revenues</i>	<u>1,000,000</u>	<u>1,550,000</u>	<u>581,544</u>	<u>(968,456)</u>
<i>Expenditures</i>				
Current:				
Health and welfare	1,000,000	1,000,000	581,544	418,456
<i>Total expenditures</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>581,544</u>	<u>418,456</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>(550,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	-	(550,000)	-	550,000
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(550,000)</u>	<u>-</u>	<u>550,000</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
<i>Net change in fund balance (GAAP)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
Roosevelt County
Statement of Fiduciary Net Position
Custodial Funds
June 30, 2019

Exhibit D-1

<i>Current assets</i>	
Cash and cash equivalents	\$ 73,278
Property taxes receivable	<u>478,765</u>
<i>Total assets</i>	<u><u>\$ 552,043</u></u>
 <i>Current liabilities</i>	
Accounts payable	\$ 53,442
Due to inmates	20,592
Due to other entities	<u>492,400</u>
<i>Total liabilities</i>	<u>566,434</u>
 <i>Net Position</i>	
Restricted net position	<u>-</u>
<i>Total net position</i>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
Roosevelt County
Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2019

Exhibit D-2

<i>Additions:</i>	
Contributions from other entities	\$ 4,519,759
Charges for services	<u>1,995</u>
<i>Total additions</i>	<u>4,521,754</u>
 <i>Deductions:</i>	
Distributions to other bodies	4,457,901
Operating expenditures	<u>76,249</u>
<i>Total deductions</i>	<u>4,534,150</u>
 Change in liabilities held for others	 (12,396)
Beginning liabilities held for others	<u>504,796</u>
 Ending liabilities held for others	 <u><u>\$ 492,400</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies

Roosevelt County (the "County") is a political sub-division of the State of New Mexico established under the provisions of Section 22-22-1 of NMSA, 1978 compilation and regulated by the constitution of the State of New Mexico. The County operates under a Board of County Commissions-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

Roosevelt County is a body politic and corporate under the name and form of government selected by its qualified electors. The County may:

1. Sue or be sued;
2. Enter into contracts and leases;
3. Acquire and hold property, both real and personal;
4. Have common seal, which may be altered at pleasure;
5. Exercise such other privileges that are incident to corporations of like character or degree that are not inconsistent with the laws of New Mexico.
6. Protect generally the property of its county and its inhabitants;
7. Preserve peace and order within the county; and
8. Establish rates for revenue-producing projects, including amounts which the governing body determines to be reasonable in the operation of similar facilities.

This summary of significant accounting policies of Roosevelt County is presented to assist in the understanding of Roosevelt County's financial statements. The financial statements and notes are the representation of Roosevelt County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the County's accounting policies are described below.

During the year ended June 30, 2019, the County adopted GASB Statements No. 83, *Certain Asset Retirement Obligations*, No. 84, *Fiduciary Activities*, No. 88, *Certain Disclosures Relate to Debt, including Direct Borrowings and Direct Placements* as required by GAAP. None of these new pronouncements have a significant impact on the fiscal year 2019 financial statements.

A. Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No 39, and GASB Statement No. 61. Blended component units, though legally separate entities, are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the County has no component units, and is not a component unit of another governmental agency.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. 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 does not have any *business-type activities*.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place.

Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

B. Government-wide and fund financial statements (continued)

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The County's net position is reported in three parts - invested in capital assets net of related debt; restricted net position; and unrestricted net position.

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. *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*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements of time, reimbursement and contingencies imposed by the provider are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the County.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the County's taxpayer or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of County facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from state sources to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Under the requirements of GASB Statement No. 34, the County is required to present certain of its governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements include the following:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road Special Revenue Fund* is used to account for funds used to maintain roads for which the County has accounted for in this fund, including but not limited to administration, operation, maintenance, and capital outlay. Revenues are provided by motor vehicle fees, gas taxes, state appropriations, and state severance tax bonds. It was approved by the governing body by default upon approval of the budget.

The *GRT Roosevelt General Hospital Special Revenue Fund* is used to account for management of GRT collected and distributed for Roosevelt County Special Hospital District. The funds were passing through the General Fund previously. It was approved by the governing body by default upon approval of the budget.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

Additionally, the government reports the following custodial fund:

Fiduciary funds are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are used to account for the collection and payment of property taxes and special fees to other governmental agencies. The custodial fund is used to account for collection and disbursement of other trust accounts for the Roosevelt County.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes 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.

D. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity

Deposits and Investments: The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the County are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables: Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting funds and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. The period of availability is deemed to be sixty days subsequent to year end.

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

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied net of estimated refunds and uncollectable amounts.

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (continued)

Restricted Assets: Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

Capital Assets: Capital assets, which are property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) 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. Roosevelt County was a phase II government for purposes of implementing GASB 34. Therefore, the County was required to report its major general infrastructure assets retroactively to June 30, 1980. The County has made the required restatement for infrastructure assets retroactive to June 30, 1980, in order to properly implement GASB 34. Information Technology Equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9 C(5).

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. No interest was included as part of the cost of capital assets under construction.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Equipment and vehicles	5
Infrastructure:	
Caliche	5-7
Chip Seal-Overlay	7
Chip Seal-Reconstruction	10-15
Asphalt	20
Concrete	25

Deferred Outflow of Resources: In addition to assets, the balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until that time. The County has four types of items that qualify for reporting in this category related to pension and OPEB plans which are discussed in Notes 10 and 11.

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2019, along with applicable PERA, FICA, and Medicare payables.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (continued)

Deferred Inflows of Resources: In addition to liabilities, the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element 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. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding liability for deferred inflows of resources.

The County has one type of deferred inflow which arises under the modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue - property taxes revenue not received in the period of availability are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has recorded \$366,777 related to property taxes revenue considered "unavailable." The County also has items related to the pension and OPEB plans which are discussed at Notes 10 and 11.

Compensated Absences: Qualified employees are entitled to accumulate annual leave and compensated time according to a graduated leave schedule of depending on length of service. No more than two hundred and eighty (280) hours of annual leave, may be carried forward from one fiscal year to the next. All excess annual leave shall be forfeited, if not used, unless extenuating circumstances warrant approval of an extension by the County Commissioners of Roosevelt County. In addition, upon approval, the employee is entitled to unused holiday time if not used 6 months from date of holiday.

Qualified employees that were hired prior to October 18, 2016 are entitled to accumulate sick leave at a rate of twelve days per year. Sick leave can be carried over from year to year up to 1,040 hours (130 days). Upon termination employees receive one-sixth (1/6) pay for sick time accumulated up to a limit of 174 hours, which is one-sixth of the maximum accumulation allowed.

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. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Long-term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. For bonds issued after GASB 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method or on a straight-line basis if the difference is inconsequential. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source, net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (continued)

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

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.

Fund Balance Classification Policies and Procedures: For restricted fund balance, this classification includes amounts that are restricted to a specific purpose. Fund balances are restricted when constraints placed on the use of resources are either: (a) Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; (b) Enabling legislation, as the term is used authorizes the County to assess, levy, charge or otherwise mandate payment of resources and includes a *legally enforceable* requirement that those resources be used only for the specific purposes stipulated in the legislation.

For committed fund balance, the County's highest level of decision-making authority is the County Commission. The formal action that is required to be taken to establish a fund balance commitment is the County Commission.

For assigned fund balance, the County Commission or an official or body to which the County Commission delegates the authority is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Nonspendable Fund Balance: At June 30, 2019, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2019, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$4,121,737 for various County operations as restricted by enabling legislation. The County has also presented committed fund balance on the governmental funds balance sheet in the amount of \$186,670 in order to provide services throughout the County. The details of these fund balance items are located on the governmental funds balance sheet as detailed on page 16.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (continued)

Minimum Fund Balance Policy: The County's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures and a cash reserve of 1/12th the Road Special Revenue Fund. At June 30, 2019, the County maintains \$1,907,963 as minimum fund balances.

Net Position: The financial statements net position is reported in three categories: net investment in capital assets, restricted, and unrestricted:

- **Net investment in capital assets** - This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets.
- **Restricted Net Position** - Net position is reported as restricted when constraints placed on net position use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** - Net position that do not meet the definition of "restricted" and "Net Investment in Capital Assets."

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets of the County are prepared prior to June 1 and must be approved by resolution of the County Commissioners, and submitted to the Department of Finance and Administration for State approval. Once the budget has been formally approved, any amendments must also be approved by the County Commissioners and the Department of Finance and Administration. A separate budget is prepared for each fund. Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget in total at the fund level.

These budgets are prepared on the Non-GAAP cash budgetary basis. Budgetary basis expenditures exclude encumbrances. The budget secures appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 2. Stewardship, Compliance, and Accountability (continued)

Budgetary Information (continued)

The budgetary information presented in these financial statements has been properly amended by County Commissioners in accordance with the above procedures. These amendments resulted in the following changes:

	Excess (deficiency) of revenues over expenditures Operating income (loss)	
	Original Budget	Final Budget
	<u> </u>	<u> </u>
Budgeted Funds:		
General Fund	\$ 877,522	\$ 722,389
Road Fund	\$ (1,248,738)	\$ (1,583,113)
GRT Roosevelt General Hospital	\$ -	\$ 550,000

The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2019 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3. Deposits and Investments

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the County properly followed State investment requirements as of June 30, 2019.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute. The financial institution must provide pledged collateral for 50% of the deposit amount in excess of the deposit insurance.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

Excess funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 3. Deposits and Investments (continued)

The County's accounts are located at an insured depository institution. All noninterest-bearing transaction accounts, will be insured by the FDIC up to the standard maximum deposit insurance amount of \$250,000 for all deposit accounts out of state and up to \$250,000 for all time and saving accounts plus up to \$250,000 for all demand deposit accounts held at a single institution in state.

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 does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2019, \$3,424,237 of the County's bank balance of \$3,674,237 was exposed to custodial credit risk. Although the \$3,424,237 was uninsured, it was collateralized by collateral held by the pledging bank's trust department, not in the County's name. None of the County's deposits were uninsured and uncollateralized at June 30, 2019.

	James Polk Stone Community Bank
Amount of deposits	\$ 3,674,237
FDIC Coverage	(250,000)
Total uninsured public funds	3,424,237
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	3,424,237
Uninsured and uncollateralized	\$ -
Collateral requirement (50% of uninsured funds)	\$ 1,712,119
Pledged Collateral	6,683,547
Over (Under) collateralized	\$ 4,971,428

Custodial Credit Risk – Deposits

The collateral pledged is listed on Schedule I of this report. The types of collateral are limited to direct obligations of the United States Government and all bonds issued by any agency, district, or political subdivision of the State of New Mexico.

The New Mexico Finance Authority (NMFA) holds and invests cash related to debt service and reserve requirements on behalf of the County and in the County's name pursuant to loan agreements with the County. As of June 30, 2019, the County had \$511,769 held at New Mexico Finance Authority (NMFA).

Credit Risk

The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10(I) through 6-10-10 (P) and Sections 6-10-10.1(A) and (E), NMSA 1978 Per Section 6-10-10.1(F), NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the fund amounts were invested.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 3. Deposits and Investments (continued)

As of June 30, 2019, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>	<u>Rating</u>
Money Market Accounts	<1 year	\$ 4,193,590	AAA**
U.S Treasury MM Mutual Fund	<1 year	511,769 *	AAA**
		<u>\$ 4,705,359</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

The investments are listed on Schedule II of this report. The types of investment, interest rate, maturity date and fair value per security are included in the schedule.

Interest Rate Risk – Investments. The County's formal investment policy limits interest rates to be less than one hundred percent of the asked price on the US Treasury bills or notes for the same maturity on the day of deposit.

Concentration of Credit Risk – Investments. For an investment, concentration of credit risk is when any one issuer is 5% or more of the investment portfolio of the County. The investments in U.S. Agency Notes, consisting of notes held in Federal Farm Credit Banks and Federal Home Loan Banks, U.S. Treasury Notes, and U.S. Treasury Money Market Mutual Funds represent 100% of the investment portfolio. Since the County only purchases investments with high grade credit ratings, the concentration is not viewed to be an additional risk by the County. The County's policy related to concentration of credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6- 10-63, NMSA 1978).

The County utilizes pooled accounts for their funds. The General, Special Revenue, Capital Projects, and Fiduciary Funds are all in multiple accounts. Separate accounts also exist for Sheriff's Office confiscation related funds.

Fair Value Measurement

The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

- Level 2 Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets.
 - Quoted prices for identical or similar assets or liabilities in inactive markets.
 - Inputs other than quoted prices that are observable for the asset or liability.
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 3. Deposits and Investments (continued)

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. See above for discussion of valuation methodologies used to measure fair value of investments.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2019:

Total	Level 1	Level 2	Level 3
\$ 4,705,359	\$ 4,705,359	\$ -	\$ -

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 2,951,749
Restricted cash and cash equivalents per Exhibit A-1	511,769
Cash - Statement of Fiduciary Net Position per Exhibit E-1	73,278
Investments per Exhibit A-1	4,193,590
Total cash, investments, and cash equivalents	7,730,386
Add: reconciling items	649,611
Less: petty cash	(400)
Less: NMFA restricted accounts	(511,769)
Less: Treasury & Agency Notes	(4,193,590)
Bank balance of deposits	\$ 3,674,237

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 4. Receivables

Receivables as of June 30, 2019, are as follows:

	<u>General</u>	<u>Road Fund</u>	<u>GRT Roosevelt General Hospital</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Current receivables:					
Property taxes	\$ 409,937	\$ -	\$ -	\$ -	\$ 409,937
Other taxes					
Gross receipts taxes	304,076	-	175,073	55,885	535,034
Gasoline and oil taxes	44,316	40,023	-	-	84,339
Motor vehicle taxes	13,114	37,868	-	-	50,982
Other receivables					
Charges for services	28,825	-	-	-	28,825
Miscellaneous	9,921	1,367	-	3,127	14,415
Totals	<u><u>\$ 810,189</u></u>	<u><u>\$ 79,258</u></u>	<u><u>\$ 175,073</u></u>	<u><u>\$ 59,012</u></u>	<u><u>\$ 1,123,532</u></u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$366,777 that were not collected within the period of availability have been reclassified as deferred inflow in the governmental fund financial statements.

All of the above receivables are deemed to be fully collectible.

NOTE 5. Interfund Receivables, Payables, and Transfers

Net operating transfers, made to close out funds and to supplement other funding sources in the normal course of operations, were as follows:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Road Special Revenue Fund	\$ 1,176,500
General Fund	Courthouse Renovation Debt Service Fund	179,905
General Fund	Indoor Arena Debt Service Fund	115,427
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	3,500
	Total	<u><u>\$ 1,478,832</u></u>

There were no interfund balances at June 30, 2019.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2019. Land and construction in progress are not subject to depreciation.

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
depreciated:				
Land	\$ 850,311	\$ 132,000	\$ -	\$ 982,311
Total not being depreciated	<u>850,311</u>	<u>132,000</u>	<u>-</u>	<u>982,311</u>
Capital assets being depreciated:				
Buildings and improvements	21,953,964	-	-	21,953,964
Equipment and vehicles	6,534,128	393,542	69,235	6,858,435
Infrastructure	19,823,460	1,337,482	-	21,160,942
Total being depreciated	<u>48,311,552</u>	<u>1,731,024</u>	<u>69,235</u>	<u>49,973,341</u>
Total capital assets	<u>49,161,863</u>	<u>1,863,024</u>	<u>69,235</u>	<u>50,955,652</u>
Accumulated depreciation:				
Buildings and improvements	12,020,908	439,554	-	12,460,462
Equipment and vehicles	5,515,654	365,263	69,235	5,811,682
Infrastructure	18,915,140	239,870	-	19,155,010
Total accumulated depreciation	<u>36,451,702</u>	<u>1,044,687</u>	<u>69,235</u>	<u>37,427,154</u>
Capital assets, net	<u>\$ 12,710,161</u>	<u>\$ 818,337</u>	<u>\$ -</u>	<u>\$ 13,528,498</u>

Depreciation expense for the year ended June 30, 2019 was charged to the functions of the governmental activities as follows:

General government	\$ 217,443
Public safety	461,842
Public works	229,673
Culture and recreation	135,729
Total	<u>\$ 1,044,687</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 7. Long-term Debt

During the year ended June 30, 2019, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Governmental Activities:

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2019</u>	<u>Due Within One Year</u>
NMFA Loans	\$ 8,813,848	\$ -	\$ 519,987	\$ 8,293,861	\$ 530,320
Compensated Absences	166,487	232,956	228,281	171,162	171,162
Total	<u>\$ 8,980,335</u>	<u>\$ 232,956</u>	<u>\$ 748,268</u>	<u>\$ 8,465,023</u>	<u>\$ 701,482</u>

Loans

The County has entered into several loan agreements with the New Mexico Finance Authority, wherein the County pledged revenue derived from New Mexico Gross Receipts taxes to cover debt service. This revenue is subject to intercept agreements. The NMFA loans are as follows:

<u>Description</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount of Issue</u>	<u>Balance June 30, 2019</u>
NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 1,492,181
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	3,045,880
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,436,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	<u>1,319,800</u>
Total Loans					<u>\$ 8,293,861</u>

The annual requirements to amortize the Loan Payable as of June 30, 2019, including interest payments are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	\$ 530,320	\$ 253,912	\$ 784,232
2021	537,426	245,326	782,752
2022	548,879	235,430	784,309
2023	560,194	224,131	784,325
2024	572,167	211,708	783,875
2025-2029	2,605,145	832,176	3,437,321
2030-2034	2,739,730	408,409	3,148,139
2035-2039	200,000	9,030	209,030
Total	<u>\$ 8,293,861</u>	<u>\$ 2,420,122</u>	<u>\$ 10,713,983</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 7. Long-term Debt (continued)

Loans have been liquidated by the Indoor Arena, Courthouse Renovation, Magistrate Court, and Detention Center Bond Debt Service Funds in prior years.

Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2019, compensated absences increased \$4,675 from the prior year accrual. In prior years, the general fund was typically used to liquidate such long-term liabilities.

NOTE 8. 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; injuries and natural disasters.

Roosevelt County is a member and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The Authority acts as the common carrier for the State of New Mexico counties. The County pays an annual premium to the Authority based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. The County is not liable for more than the premiums paid.

NOTE 9. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

- A. Deficit fund balance of individual funds. There were no funds with a deficit fund balance for the year ended June 30, 2019.
- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2019.
- C. Designated cash appropriations in excess of available balances. There were no funds with designated cash appropriation in excess of available balances as of June 30, 2019:

NOTE 10. Pension Plan – Public Employee Retirement Association of NM

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/Adult 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 Public Employees Retirement 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 1978), 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 Public Employees Retirement Fund, unless specifically excluded.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

Benefits Provided – 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. Under Tier II, police and firefighters in Plans 3, 4 and 5 are 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 Contribution 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.

Contributions – See PERA's compressive annual financial report for Contribution provided description.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

PERA Contribution Rates and Pension Factors in effect during FY18						
Coverage Plan	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	
STATE PLAN						
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions –

PERA Fund Division Municipal General: At June 30, 2019, the County reported a liability of \$4,794,271 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2018 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2018.

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2018.

The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the County’s proportion was 0.3007 percent, which was an increase of 0.0454 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the County recognized pension expense of \$621,057. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Municipal General	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of assumptions	\$ 434,668	\$ 27,565
Changes in proportion	534,967	122,701
Difference between expected and actual experience	355,567	125,872
Net difference between projected and actual earnings on pension plan investments	138,565	-
County's contributions subsequent to the measurement date	230,986	-
Total	\$ 1,694,753	\$ 276,138

\$230,986 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Municipal		
2019	\$	597,641
2020		384,888
2021		185,871
2022		19,229
Total	\$	1,187,629

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

PERA Fund Division Municipal Police: At June 30, 2019, the County reported a liability of \$2,131,519 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2018 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2018.

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2018.

The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the County’s proportion was 0.3124 percent, which was an increase of 0.0215 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the County recognized pension expense of \$291,750. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of assumptions	\$ 243,209	\$ 13,031
Changes in proportion	100,517	24,535
Difference between expected and actual experience	104,349	211,289
Net difference between projected and actual earnings on pension plan investments	146,679	-
County's contributions subsequent to the measurement date	124,306	-
Total	\$ 719,060	\$ 248,855

\$124,306 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Police	
2019	\$ 197,391
2020	60,758
2021	79,781
2022	7,969
Total	\$ 345,899

Actuarial assumptions. The total pension liability in the June 30, 2018 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

PERA FUND

PERA	
Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Pay
Amortization period	Solved for based on statutory rates
Asset valuation method	
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 morality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward oneyear. 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, 2010 through June 30, 2018 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2018. These assumptions were adopted by the Board use in the June 30, 2017 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:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	43.50%	7.48%
Risk Reduction & Mitigation	21.50%	2.37%
Credit Oriented Fixed Income	15.00%	5.47%
Real Assets to include Real Estate Equity	<u>20.00%</u>	6.48%
Total	100.00%	

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2019

NOTE 10. Pension Plan – Public Employee Retirement Association of NM (continued)

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2018. 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 Division	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County’s proportionate share of the net pension liability	\$ 7,387,651	\$ 4,794,271	\$ 2,650,428
PERA Fund Municipal Police Division	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County’s proportionate share of the net pension liability	\$ 3,277,401	\$ 2,131,519	\$ 1,197,353

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in separately issued PERA’S financial reports.

Payables to the pension plan. At June 30, 2019, there were no contributions due and payable to PERA for the County.

NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan

General Information about the OPEB

Plan description. Employees of the County are provided with 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.

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NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan (continued)

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 co-payments or out-of-pocket payments of eligible retirees.

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

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

Contributions – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement 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. Contributions to the Fund from the County were \$98,238 for the year ended June 30, 2019.

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

At June 30, 2019, the County reported a liability of \$3,350,842 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the County’s proportion was 0.07706 percent.

For the year ended June 30, 2019, the County recognized OPEB expense of \$57,193. At June 30, 2019 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ 198,391
Net difference between expected and actual investments on OPEB plan investments	-	41,817
Change of assumptions	-	625,587
Changes in proportion	285,529	-
County's contributions subsequent to the measurement date	66,355	-
Total	\$ 351,884	\$ 865,795

Deferred outflows of resources totaling \$66,355 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

2019	\$ (159,487)
2020	(159,487)
2021	(159,487)
2022	(109,387)
2023	7,582

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

Valuation Date	June 30, 2017
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; 2.25% for PERA
Projected payroll increases	3.50% to 12.50% based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2000 Combined Healthy Mortality

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NOTE 11. 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. 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:

Asset Class	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	2.1%
U.S. equity - large cap	20%	7.1%
Non U.S. - emerging markets	15%	10.2%
Non U.S. - developed equities	12%	7.8%
Private equity	10%	11.8%
Credit and structured finance	10%	5.3%
Real estate	5%	4.9%
Absolute return	5%	4.1%
U.S. equity - small/mid cap	3%	7.1%

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

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates.

The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08 percent) or 1-percentage-point higher (5.08 percent) than the current discount rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
County’s proportionate share of the net OPEB liability	\$ 4,055,308	\$ 3,350,842	\$ 2,795,566

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NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan (continued)

The following presents the net OPEB liability of the County, as well as what the County’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:

	Trend Rate Sensitivity Analysis		
	<u>1% Decrease</u>	<u>Rate</u>	<u>1% Increase</u>
County’s proportionate share of the net OPEB liability	<u>\$ 2,832,636</u>	<u>\$ 3,350,842</u>	<u>\$ 3,757,127</u>

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

Payable Changes in the Net OPEB Liability. At June 30, 2019, the County reported a payable of \$3,885 for outstanding contributions due to NMRHCA for the year ended June 30, 2019.

NOTE 12. Joint Powers Agreements

Jail Services

Participants	Roosevelt County and City of Portales
Responsible party	Roosevelt County and City of Portales
Description	Jail services provided for municipal prisoners and offenders by the County. Jail services shall include but shall not be limited to booking, care, housing, feeding, administration of prisoners, and all other mandated, necessary and common functions of a constitutional and statutory jail.
Term of agreement	December 3, 2002 until cancelled
Audit responsibility	Roosevelt County

NOTE 13. Contingent Liabilities

The County is party to various claims and lawsuits arising in the normal course of business. The County is insured through the New Mexico County Insurance Authority. In the opinion of management, the outcome of these matters will not have a material effect on the financial position of the County.

NOTE 14. Restricted Net Position

The government-wide statement of net position reports \$2,607,583 of restricted net position, all of which is restricted by enabling legislation. For descriptions of the related enabling legislation for special revenue, debt service and capital project funds, see pages 31 and 82-83.

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NOTE 15. Subsequent Events

The date to which events occurring after June 30, 2019, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 20, 2019, which is the date on which the financial statements were issued. There were no events noted as of this date.

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NOTE 16. Tax Abatements

The County has the following tax abatement agreements:

Agency Number	5022	5022	5022
Agency Name	Roosevelt County, New Mexico	Roosevelt County, New Mexico	Roosevelt County, New Mexico
Agency Type	County Government - Political Subdivision of the State of New Mexico	County Government - Political Subdivision of the State of New Mexico	County Government - Political Subdivision of the State of New Mexico
Tax Abatement Agreement Name	\$112,000,000 Roosevelt County, New Mexico Taxable Industrial Revenue Bond (San Juan Mesa Wind Project, LLC Project) Series 2005	\$358,000,000 Roosevelt County, New Mexico Amended and Restated Taxable Industrial Revenue Bonds (Roosevelt Wind Project) Series 2014	\$72,000,000 Roosevelt County, New Mexico Taxable Industrial Revenue Bonds (Milo Wind Project, LLC Project) Series 2015)
Recipient(s) of tax abatement	San Juan Mesa Wind Project, LLC, a Delaware limited liability company	Roosevelt Wind Project, LLC, a Delaware limited liability company	Milo Wind Project, LLC, a Delaware limited liability company
Parent company(ies) of recipient(s) of tax abatement	Padoma Project Holdings, LLC (Sole Member)	Roosevelt Holdco, LLC (Manager); EDF-RE US Development, LLC (Manager); EDF Renewable Development, LLC (Managing Member)	Roosevelt Holdco, LLC (Manager); EDF-RE US Development, LLC (Manager); EDF Renewable Development, LLC (Managing Member)

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<p>Tax abatement program (name and brief description)</p>	<p>New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.</p>	<p>New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.</p>	<p>New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.</p>
<p>Specific Tax(es) Being Abated</p>	<p>(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)</p>	<p>(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)</p>	<p>(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)</p>

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Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)
Criteria that make a recipient eligible to receive a tax abatement	Businesses that are eligible to receive the tax abatements described above include those that are: (1) an industry for the manufacturing, processing or assembling of agricultural or manufactured products; (2) a commercial enterprise that has received a permit from the energy, minerals and natural resources department for a mine that has not been in operation prior to the issuance of bonds for the project for which the enterprise will be involved; (3) a commercial enterprise that has received any necessary state permit for a refinery, treatment plant or processing plant of energy products that was not in operation prior to the issuance of bonds for which the enterprise will be involved; (4) a commercial enterprise in storing, warehousing, distributing or selling products of agriculture, mining or industry, but does not include a facility designed for the sale or distribution to the public of electricity, gas, telephone or other services commonly classified as public utilities, except for: (a) water utilities and (b) any electric generation facility other than one for which both location approval and a certificate of convenience and necessity are required prior to commencing construction or operation of the facility, pursuant to the Public Utility Act; (5) a business in which all or part of the activities of the business involve the supplying of services to the general public or to governmental agencies or to a specific industry or customer; (6) a nonprofit corporation engaged in health care services; (7) a mass transit or other transportation activity involving the movement of passengers, an industrial park, an office headquarters and a research facility; (8) a water distribution or irrigation system, including without limitation, pumps, distribution lines, transmission lines, towers, dams and similar facilities and equipment; and (9) a 501(c)(3) corporation.	Businesses that are eligible to receive the tax abatements described above include those that are: (1) an industry for the manufacturing, processing or assembling of agricultural or manufactured products; (2) a commercial enterprise that has received a permit from the energy, minerals and natural resources department for a mine that has not been in operation prior to the issuance of bonds for the project for which the enterprise will be involved; (3) a commercial enterprise that has received any necessary state permit for a refinery, treatment plant or processing plant of energy products that was not in operation prior to the issuance of bonds for which the enterprise will be involved; (4) a commercial enterprise in storing, warehousing, distributing or selling products of agriculture, mining or industry, but does not include a facility designed for the sale or distribution to the public of electricity, gas, telephone or other services commonly classified as public utilities, except for: (a) water utilities and (b) any electric generation facility other than one for which both location approval and a certificate of convenience and necessity are required prior to commencing construction or operation of the facility, pursuant to the Public Utility Act; (5) a business in which all or part of the activities of the business involve the supplying of services to the general public or to governmental agencies or to a specific industry or customer; (6) a nonprofit corporation engaged in health care services; (7) a mass transit or other transportation activity involving the movement of passengers, an industrial park, an office headquarters and a research facility; (8) a water distribution or irrigation system, including without limitation, pumps, distribution lines, transmission lines, towers, dams and similar facilities and equipment; and (9) a 501(c)(3) corporation.	Businesses that are eligible to receive the tax abatements described above include those that are: (1) an industry for the manufacturing, processing or assembling of agricultural or manufactured products; (2) a commercial enterprise that has received a permit from the energy, minerals and natural resources department for a mine that has not been in operation prior to the issuance of bonds for the project for which the enterprise will be involved; (3) a commercial enterprise that has received any necessary state permit for a refinery, treatment plant or processing plant of energy products that was not in operation prior to the issuance of bonds for which the enterprise will be involved; (4) a commercial enterprise in storing, warehousing, distributing or selling products of agriculture, mining or industry, but does not include a facility designed for the sale or distribution to the public of electricity, gas, telephone or other services commonly classified as public utilities, except for: (a) water utilities and (b) any electric generation facility other than one for which both location approval and a certificate of convenience and necessity are required prior to commencing construction or operation of the facility, pursuant to the Public Utility Act; (5) a business in which all or part of the activities of the business involve the supplying of services to the general public or to governmental agencies or to a specific industry or customer; (6) a nonprofit corporation engaged in health care services; (7) a mass transit or other transportation activity involving the movement of passengers, an industrial park, an office headquarters and a research facility; (8) a water distribution or irrigation system, including without limitation, pumps, distribution lines, transmission lines, towers, dams and similar facilities and equipment; and (9) a 501(c)(3) corporation.

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<p>How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)</p>	<p>Exemption from Property Tax; Reduction or Exemption from Gross Receipts Tax and Compensating Tax; Exemption from Income Tax</p>	<p>Exemption from Property Tax; Reduction or Exemption from Gross Receipts Tax and Compensating Tax; Exemption from Income Tax</p>	<p>Exemption from Property Tax; Reduction or Exemption from Gross Receipts Tax and Compensating Tax; Exemption from Income Tax</p>
<p>How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.</p>	<p>The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and compensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5.125% of the price (for the compensating tax) and between 6.6250% and 8.1875% depending on the location in the county (for the gross receipts tax). Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max.). The assessed value of most real property that is subject to property taxation in New Mexico is based on the "fair value" of the property (which generally corresponds to its fair market value). The value of the IRB exemption on project real property is therefore also a function of the real property's fair market value. Over the term of the bonds, such fair market value, and the corresponding value of the tax exemption, may either decrease or increase, depending on market conditions, wear and tear on real property improvements, and other factors. The assessed value of most personal property in New Mexico is based on the depreciated value of the property, except that so long as the personal property is useful and used in the taxpayer's business, the assessed value may not be less than 12.5% of the original price. Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12.5% residual value.</p>	<p>The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and compensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5.125% of the price (for the compensating tax) and between 6.6250% and 8.1875% depending on the location in the county (for the gross receipts tax). Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max.). 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Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12.5% residual value.</p>	<p>The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and compensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5.125% of the price (for the compensating tax) and between 6.6250% and 8.1875% depending on the location in the county (for the gross receipts tax). Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max.). The assessed value of most real property that is subject to property taxation in New Mexico is based on the "fair value" of the property (which generally corresponds to its fair market value). The value of the IRB exemption on project real property is therefore also a function of the real property's fair market value. Over the term of the bonds, such fair market value, and the corresponding value of the tax exemption, may either decrease or increase, depending on market conditions, wear and tear on real property improvements, and other factors. The assessed value of most personal property in New Mexico is based on the depreciated value of the property, except that so long as the personal property is useful and used in the taxpayer's business, the assessed value may not be less than 12.5% of the original price. Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12.5% residual value.</p>

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Are there provisions for recapturing abated taxes? (Yes or No)	No	Yes	Yes
<p>If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.</p>	<p>Not Applicable</p>	<p>Company is required to annually report number of full-time equivalent employees or contract service workers (collectively, "employees") employed by company at the facility. If the number of employees is less than 10 on the first December 31 following the Construction Completion Date (Dec. 1, 2017), then the company may be required to pay the County 20% (if less than 10 employees), 50% (if less than 8 employees) or 100% (if less than 6 employees) of the ad valorem taxes on the Project Property that the Company would have been required to pay with respect to the property tax year corresponding to the applicable date of the Company's failure to employ the projected FTE employees if the bonds had not been issued and the Project Property had been subject to ad valorem taxation, calculated using mill levies and actual property tax valuations and rates for each such applicable tax year, and without giving effect to any other tax credits or incentives that may have been available to the company. If the Company fails to complete the project or ceases operations within 5 years of the date of issuance of the bonds, the company must pay to the county, within 90 days of such failure or cessation, 100% (if prior to completion or in years 0-3), 80% (if in year 4), 60% (if in year 5) or 0% (if in year 6 and thereafter) of the ad valorem taxes on real and personal property that the company would have been required to pay if the bonds had not been issued by the county and the project property had been subject to ad valorem taxation, calculated as described above, plus the applicable percentage of the amount of gross receipts tax that would have been payable by vendors of the project property if the bonds had not been issued and receipts from sales of project property had not been deductible form gross receipts of the vendors, plus the applicable percentage of the amount of compensating tax that would have been payable by the company with respect to project property if the bonds had not been issued.</p>	<p>Company is required to annually report number of full-time equivalent employees or contract service workers (collectively, "employees") employed by company at the facility. If the number of employees is less than 2 on the first December 31 following the Construction Completion Date (Dec. 1, 2017), then the company may be required to pay the County 40% (if less than 2 employees) or 100% (if less than 1 employee) of the ad valorem taxes on the Project Property that the Company would have been required to pay with respect to the property tax year corresponding to the applicable date of the Company's failure to employ the projected FTE employees if the bonds had not been issued and the Project Property had been subject to ad valorem taxation, calculated using mill levies and actual property tax valuations and rates for each such applicable tax year, and without giving effect to any other tax credits or incentives that may have been available to the company. If the Company fails to complete the project or ceases operations within 5 years of the date of issuance of the bonds, the company must pay to the county, within 90 days of such failure or cessation, 100% (if prior to completion or in years 0-3), 80% (if in year 4), 60% (if in year 5) or 0% (if in year 6 and thereafter) of the ad valorem taxes on real and personal property that the company would have been required to pay if the bonds had not been issued by the county and the project property had been subject to ad valorem taxation, calculated as described above, plus the applicable percentage of the amount of gross receipts tax that would have been payable by vendors of the project property if the bonds had not been issued and receipts from sales of project property had not been deductible form gross receipts of the vendors, plus the applicable percentage of the amount of compensating tax that would have been payable by the company with respect to project property if the bonds had not been issued.</p>

STATE OF NEW MEXICO
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<p>List each specific commitment made by the recipient of the abatement.</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District, as described in item 19, below; 2) Commitment to rebuild/restore approximately 13.6 miles of county roads that have deteriorated as a result of heavy truck traffic related to the heavy construction of the project upon completion of construction (expected cost not to exceed \$200,000); 3) Commitment to pay PILOT to county, as described in item 18, below.</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District and Dora Consolidated School District, as described in item 19, below; 2) Commitment to pay PILOT to county, as described in item 18, below; 3) Contingent commitment to repay abated taxes, as described in item 14, above; 4) Certain obligations for maintenance and repair of county roads, as described in the Road Maintenance Agreement dated as of December 16, 2014 by and between the company and the county.</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District and Dora Consolidated School District, as described in item 19, below; 2) Commitment to pay PILOT to county, as described in item 18, below; 3) Contingent commitment to repay abated taxes, as described in item 14, above; 4) Certain obligations for maintenance and repair of county roads (jointly and severally with Roosevelt Wind Project, LLC), as described in the Road Maintenance Agreement dated as of December 16, 2014 by and between Roosevelt Wind Project, LLC and the county.</p>
<p>Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.</p>	<p>If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982). In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values"). Unfortunately, the county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments.</p>	<p>If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982). In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values"). Unfortunately, the county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments.</p>	<p>If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982). In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values"). Unfortunately, the county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments.</p>

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<p>Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.</p>	<p>Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less. The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. The County further assumes that the Electric Plant and the Other Personalty for this IRB has been fully depreciated, and that, if it had been taxable, 10% of the Electric Plant and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs). The total County mill levy for the reporting period is 11.765 for non-residential property, and the county gross receipts tax rate is 1.5000%. Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (.8) (112,000,000) = \$89,600,000 Project Realty Value = (.1) (89,600,000) = \$8,960,000 Foregone ad valorem tax (real property) - (\$8,960,000/3) (11.765/1000) = \$35,138.13. Electric Plant Value = (.85)(\$89,600,000) = \$76,160,000. Foregone ad valorem tax (Electric Plant) = (\$76,160,000)(.2)(1/3) (11.765/1000) = \$59,734.83. Other Personalty Value = (.05)(89,600,000) = \$4,480,000 Foregone ad valorem tax (Other Personalty Value) = (\$4,480,000)(.125)(1/3) (11.765/1000) = \$2,196.13. Foregone gross receipts tax = \$0 (county does not receive any portion of the compensating tax, all of which accrues to the state. There is not gross receipts tax subsidy for the reporting period, because that subsidy does not survive the completion of the project [and this project has been completed]. PILOT payment to County = \$144,500. Total reduction (appreciation) in county taxes (revenues) = \$35,138.13 + \$59,734.83 + \$2,196.13 - \$144,500 = \$(47,430.91).</p>	<p>Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less. The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. Because this is a fairly recent IRB transaction, the County further assumes that the Electric Plant and the Other Personalty for this IRB has not depreciated (estimates based on full value), and that, if it had been taxable, 10% of the Electric Plant and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that the county does not receive any portion of the compensating tax, all of which accrues to the state and that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs). The total County mill levy for the reporting period is 11.765 for non-residential property, and the county gross receipts tax rate is 1.5000%. Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (.8) (358,000,000) = \$286,400,000 Project Realty Value = (.1) (286,400,000) = \$28,640,000 Foregone ad valorem tax (real property) - (\$28,640,000/3) (11.765/1000) = \$112,316.53. Electric Plant Value = (.85)(\$286,400,000) = \$243,440,000. Foregone ad valorem tax (Electric Plant) = (\$243,440,000)(1/3) (11.765/1000) = \$954,690.53. Other Personalty Value = (.05)(286,400,000) = \$14,320,000 Foregone ad valorem tax (Other Personalty Value) = (\$14,320,000)(1/3) (11.765/1000) = \$56,158.27. Foregone gross receipts tax = (\$243,440,000 + \$14,320,000)(.1)(.015000) = \$386,580. PILOT payment to County = \$366,000. Total reduction (appreciation) in county taxes (revenues) = \$112,316.53 + \$954,690.53 + \$56,158.27 + \$386,580 - \$366,000 = \$1,143,745.33.</p>	<p>Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less. The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. Because this is a fairly recent IRB transaction, the County further assumes that the Electric Plant and the Other Personalty for this IRB has not depreciated (estimates based on full value), and that, if it had been taxable, 10% of the Electric Plant and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that the county does not receive any portion of the compensating tax, all of which accrues to the state and that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs). The total County mill levy for the reporting period is 11.765 for non-residential property, and the county gross receipts tax rate is 1.5000%. Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (.8) (72,000,000) = \$57,600,000 Project Realty Value = (.1) (57,600,000) = \$5,760,000 Foregone ad valorem tax (real property) - (\$5,760,000/3) (11.765/1000) = \$22,588.80. Electric Plant Value = (.85)(\$57,600,000) = \$48,960,000. Foregone ad valorem tax (Electric Plant) = (\$48,960,000)(1/3) (11.765/1000) = \$192,004.80. Other Personalty Value = (.05)(57,600,000) = \$2,880,000 Foregone ad valorem tax (Other Personalty Value) = (\$2,880,000)(1/3) (11.765/1000) = \$11,294.40. Foregone gross receipts tax = (\$48,960,000 + \$2,880,000)(.1)(.015000) = \$77,760. PILOT payment to County = \$75,000. Total reduction (appreciation) in county taxes (revenues) = \$22,588.80 + \$192,004.80 + \$11,294.40 + \$77,760 - \$75,000 = \$228,648.</p>
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STATE OF NEW MEXICO
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<p>For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment</p>	<p>NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld."); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[.]").</p>	<p>NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld."); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[.]").</p>	<p>NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld."); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[.]").</p>
<p>For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year</p>	<p style="text-align: center;">\$144,500</p>	<p style="text-align: center;">\$366,000</p>	<p style="text-align: center;">\$75,000</p>

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<p>For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year</p>	<p>Elida Municipal School District - \$148,000</p>	<p>Elida Municipal School District & Dora Consolidated School District - \$215,000 (combined amount) - The amount of the PILOT to be paid to each school district shall be prorated based on number of MegaWatts of generation capacity associated with the portion of the facility located within each school district.</p>	<p>Elida Municipal School District & Dora Consolidated School District - \$44,000 (combined amount) - The amount of the PILOT to be paid to each school district shall be prorated based on number of MegaWatts of generation capacity associated with the portion of the facility located within each school district.</p>
<p>List each specific commitment made by your agency or any other government, other than the tax abatement.</p>	<p>None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds.</p>	<p>None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds.</p>	<p>None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds.</p>
<p>Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.</p>	<p>Yes: 1) Elida Municipal School District; 2) State of New Mexico</p>	<p>Yes: 1) Elida Municipal School District; 2) Dora Consolidated School District; 3) State of New Mexico</p>	<p>Yes: 1) Elida Municipal School District; 2) Dora Consolidated School District; 3) State of New Mexico</p>

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If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	Not Applicable	Not Applicable	Not Applicable
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	Not Applicable	Not Applicable	Not Applicable
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	Not Applicable	Not Applicable	Not Applicable

NOTE 17. Concentrations

The County depends on financial resources flowing from, or associated with, property taxes, gross receipts taxes, the Federal Government and the State of New Mexico. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State Appropriations; changes in gross receipts tax rates, collections, tourism, and property values.

STATE OF NEW MEXICO
Roosevelt County
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NOTE 18. Subsequent Pronouncements

In June 2017, GASB Statement No. 87 *Leases*, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after December 15, 2019. The County is still evaluating the significance of the impact from this pronouncement on its financial statements.

In June 2018, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The standard will be implemented during the fiscal year ended June 30, 2021. The County is still evaluating how this pronouncement will affect the financial statements.

In August 2019, GASB Statement No. 90, *Majority Equity Interest-an amendment of GASB Statements No. 14 and No. 61*, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after December 15, 2020. The County does not expect this pronouncement to have a material effect on the financial statements.

In May 2019, GASB Statement No. 91, *Conduit Debt Obligations*, was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County does not expect this pronouncement to have a material effect on the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
Roosevelt County
Schedule of the County's Proportionate Share of the Net Pension Liability
of PERA Fund Municipal General Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2019	2018	2017
	Measurement Date	Measurement Date	Measurement Date
	(As of and for the	(As of and for the	(As of and for the
	year ended	year ended	year ended
	June 30, 2018)	June 30, 2017)	June 30, 2016)
Roosevelt County's proportion of the net pension liability	0.3007%	0.2553%	0.2343%
Roosevelt County's proportionate share of the net pension liability	\$ 4,794,271	\$ 3,508,038	\$ 3,743,326
Roosevelt County's covered payroll	\$ 2,452,214	\$ 2,244,598	\$ 1,937,232
Roosevelt County's proportionate share of the net pension liability as a percentage	195.51%	156.29%	193.23%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%

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

See independent auditors' report.
See notes to required supplementary information.

2016	2015
Measurement Date	Measurement Date
(As of and for the	(As of and for the
year ended	year ended
June 30, 2015)	June 30, 2014)
<hr/>	<hr/>
0.2761%	0.2866%
\$ 2,815,079	\$ 2,235,788
\$ 2,312,147	\$ 2,521,773
121.75%	88.66%
76.99%	81.29%

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
Roosevelt County
Schedule of the County's Proportionate Share of the Net Pension Liability
of PERA Fund Municipal Police Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2019	2018	2017
	Measurement Date	Measurement Date	Measurement Date
	(As of and for the	(As of and for the	(As of and for the
	year ended	year ended	year ended
	June 30, 2018)	June 30, 2017)	June 30, 2016)
Roosevelt County's proportion of the net pension liability	0.3124%	0.2909%	0.2971%
Roosevelt County's proportionate share of the net pension liability	\$ 2,131,519	\$ 1,616,140	\$ 2,192,092
Roosevelt County's covered payroll	\$ 637,980	\$ 597,831	\$ 564,085
Roosevelt County's proportionate share of the net pension liability as a percentage	334.10%	270.33%	388.61%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%

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

See independent auditors' report.
See notes to required supplementary information.

2016	2015
Measurement Date	Measurement Date
(As of and for the	(As of and for the
year ended	year ended
June 30, 2015)	June 30, 2014)
<hr/>	<hr/>
0.3040%	0.2651%
\$ 1,461,802	\$ 864,197
\$ 596,549	\$ 499,825
245.04%	172.90%
76.99%	81.29%

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
Roosevelt County
Schedule of the County's Contributions
Public Employees Retirement Association (PERA) Plan
PERA Fund Municipal General Division
Last 10 Fiscal Years*

	As of and for the year ended June 30, 2019	As of and for the year ended June 30, 2018	As of and for the year ended June 30, 2017
Contractually required contribution	\$ 230,986	\$ 234,187	\$ 214,359
Contributions in relation to the contractually required contribution	<u>(230,986)</u>	<u>(234,187)</u>	<u>(214,359)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 2,428,897	\$ 2,452,214	\$ 2,244,598
Contributions as a percentage of covered payroll	9.51%	9.55%	9.55%

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

See independent auditors' report.
See notes to required supplementary information.

As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
\$ 185,006	\$ 220,810
<u>(185,006)</u>	<u>(220,810)</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 1,937,232	\$ 2,312,147
9.55%	9.55%

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
Roosevelt County
Schedule of the County's Contributions
Public Employees Retirement Association (PERA) Plan
PERA Fund Municipal Police Division
Last 10 Fiscal Years*

	As of and for the year ended June 30, 2019	As of and for the year ended June 30, 2018	As of and for the year ended June 30, 2017
Contractually required contribution	\$ 124,306	\$ 120,578	\$ 112,990
Contributions in relation to the contractually required contribution	<u>(124,306)</u>	<u>(120,578)</u>	<u>(112,990)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 657,706	\$ 637,980	\$ 597,831
Contributions as a percentage of covered payroll	18.90%	18.90%	18.90%

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

See independent auditors' report.
See notes to required supplementary information.

As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
\$ 106,612	\$ 112,748
<u>(106,612)</u>	<u>(112,748)</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 564,085	\$ 596,549
18.90%	18.90%

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
Roosevelt County
Notes to Required Supplementary Information
June 30, 2019

PERA

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's CFAR. <https://www.saonm.org>

Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 2018 report is available at <http://www.nmpera.org/>

See independent auditors' report.
See notes to required supplementary information.

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STATE OF NEW MEXICO
Roosevelt County
Schedule of Proportionate Share of the Net OPEB Liabilit
Retiree Health Care OPEB Plan
Last 10 Fiscal Years*

Schedule B-1

	2019	2018
	Measurement	Measurement
	Date (As of and	Date (As of and
	for the Year	for the Year
	Ended June 30,	Ended June 30,
	2018)	2017)
Roosevelt County's proportion of the net OPEB liability (asset)	0.07706%	0.07084%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 3,350,842	\$ 3,210,237
Roosevelt County's covered payroll	3,131,087	2,950,945
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	107.02%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	13.14%	11.34%

* Governmental Accounting Standards Board Statement No. 75 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 Roosevelt County's is not available prior to fiscal year 2018, the year the statement's requirements became effective.

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
Roosevelt County
Schedule of Contributions
Retiree Health Care OPEB Plan
Last 10 Fiscal Years*

Schedule B-2

	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018
Contractually required contribution	\$ 66,355	\$ 66,964
Contributions in relation to the contractually required contribution	66,355	66,964
Contribution deficiency (excess)	\$ -	\$ -
Roosevelt County's covered payroll	3,116,134	3,131,087
Contribution as a percentage of covered payroll	2.13%	2.14%

* Governmental Accounting Standards Board Statement No. 75 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 Roosevelt County's is not available prior to fiscal year 2018, the year the statement's requirements became effective.

See independent auditors' report.
See notes to required supplementary information.

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SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Fund Descriptions
June 30, 2019

Special Revenue Funds

Predatory Animal Control Special Revenue Fund – To account for funds tied directly to the management of the County's population of predatory animals. Financing is provided by Taylor Grazing Act (6-11-5; NMSA 1978 Compilation) and from transfers from General Fund requested and approved by the governing body.

County Healthcare Special Revenue Fund – To account for revenues received from state shared gross receipts taxes for hospital service for indigent citizens of the County. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Sheriff's Evidence Special Revenue Fund – To account for evidence seized by the Sheriff's Office. Fund was created by authority of the governing body by default upon approval of the budget.

Law Enforcement Protection Special Revenue Fund – To account for revenues and expenditures for maintaining and improving the County's law enforcement department in order to enhance its efficiency and effectiveness. Funding is from the State appropriation authorized by Section 29-13-3, NMSA.

Corrections Special Revenue Fund – To account for funds tied directly to inmate welfare. Fund was created by authority of state statute 33-3-25.

County Clerk's User Fees Special Revenue Fund – To account for portion of the filing fee charged by the County Clerk. For each fee of twenty-five dollars (\$25.00) collected by the county clerk pursuant to this section, eighteen dollars (\$18.00) shall be deposited in the county general fund and seven dollars (\$7.00) shall be deposited in the county clerk recording and filing fund. Fund was created by authority of state statute Section 14-8-13 NMSA 1978 and 14-8-15.

Misdemeanor Probation Special Revenue Fund – To account for the Misdemeanor Probation Monitoring Officer for Roosevelt County Magistrate Court, a program authorized pursuant to NMSA § 31-20-5.1 NMSA; Roosevelt County's program complies with guidelines established by the Administrative Office of the Courts.

Traffic Grants Special Revenue Fund – To account for grants awarded to Sheriff's Office for traffic enforcement and alcohol monitoring. Fund was created by authority of the governing body by default upon approval of the budget.

Milnesand Fire/EMS Special Revenue Fund – To account for revenues and expenditures of County fire and EMS funds for the community of Milnesand and the surrounding area. Funding is provided by transfers from General Fund and Ambulance Service Fees. Fund was created by authority of the governing body by default upon approval of the budget.

Milnesand Fire Protection Special Revenue Fund – To account for revenues and expenditures of fire protection funds for the community of Milnesand and the surrounding area. Funding is provided by allotments from the New Mexico State Fire Marshall's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

Milnesand EMS Special Revenue Fund – To account for revenues and expenditures of EMS funds for the community of Milnesand and the surrounding area. Funding is provided by grants from the State of New Mexico Health Department to be utilized for emergency services provided within the County. Funding is authorized by Section 24-10A-6, NMSA 1978.

Arch Fire/EMS Special Revenue Fund – To account for revenues and expenditures of County fire and EMS funds for the community of Arch and the surrounding area. Funding is provided by transfers from General Fund and Ambulance Service Fees. Fund was created by authority of the governing body by default upon approval of the budget.

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Fund Descriptions
June 30, 2019

Special Revenue Funds (continued)

Arch Fire Protection Special Revenue Fund – To account for revenues and expenditures of fire protection funds for the communities of Arch and the surrounding area. Funding is provided by allotments from the New Mexico State Fire Marshall’s Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

Arch EMS Special Revenue Fund – To account for revenues and expenditures of EMS funds for the community of Arch and the surrounding area. Funding is provided by grants from the State of New Mexico Health Department to be utilized for emergency services provided within the County. Funding is authorized by Section 24-10A-6, NMSA, 1978.

Reappraisal Special Revenue Fund – To account for funds used to provide valuation services to the County and other local entities. This fund was created by authority of state statute (see Section 7-38-38.1, NMSA 1978 Compilation).

Debt Service Funds

Detention Center Bond Debt Service Fund – To account for funds provided from the County’s bond issue for the purpose of remodeling, making additions to, or improving the grounds of the Detention Center. Authority for the creation of the fund is by County Commission Ordinance and the County Commission budget adoption and approval. In August 2016, by County Commission Ordinance, the Gross Receipts Tax Revenue Bond Series 2006 was refunded and refinanced under a Loan Agreement and Intercept Agreement with New Mexico Finance Authority.

Indoor Arena Debt Service Fund – To account for funds used to accumulate resources to retire bonds issued for the purpose of purchasing and equipping an indoor arena at the fairgrounds. Authority for creation of the fund is by County Commission Ordinance and the County Commission budget adoption and approval.

Courthouse Renovation Debt Service Fund – To account for NMFA loan acquired for the Courthouse mold remediation and HVAC renovation. This fund was approved by the governing body by default upon approval of the budget.

Magistrate Court Debt Service Fund – To account for NMFA loan acquired for the design and construction of the Magistrate Court building. It was approved by the governing body by default upon approval of the budget.

STATE OF NEW MEXICO
Roosevelt County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

Special Revenue

	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 2,454	\$ 49,833	\$ 2,876	\$ 950
Investments	-	-	-	-
Current receivables:				
Other taxes	-	55,885	-	-
Other	623	-	-	-
Inventory	-	-	-	-
Prepaid insurance	-	-	-	-
Due from other funds	-	-	-	-
<i>Total assets</i>	<u>\$ 3,077</u>	<u>\$ 105,718</u>	<u>\$ 2,876</u>	<u>\$ 950</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 640	\$ -	\$ -
Accrued payroll	-	532	-	-
<i>Total liabilities</i>	<u>-</u>	<u>1,172</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	950
Health and welfare	3,077	104,546	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	2,876	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>3,077</u>	<u>104,546</u>	<u>2,876</u>	<u>950</u>
<i>Total liabilities and fund balances</i>	<u>\$ 3,077</u>	<u>\$ 105,718</u>	<u>\$ 2,876</u>	<u>\$ 950</u>

See independent auditors' report

Special Revenue

<u>Corrections</u>	<u>County Clerk's User Fees</u>	<u>Misdemeanor Probration</u>	<u>Traffic Grants</u>	<u>Milnesand Fire/EMS</u>
\$ 58,511	\$ 9,280	\$ 12,709	\$ 2,992	\$ 152,853
-	111,566	-	-	-
-	-	-	-	-
1,365	-	-	1,139	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 59,876</u>	<u>\$ 120,846</u>	<u>\$ 12,709</u>	<u>\$ 4,131</u>	<u>\$ 152,853</u>
\$ -	\$ -	\$ -	\$ -	\$ 7
-	-	-	1,205	-
-	-	-	1,205	7
-	120,846	-	-	-
-	-	-	-	-
59,876	-	12,709	2,926	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	152,846
<u>59,876</u>	<u>120,846</u>	<u>12,709</u>	<u>2,926</u>	<u>152,846</u>
<u>\$ 59,876</u>	<u>\$ 120,846</u>	<u>\$ 12,709</u>	<u>\$ 4,131</u>	<u>\$ 152,853</u>

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

Special Revenue

	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 108,083	\$ -	\$ 30,948	\$ 150,469
Investments	109,548	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Prepaid insurance	-	-	-	-
Due from other funds	-	-	-	-
<i>Total assets</i>	<u>\$ 217,631</u>	<u>\$ -</u>	<u>\$ 30,948</u>	<u>\$ 150,469</u>
<i>Liabilities</i>				
Accounts payable	\$ 67	\$ -	\$ -	\$ 19
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>67</u>	<u>-</u>	<u>-</u>	<u>19</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	217,564	-	-	150,450
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	30,948	-
<i>Total fund balances</i>	<u>217,564</u>	<u>-</u>	<u>30,948</u>	<u>150,450</u>
<i>Total liabilities and fund balances</i>	<u>\$ 217,631</u>	<u>\$ -</u>	<u>\$ 30,948</u>	<u>\$ 150,469</u>

See independent auditors' report

<u>Special Revenue</u>		<u>Debt Service</u>		
<u>Arch EMS</u>	<u>Reappraisal</u>	<u>Detention Center</u>	<u>Indoor Arena</u>	<u>Courthouse Renovation</u>
\$ -	\$ 31,773	\$ 22,773	\$ 262,338	\$ 203,189
-	250,447	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 282,220</u>	<u>\$ 22,773</u>	<u>\$ 262,338</u>	<u>\$ 203,189</u>
\$ -	\$ 22	\$ -	\$ -	\$ -
-	-	-	-	-
-	22	-	-	-
-	282,198	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	22,773	262,338	203,189
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>282,198</u>	<u>22,773</u>	<u>262,338</u>	<u>203,189</u>
<u>\$ -</u>	<u>\$ 282,220</u>	<u>\$ 22,773</u>	<u>\$ 262,338</u>	<u>\$ 203,189</u>

See independent auditors' report

STATE OF NEW MEXICO
 Roosevelt County
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Debt Service	
	Magistrate Court	Total Nonmajor Governmental Funds
<i>Assets</i>		
Cash and cash equivalents	\$ 698,379	\$ 1,800,410
Investments	-	471,561
Current receivables:		
Other taxes	-	55,885
Other	-	3,127
Inventory	-	-
Prepaid insurance	-	-
Due from other funds	-	-
<i>Total assets</i>	\$ 698,379	\$ 2,330,983
<i>Liabilities</i>		
Accounts payable	\$ 447	\$ 1,202
Accrued payroll	-	1,737
<i>Total liabilities</i>	447	2,939
<i>Fund balances</i>		
Spendable		
Restricted for:		
General county operations	-	403,044
EMS and fire departments	-	368,014
Public safety	-	76,461
Health and welfare	-	107,623
Debt service expenditures	697,932	1,186,232
Committed to:		
Sheriff's evidence	-	2,876
EMS and fire departments	-	183,794
<i>Total fund balances</i>	697,932	2,328,044
<i>Total liabilities and fund balances</i>	\$ 698,379	\$ 2,330,983

See independent auditors' report

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STATE OF NEW MEXICO
Roosevelt County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ 528,458	\$ -	\$ -
Intergovernmental:				
State operating grants	623	-	-	27,800
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	386	-
Total revenues	623	528,458	386	27,800
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	31,064
Health and welfare	-	559,511	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	559,511	-	31,064
<i>Excess (deficiency) of revenues over expenditures</i>	623	(31,053)	386	(3,264)
<i>Other financing sources (uses)</i>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	623	(31,053)	386	(3,264)
<i>Fund balances - beginning of year</i>	2,454	135,599	2,490	4,214
Fund balances - end of year	\$ 3,077	\$ 104,546	\$ 2,876	\$ 950

See independent auditors' report

Special Revenue

<u>Corrections</u>	<u>County Clerk's User Fees</u>	<u>Misdemeanor Probration</u>	<u>Traffic Grants</u>	<u>Milnesand Fire/EMS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	9,169	10,027
71,283	-	79,185	-	-
-	25,235	-	-	-
-	2,939	-	-	-
80	-	-	-	-
<u>71,363</u>	<u>28,174</u>	<u>79,185</u>	<u>9,169</u>	<u>10,027</u>
-	6,598	-	-	-
55,713	-	75,868	8,330	3,387
-	-	-	-	-
-	-	-	-	-
-	10,261	-	-	24,420
-	-	-	-	-
-	12	-	-	-
<u>55,713</u>	<u>16,871</u>	<u>75,868</u>	<u>8,330</u>	<u>27,807</u>
<u>15,650</u>	<u>11,303</u>	<u>3,317</u>	<u>839</u>	<u>(17,780)</u>
-	-	-	-	3,500
-	-	-	-	3,500
15,650	11,303	3,317	839	(14,280)
<u>44,226</u>	<u>109,543</u>	<u>9,392</u>	<u>2,087</u>	<u>167,126</u>
<u>\$ 59,876</u>	<u>\$ 120,846</u>	<u>\$ 12,709</u>	<u>\$ 2,926</u>	<u>\$ 152,846</u>

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	Special Revenue			
	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
State operating grants	170,344	7,071	6,208	80,914
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	1,537	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>171,881</u>	<u>7,071</u>	<u>6,208</u>	<u>80,914</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,837	7,073	4,946	23,398
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>50,837</u>	<u>7,073</u>	<u>4,946</u>	<u>23,398</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>121,044</u>	<u>(2)</u>	<u>1,262</u>	<u>57,516</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	3,500	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>
<i>Net change in fund balances</i>	121,044	(2)	4,762	57,516
<i>Fund balances - beginning of year</i>	<u>96,520</u>	<u>2</u>	<u>26,186</u>	<u>92,934</u>
<i>Fund balances - end of year</i>	<u>\$ 217,564</u>	<u>\$ -</u>	<u>\$ 30,948</u>	<u>\$ 150,450</u>

See independent auditors' report

Special Revenue		Debt Service		
Arch EMS	Reappraisal	Detention Center	Indoor Arena	Courthouse Renovation
\$ -	\$ -	\$ 222,204	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	87,769	-	-	-
-	7,820	2,345	2,972	1,322
-	-	-	-	-
-	95,589	224,549	2,972	1,322
-	52,149	-	-	-
2,555	-	-	-	-
-	-	-	-	-
-	-	-	-	19,140
-	-	-	-	-
-	-	202,802	56,000	97,000
-	260	19,206	59,247	82,389
2,555	52,409	222,008	115,247	198,529
(2,555)	43,180	2,541	(112,275)	(197,207)
-	-	-	115,427	179,905
-	-	-	115,427	179,905
(2,555)	43,180	2,541	3,152	(17,302)
2,555	239,018	20,232	259,186	220,491
\$ -	\$ 282,198	\$ 22,773	\$ 262,338	\$ 203,189

See independent auditors' report

STATE OF NEW MEXICO

Roosevelt County

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2019

	<u>Debt Service</u>	
	<u>Magistrate Court</u>	<u>Total Nonmajor Governmental Funds</u>
<i>Revenues</i>		
Taxes:		
Gross receipts	\$ -	\$ 750,662
Intergovernmental:		
State operating grants	350,654	662,810
Charges for services	-	150,468
Licenses and fees	-	113,004
Investment income	6,595	25,530
Miscellaneous	-	466
<i>Total revenues</i>	<u>357,249</u>	<u>1,702,940</u>
<i>Expenditures</i>		
Current:		
General government	15,525	74,272
Public safety	-	263,171
Health and welfare	-	559,511
Economic development	-	19,140
Capital outlay	-	34,681
Debt service:		
Principal	164,185	519,987
Interest	100,357	261,471
<i>Total expenditures</i>	<u>280,067</u>	<u>1,732,233</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>77,182</u>	<u>(29,293)</u>
<i>Other financing sources (uses)</i>		
Transfers in	-	302,332
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>302,332</u>
<i>Net change in fund balances</i>	77,182	273,039
<i>Fund balances - beginning of year</i>	<u>620,750</u>	<u>2,055,005</u>
<i>Fund balances - end of year</i>	<u>\$ 697,932</u>	<u>\$ 2,328,044</u>

See independent auditors' report

SUPPORTING SCHEDULES

STATE OF NEW MEXICO

Schedule I

Roosevelt County
 Schedule of Collateral Pledged by Depository
 For Public Funds
 June 30, 2019

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2019
James Polk Stone Community Bank				
	FHLB QTRLY CALL	9/23/2031	3130A9B83	\$ 976,364
	FHLB QTRLY CALL	10/28/2031	3130A9QR5	989,026
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	494,971
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	989,941
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	989,941
	FHLB QTRLY CALL	11/10/2031	3130A9SA0	442,146
	FHLMC QTRLY CALL	4/20/2032	3134GBHG0	1,000,085
	FHLMC QTRLY CALL	10/26/2032	3134GBS60	649,996
	ROSWELL NM SCH	8/1/2020	778550JT1	151,077
<i>Total James Polk Stone Community Bank</i>				<u>\$ 6,683,547</u>
Name and location of safekeeper for above pledged collateral: Independent Bankers bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 6,683,547</u></u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
Schedule of Deposit and Investment Accounts
June 30, 2019

Schedule II

<u>Bank Account Type/Name</u>	<u>James Polk Stone Bank</u>	<u>Moreton Capital Markets</u>	<u>New Mexico Finance Authority</u>	<u>Totals</u>
Checking-Treasurer	\$ 938	\$ -	\$ -	\$ 938
Checking-Treasurer Hold St	3,639,238	-	-	3,639,238
Checking-Detention Account	20,592	-	-	20,592
Checking-Treasurers Sheriff's Evidence Account	2,876	-	-	2,876
Checking-Treasurer Assessor	10,593	-	-	10,593
PPRF-2561 RSEVLTCTY 6	-	-	27,944	27,944
PPRF-2561 RSEVLTCTY 6	-	-	118,333	118,333
PPRF-3115 RSEVLTCTY 7	-	-	53,973	53,973
PPRF-3115 RSEVLTCTY 7	-	-	258,502	258,502
PPRF-3147 RSEVLTCTY 8	-	-	-	-
PPRF-3147 RSEVLTCTY 8	-	-	30,244	30,244
PPRF-3503 RSEVLTCTY 9	-	-	22,773	22,773
U.S Government Money Market	-	4,193,590	-	4,193,590
Total	<u>3,674,237</u>	<u>4,193,590</u>	<u>511,769</u>	<u>8,379,596</u>
Reconciling items	<u>(649,610)</u>	<u>-</u>	<u>-</u>	<u>(649,610)</u>
<i>Reconciled balance</i>	<u>3,024,627</u>	<u>4,193,590</u>	<u>511,769</u>	<u>7,729,986</u>
Less: investments per Exhibit A-1				(4,193,590)
Plus: petty cash				400
Less: fiduciary funds cash per Exhibit D-1				(73,278)
Less: restricted cash and cash equivalents per Exhibit A-1				<u>(511,769)</u>
<i>Total unrestricted cash and cash equivalents per Exhibit A-1</i>				<u>\$ 2,951,749</u>

See independent auditors' report.

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STATE OF NEW MEXICO
Roosevelt County
Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2019

Schedule III

Property taxes receivable June 30, 2018		\$ 740,429
Changes to Tax Roll:		
Net taxes charged to Treasurer for fiscal year		8,928,755
Adjustments:		
Charge off of taxes receivable		15
Adjustments (net)		4,105
Total receivables prior to collections		8,924,635
Collections for fiscal year ended June 30, 2019		<u>(8,776,362)</u>
Property taxes receivable June 30, 2019		<u><u>\$ 888,702</u></u>
Per Treasurer's report:		
Property taxes receivable by year:		
2009	\$	-
2010		-
2011		87
2012		101
2013		96
2014		302
2015		148,683
2016		137,964
2017		119,484
2018		<u>481,985</u>
Total property taxes receivable		<u><u>\$ 888,702</u></u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
Assessor Special Assessment				
951 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 41,611	\$ -	\$ 41,048	\$ -
2010	38,007	-	37,480	-
2011	38,191	-	37,633	-
2012	48,845	-	48,065	-
2013	45,867	-	45,061	-
2014	41,178	-	41,023	-
2015	46,053	-	45,988	-
2016	46,095	-	45,925	-
2017	52,019	2,710	51,520	2,710
2018	46,400	44,071	44,071	44,071
Total	<u>\$ 444,265</u>	<u>\$ 46,781</u>	<u>\$ 437,812</u>	<u>\$ 46,781</u>
952 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 15	\$ -	\$ 15	\$ -
2010	15	-	15	-
2011	26	-	26	-
2012	50	-	50	-
2013	19	-	19	-
2014	15	-	15	-
2015	19	-	19	-
2016	35	-	35	-
2017	32	-	32	-
2018	36	35	35	35
Total	<u>\$ 261</u>	<u>\$ 35</u>	<u>\$ 261</u>	<u>\$ 35</u>
953 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 21	\$ -	\$ 21	\$ -
2010	22	-	22	-
2011	29	-	29	-
2012	49	-	39	-
2013	48	-	35	-
2014	55	-	55	-
2015	63	16	63	16
2016	85	28	85	28
2017	263	6	239	6
2018	149	91	91	91
Total	<u>\$ 784</u>	<u>\$ 140</u>	<u>\$ 679</u>	<u>\$ 140</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 41,048	\$ -	\$ 564	\$ -	\$ -
37,480	-	527	-	-
37,633	-	558	-	-
48,065	-	780	-	-
45,061	-	805	-	-
41,023	-	155	-	-
45,988	-	-	-	65
45,925	-	-	-	170
51,520	-	-	-	499
44,062	-	-	9	2,329
<u>\$ 437,804</u>	<u>\$ -</u>	<u>\$ 3,389</u>	<u>\$ 9</u>	<u>\$ 3,064</u>
\$ 15	\$ -	\$ -	\$ -	\$ -
15	-	-	-	-
26	-	-	-	-
50	-	-	-	-
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
35	-	-	-	0
<u>\$ 261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>
\$ 21	\$ -	\$ -	\$ -	\$ -
22	-	-	-	-
29	-	-	-	-
39	-	10	-	-
35	-	13	-	-
55	-	-	-	-
63	-	-	-	-
85	-	-	-	-
239	-	-	-	24
84	-	-	7	58
<u>\$ 672</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 7</u>	<u>\$ 82</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
954 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 773	\$ -	\$ 771	\$ -
2010	767	-	764	-
2011	652	-	649	-
2012	628	-	625	-
2013	785	-	782	-
2014	718	-	718	-
2015	874	-	860	-
2016	935	-	911	-
2017	969	28	910	28
2018	1,052	941	941	941
Total	<u>\$ 8,153</u>	<u>\$ 969</u>	<u>\$ 7,930</u>	<u>\$ 969</u>
956 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 145,074	\$ -	\$ 145,074	\$ -
2010	121,080	-	121,021	-
2011	107,359	-	107,293	-
2012	123,274	-	123,031	-
2013	139,672	-	139,647	-
2014	129,654	-	129,477	-
2015	167,780	-	167,780	-
2016	158,151	-	158,151	-
2017	155,439	10,000	155,439	10,000
2018	144,709	132,115	132,115	132,115
Total	<u>\$ 1,392,193</u>	<u>\$ 142,114</u>	<u>\$ 1,379,028</u>	<u>\$ 142,114</u>
957 DFA/ADMINISTRATIVE SERVICES				
2015	\$ 12	\$ -	\$ 12	\$ -
2016	13	-	13	-
Total	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>
958 DFA/ADMINISTRATIVE SERVICES				
2012	\$ 1	\$ -	\$ 1	\$ -
2013	1	-	1	-
2014	-	-	-	-
2015	2	-	2	-
2016	1	-	1	-
2017	2	-	2	-
2018	3	2	2	2
Total	<u>\$ 9</u>	<u>\$ 2</u>	<u>\$ 8</u>	<u>\$ 2</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 771	\$ -	\$ 2	\$ -	\$ -
764	-	3	-	-
649	-	3	-	-
625	-	3	-	-
782	-	4	-	-
718	-	-	-	-
860	-	-	-	14
911	-	-	-	24
904	-	-	6	59
931	-	-	10	111
<u>\$ 7,914</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 16</u>	<u>\$ 208</u>
\$ 145,074	\$ -	\$ -	\$ -	\$ -
121,021	-	59	-	-
107,293	-	66	-	-
123,031	-	244	-	-
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
155,439	-	-	-	-
132,114	-	-	1	12,595
<u>\$ 1,379,027</u>	<u>\$ -</u>	<u>\$ 571</u>	<u>\$ 1</u>	<u>\$ 12,595</u>
\$ 12	\$ -	\$ -	\$ -	\$ -
13	-	-	-	-
<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1	\$ -	\$ -	\$ -	\$ -
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
-	-	-	1	1
<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
Total Assessor Special Assessment				
2009	\$ 187,495	\$ -	\$ 186,929	\$ -
2010	159,890	-	159,301	-
2011	146,256	-	145,629	-
2012	172,847	-	171,810	-
2013	186,392	-	185,546	-
2014	171,620	-	171,287	-
2015	214,802	16	214,723	16
2016	205,315	28	205,121	28
2017	208,725	12,743	208,142	12,743
2018	192,349	177,254	177,254	177,254
Total	<u>\$ 1,845,691</u>	<u>\$ 190,041</u>	<u>\$ 1,825,743</u>	<u>\$ 190,041</u>
 C1NR_M CITY OF PORTALES				
2009	\$ 104,808	\$ -	\$ 104,808	\$ -
2010	105,415	-	105,415	-
2011	109,915	-	109,915	-
2012	115,015	-	115,015	-
2013	122,990	-	122,990	-
2014	122,022	45	122,013	45
2015	137,137	52	120,856	52
2016	134,522	419	119,769	419
2017	127,951	1,675	123,277	1,675
2018	139,052	127,978	127,978	127,978
Total	<u>\$ 1,218,828</u>	<u>\$ 130,169</u>	<u>\$ 1,172,037</u>	<u>\$ 130,169</u>
 C1NR_S_CAP PORTALES SCHOOLS				
2009	\$ 64,868	\$ -	\$ 64,868	\$ -
2010	81,102	-	81,102	-
2011	89,581	-	89,581	-
2012	93,783	-	93,783	-
2013	98,724	-	98,724	-
2014	94,007	35	94,001	35
2015	98,466	38	86,776	38
2016	90,959	283	80,984	283
2017	85,557	1,120	82,432	1,120
2018	88,343	81,307	81,307	81,307
Total	<u>\$ 885,390</u>	<u>\$ 82,783</u>	<u>\$ 853,557</u>	<u>\$ 82,783</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 186,929	\$ -	\$ 566	\$ -	\$ -
159,301	-	589	-	-
145,629	-	627	-	-
171,810	-	1,037	-	-
185,546	-	847	-	-
171,287	-	332	-	-
214,723	-	-	-	79
205,121	-	-	-	195
208,135	-	-	6	583
177,226	-	-	28	15,095
<u>\$ 1,825,708</u>	<u>\$ -</u>	<u>\$ 3,997</u>	<u>\$ 34</u>	<u>\$ 15,951</u>
\$ 104,808	\$ -	\$ -	\$ -	\$ -
105,415	-	-	-	-
109,915	-	-	-	-
115,015	-	-	-	-
122,990	-	-	-	-
122,013	-	9	-	-
120,856	-	68	-	16,213
119,769	-	3	-	14,751
123,183	-	-	93	4,674
126,724	-	-	1,254	11,074
<u>\$ 1,170,689</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 1,347</u>	<u>\$ 46,712</u>
\$ 64,868	\$ -	\$ -	\$ -	\$ -
81,102	-	-	-	-
89,581	-	-	-	-
93,783	-	-	-	-
98,724	-	-	-	-
94,001	-	7	-	-
86,776	-	49	-	11,641
80,984	-	2	-	9,974
82,369	-	-	62	3,126
80,511	-	-	797	7,036
<u>\$ 852,697</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ 859</u>	<u>\$ 31,777</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C1NR_S_DEBT PORTALES SCHOOLS				
2009	\$ 282,284	\$ -	\$ 282,284	\$ -
2010	389,013	-	389,013	-
2011	421,567	-	421,567	-
2012	401,076	-	401,076	-
2013	356,863	-	356,863	-
2014	332,645	123	332,621	123
2015	361,640	138	318,706	138
2016	307,767	959	274,014	959
2017	241,315	3,159	232,499	3,159
2018	248,907	229,084	229,084	229,084
Total	<u>\$ 3,343,077</u>	<u>\$ 233,462</u>	<u>\$ 3,237,726</u>	<u>\$ 233,462</u>
C1NR_S_OPP PORTALES SCHOOLS				
2009	\$ 16,217	\$ -	\$ 16,217	\$ -
2010	20,275	-	20,275	-
2011	22,395	-	22,395	-
2012	23,470	-	23,470	-
2013	24,668	-	24,668	-
2014	23,502	9	23,500	9
2015	24,604	9	21,683	9
2016	22,716	71	20,225	71
2017	21,389	280	20,608	280
2018	22,086	20,327	20,327	20,327
Total	<u>\$ 221,322</u>	<u>\$ 20,696</u>	<u>\$ 213,368</u>	<u>\$ 20,696</u>
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2009	\$ 1,267	\$ -	\$ 1,267	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	22,558	-	22,558	-
2014	45,077	17	45,073	17
2015	51,407	20	45,304	20
2016	54,825	171	48,812	171
2017	68,061	891	65,575	891
2018	70,542	64,924	64,924	64,924
Total	<u>\$ 313,737</u>	<u>\$ 66,022</u>	<u>\$ 293,514</u>	<u>\$ 66,022</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 282,284	\$ -	\$ -	\$ -	\$ -
389,013	-	-	-	-
421,567	-	-	-	-
401,076	-	-	-	-
356,863	-	-	-	-
332,621	-	24	-	-
318,706	-	179	-	42,756
274,014	1	6	-	33,747
232,323	-	-	176	8,816
226,839	-	-	2,245	19,823
<u>\$ 3,235,306</u>	<u>\$ 1</u>	<u>\$ 209</u>	<u>\$ 2,421</u>	<u>\$ 105,142</u>
\$ 16,217	\$ -	\$ -	\$ -	\$ -
20,275	-	-	-	-
22,395	-	-	-	-
23,470	-	-	-	-
24,668	-	-	-	-
23,500	-	2	-	-
21,683	-	12	-	2,909
20,225	-	-	-	2,491
20,592	-	-	16	781
20,128	-	-	199	1,759
<u>\$ 213,153</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 215</u>	<u>\$ 7,940</u>
\$ 1,267	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22,558	-	-	-	-
45,073	-	3	-	-
45,304	-	25	-	6,078
48,812	-	1	-	6,012
65,525	-	-	50	2,486
64,288	-	-	636	5,618
<u>\$ 292,828</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 686</u>	<u>\$ 20,194</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C1R_M CITY OF PORTALES					
	2009	\$ 232,086	\$ -	\$ 232,086	\$ -
	2010	248,315	-	248,314	-
	2011	260,744	-	260,743	-
	2012	274,205	-	274,198	-
	2013	284,622	-	284,616	-
	2014	299,365	44	299,358	44
	2015	306,414	186	306,314	186
	2016	308,751	4,251	308,423	4,251
	2017	314,510	9,769	308,800	9,769
	2018	325,495	307,176	307,176	307,176
Total		<u>\$ 2,854,505</u>	<u>\$ 321,425</u>	<u>\$ 2,830,027</u>	<u>\$ 321,425</u>
C1R_S_CAP PORTALES SCHOOLS					
	2009	\$ 143,929	\$ -	\$ 143,929	\$ -
	2010	153,994	-	153,993	-
	2011	163,527	-	163,527	-
	2012	172,370	-	172,365	-
	2013	178,093	-	178,089	-
	2014	188,412	28	188,408	28
	2015	193,713	117	193,650	117
	2016	195,775	2,696	195,567	2,696
	2017	223,611	6,945	219,552	6,945
	2018	230,698	217,715	217,715	217,715
Total		<u>\$ 1,844,123</u>	<u>\$ 227,501</u>	<u>\$ 1,826,795</u>	<u>\$ 227,501</u>
C1R_S_DEBT PORTALES SCHOOLS					
	2009	\$ 625,084	\$ -	\$ 625,084	\$ -
	2010	697,283	-	697,281	-
	2011	769,560	-	769,556	-
	2012	726,470	-	726,452	-
	2013	643,434	-	643,421	-
	2014	699,211	103	699,193	103
	2015	725,015	439	724,779	439
	2016	689,669	9,496	688,937	9,496
	2017	630,696	19,589	619,246	19,589
	2018	650,643	614,025	614,025	614,025
Total		<u>\$ 6,857,065</u>	<u>\$ 643,652</u>	<u>\$ 6,807,974</u>	<u>\$ 643,652</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 232,086	\$ -	\$ -	\$ -	\$ -
248,314	-	-	-	-
260,743	-	1	-	-
274,198	-	6	-	1
284,616	-	5	-	1
299,358	-	5	-	3
306,245	-	2	69	98
308,303	-	2	120	326
308,226	-	-	574	5,710
302,685	-	-	4,491	18,319
<u>\$ 2,824,773</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 5,254</u>	<u>\$ 24,457</u>
\$ 143,929	\$ -	\$ -	\$ -	\$ -
153,993	-	-	-	-
163,527	-	1	-	-
172,365	-	4	-	1
178,089	-	3	-	1
188,408	-	3	-	2
193,607	-	1	44	62
195,491	-	1	76	207
219,144	-	-	408	4,060
214,532	-	-	3,183	12,983
<u>\$ 1,823,084</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 3,711</u>	<u>\$ 17,315</u>
\$ 625,084	\$ -	\$ -	\$ -	\$ -
697,281	-	1	-	-
769,556	-	4	-	-
726,452	-	15	-	3
643,421	-	11	-	2
699,193	-	12	-	6
724,616	-	4	163	233
688,668	-	4	269	728
618,096	-	-	1,151	11,450
605,049	-	-	8,977	36,618
<u>\$ 6,797,414</u>	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ 10,560</u>	<u>\$ 49,039</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
C1R_S_OPP PORTALES SCHOOLS				
2009	\$ 34,615	\$ -	\$ 34,615	\$ -
2010	37,728	-	37,728	-
2011	39,901	-	39,900	-
2012	42,079	-	42,078	-
2013	43,481	-	43,480	-
2014	45,942	7	45,941	7
2015	47,275	29	47,259	29
2016	47,789	658	47,739	658
2017	48,747	1,514	47,862	1,514
2018	50,227	47,400	47,400	47,400
Total	<u>\$ 437,785</u>	<u>\$ 49,608</u>	<u>\$ 434,004</u>	<u>\$ 49,608</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2009	\$ 2,807	\$ -	\$ 2,807	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	40,673	-	40,672	-
2014	94,750	14	94,747	14
2015	103,061	62	103,027	62
2016	122,856	1,692	122,726	1,692
2017	177,883	5,525	174,654	5,525
2018	184,397	174,019	174,019	174,019
Total	<u>\$ 726,426</u>	<u>\$ 181,312</u>	<u>\$ 712,652</u>	<u>\$ 181,312</u>
C2NR_M TOWN OF ELIDA				
2009	\$ 1,436	\$ -	\$ 1,451	\$ -
2010	1,540	-	1,540	-
2011	1,576	-	1,576	-
2012	1,627	1	1,627	1
2013	1,703	2	1,703	2
2014	1,747	5	1,747	5
2015	1,775	4	1,775	4
2016	1,911	24	1,911	24
2017	1,937	27	1,915	27
2018	1,986	1,913	1,913	1,913
Total	<u>\$ 17,239</u>	<u>\$ 1,975</u>	<u>\$ 17,158</u>	<u>\$ 1,975</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 34,615	\$ -	\$ -	\$ -	\$ -
37,728	-	-	-	-
39,900	-	-	-	-
42,078	-	1	-	-
43,480	-	1	-	-
45,941	-	1	-	-
47,249	-	-	11	15
47,720	-	-	19	50
47,773	-	-	89	885
46,707	-	-	693	2,827
<u>\$ 433,193</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 811</u>	<u>\$ 3,777</u>
\$ 2,807	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
40,672	-	1	-	-
94,747	-	2	-	1
103,004	-	1	23	33
122,678	-	1	48	130
174,329	-	-	325	3,229
171,475	-	-	2,544	10,378
<u>\$ 709,712</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 2,940</u>	<u>\$ 13,771</u>
\$ 1,451	\$ -	\$ (15)	\$ -	\$ -
1,540	-	-	-	-
1,576	-	-	-	-
1,627	-	-	-	-
1,703	-	-	-	-
1,747	-	-	-	-
1,775	-	-	-	-
1,911	-	-	-	-
1,911	-	-	4	22
1,892	-	-	20	74
<u>\$ 17,133</u>	<u>\$ -</u>	<u>\$ (15)</u>	<u>\$ 24</u>	<u>\$ 96</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2NR_S_CAP ELIDA SCHOOLS					
	2009	\$ 1,291	\$ -	\$ 1,304	\$ -
	2010	1,460	-	1,460	-
	2011	1,483	-	1,483	-
	2012	1,524	1	1,524	1
	2013	1,696	2	1,696	2
	2014	1,799	5	1,799	5
	2015	1,956	5	1,956	5
	2016	2,063	26	2,063	26
	2017	2,207	30	2,182	30
	2018	2,379	2,291	2,291	2,291
Total		<u>\$ 17,858</u>	<u>\$ 2,359</u>	<u>\$ 17,757</u>	<u>\$ 2,359</u>
C2NR_S_DEBT ELIDA SCHOOLS					
	2009	\$ 2,250	\$ -	\$ 2,273	\$ -
	2010	3,691	-	3,691	-
	2011	3,300	-	3,300	-
	2012	2,970	2	2,970	2
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
Total		<u>\$ 12,212</u>	<u>\$ 2</u>	<u>\$ 12,234</u>	<u>\$ 2</u>
C2NR_S_OPP ELIDA SCHOOLS					
	2009	\$ 323	\$ -	\$ 326	\$ -
	2010	365	-	365	-
	2011	371	-	371	-
	2012	381	-	381	-
	2013	424	-	424	-
	2014	450	1	450	1
	2015	428	1	428	1
	2016	452	6	452	6
	2017	483	7	477	7
	2018	521	502	502	502
Total		<u>\$ 4,198</u>	<u>\$ 516</u>	<u>\$ 4,176</u>	<u>\$ 516</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,304	\$ -	\$ (13)	\$ -	\$ -
1,460	-	-	-	-
1,483	-	-	-	-
1,524	-	-	-	-
1,696	-	-	-	-
1,799	-	-	-	-
1,956	-	-	-	-
2,063	-	-	-	-
2,177	-	-	5	25
2,267	-	-	24	88
<u>\$ 17,728</u>	<u>\$ -</u>	<u>\$ (13)</u>	<u>\$ 29</u>	<u>\$ 114</u>
\$ 2,273	\$ -	\$ (23)	\$ -	\$ -
3,691	-	-	-	-
3,300	-	-	-	-
2,970	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 12,234</u>	<u>\$ -</u>	<u>\$ (23)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 326	\$ -	\$ (3)	\$ -	\$ -
365	-	-	-	-
371	-	-	-	-
381	-	-	-	-
424	-	-	-	-
450	-	-	-	-
428	-	-	-	-
452	-	-	-	-
476	-	-	1	6
497	-	-	5	19
<u>\$ 4,170</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ 6</u>	<u>\$ 25</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2NR_S_TECH_DEBT ELIDA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C2R_M TOWN OF ELIDA				
2009	\$ 1,231	\$ -	\$ 1,222	\$ -
2010	1,558	-	1,558	-
2011	1,578	-	1,578	-
2012	1,646	-	1,646	-
2013	1,782	-	1,782	-
2014	1,799	-	1,799	-
2015	1,832	-	1,832	-
2016	1,831	-	1,831	-
2017	1,860	121	1,840	121
2018	1,919	1,875	1,875	1,875
Total	<u>\$ 17,036</u>	<u>\$ 1,996</u>	<u>\$ 16,963</u>	<u>\$ 1,996</u>
C2R_S_CAP ELIDA SCHOOLS				
2009	\$ 1,476	\$ -	\$ 1,465	\$ -
2010	1,877	-	1,877	-
2011	1,865	-	1,865	-
2012	1,887	-	1,887	-
2013	2,027	-	2,027	-
2014	2,035	-	2,035	-
2015	2,183	-	2,183	-
2016	2,184	-	2,184	-
2017	2,249	147	2,226	147
2018	2,228	2,177	2,177	2,177
Total	<u>\$ 20,012</u>	<u>\$ 2,324</u>	<u>\$ 19,926</u>	<u>\$ 2,324</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,222	\$ -	\$ 9	\$ -	\$ -
1,558	-	-	-	-
1,578	-	-	-	-
1,646	-	-	-	-
1,782	-	-	-	-
1,799	-	-	-	-
1,832	-	-	-	-
1,831	-	-	-	-
1,840	13	13	-	7
1,852	-	-	23	44
<u>\$ 16,940</u>	<u>\$ 13</u>	<u>\$ 22</u>	<u>\$ 23</u>	<u>\$ 50</u>
\$ 1,465	\$ -	\$ 11	\$ -	\$ -
1,877	-	-	-	-
1,865	-	-	-	-
1,887	-	-	-	-
2,027	-	-	-	-
2,035	-	-	-	-
2,183	-	-	-	-
2,184	-	-	-	-
2,226	16	16	-	8
2,151	-	-	27	51
<u>\$ 19,900</u>	<u>\$ 16</u>	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 59</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
C2R_S_DEBT ELIDA SCHOOLS				
2009	6,412	-	6,363	-
2010	4,599	-	4,599	-
2011	4,149	-	4,149	-
2012	3,620	-	3,620	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	\$ 18,780	\$ -	\$ 18,731	\$ -
C2R_S_OPP ELIDA SCHOOLS				
2009	\$ 306	\$ -	\$ 304	\$ -
2010	392	-	392	-
2011	400	-	400	-
2012	410	-	410	-
2013	440	-	440	-
2014	442	-	442	-
2015	460	-	460	-
2016	460	-	460	-
2017	473	31	468	31
2018	469	459	459	459
Total	\$ 4,251	\$ 489	\$ 4,233	\$ 489
C2R_S_TECH_DEBT ELIDA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
6,363	-	49	-	-
4,599	-	-	-	-
4,149	-	-	-	-
3,620	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 18,731</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 304	\$ -	\$ 2	\$ -	\$ -
392	-	-	-	-
400	-	-	-	-
410	-	-	-	-
440	-	-	-	-
442	-	-	-	-
460	-	-	-	-
460	-	-	-	-
468	3	3	-	2
453	-	-	6	11
<u>\$ 4,227</u>	<u>\$ 3</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 12</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39NR_M VILLAGE OF DORA					
	2009	\$ 563	\$ -	\$ 563	\$ -
	2010	2,492	-	2,492	-
	2011	702	-	702	-
	2012	655	-	655	-
	2013	661	-	661	-
	2014	725	-	725	-
	2015	783	-	783	-
	2016	681	7	681	7
	2017	692	8	656	8
	2018	977	889	889	889
Total		<u>\$ 8,931</u>	<u>\$ 903</u>	<u>\$ 8,808</u>	<u>\$ 903</u>
C39NR_S_CAP DORA SCHOOLS					
	2009	\$ 506	\$ -	\$ 506	\$ -
	2010	475	-	475	-
	2011	675	-	675	-
	2012	588	-	588	-
	2013	594	-	594	-
	2014	666	-	666	-
	2015	708	-	708	-
	2016	612	6	612	6
	2017	623	7	591	7
	2018	878	799	799	799
Total		<u>\$ 6,327</u>	<u>\$ 812</u>	<u>\$ 6,216</u>	<u>\$ 812</u>
C39NR_S_DEBT DORA SCHOOLS					
	2009	\$ 628	\$ -	\$ 628	\$ -
	2010	1,031	-	1,031	-
	2011	1,220	-	1,220	-
	2012	958	-	958	-
	2013	586	-	586	-
	2014	1,332	-	1,332	-
	2015	1,729	-	1,729	-
	2016	2,068	20	2,068	20
	2017	1,979	23	1,878	23
	2018	2,415	2,197	2,197	2,197
Total		<u>\$ 13,946</u>	<u>\$ 2,240</u>	<u>\$ 13,627</u>	<u>\$ 2,240</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 563	\$ -	\$ -	\$ -	\$ -
2,492	-	-	-	-
702	-	-	-	-
655	-	-	-	-
661	-	-	-	-
725	-	-	-	-
783	-	-	-	-
681	-	-	-	-
656	-	-	-	35
889	-	-	-	88
<u>\$ 8,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>
\$ 506	\$ -	\$ -	\$ -	\$ -
475	-	-	-	-
675	-	-	-	-
588	-	-	-	-
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
612	-	-	-	-
591	-	-	-	32
799	-	-	-	79
<u>\$ 6,216</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111</u>
\$ 628	\$ -	\$ -	\$ -	\$ -
1,031	-	-	-	-
1,220	-	-	-	-
958	-	-	-	-
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,068	-	-	-	-
1,878	-	-	-	101
2,197	-	-	-	218
<u>\$ 13,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39NR_S_OPP DORA SCHOOLS				
2009	\$ 127	\$ -	\$ 127	\$ -
2010	119	-	119	-
2011	169	-	169	-
2012	147	-	147	-
2013	149	-	149	-
2014	166	-	166	-
2015	177	-	177	-
2016	153	2	153	2
2017	156	2	148	2
2018	220	200	200	200
Total	\$ 1,582	\$ 203	\$ 1,554	\$ 203
C39NR_S_TEC_DEBT DORA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	6	633	6
2017	736	8	699	8
2018	470	428	428	428
Total	\$ 1,839	\$ 443	\$ 1,759	\$ 443
C39R_M VILLAGE OF DORA				
2009	\$ 862	\$ -	\$ 862	\$ -
2010	4,136	-	4,136	-
2011	888	-	888	-
2012	918	-	918	-
2013	943	-	943	-
2014	952	-	952	-
2015	1,000	-	1,000	-
2016	1,011	2	1,011	2
2017	1,027	86	992	86
2018	1,060	921	921	921
Total	\$ 12,797	\$ 1,009	\$ 12,622	\$ 1,009

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 127	\$ -	\$ -	\$ -	\$ -
119	-	-	-	-
169	-	-	-	-
147	-	-	-	-
149	-	-	-	-
166	-	-	-	-
177	-	-	-	-
153	-	-	-	-
148	-	-	-	8
200	-	-	-	20
<u>\$ 1,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
699	-	-	-	38
428	-	-	-	42
<u>\$ 1,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80</u>
\$ 862	\$ -	\$ -	\$ -	\$ -
4,136	-	-	-	-
888	-	-	-	-
918	-	-	-	-
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,011	-	-	-	-
992	-	-	-	36
907	-	-	14	139
<u>\$ 12,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 175</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39R_S_CAP DORA SCHOOLS					
	2009	\$ 1,035	\$ -	\$ 1,035	\$ -
	2010	762	-	762	-
	2011	1,133	-	1,133	-
	2012	1,159	-	1,159	-
	2013	1,205	-	1,205	-
	2014	1,178	-	1,178	-
	2015	1,267	-	1,267	-
	2016	1,353	3	1,353	3
	2017	1,422	119	1,373	119
	2018	1,439	1,250	1,250	1,250
Total		<u>\$ 11,953</u>	<u>\$ 1,372</u>	<u>\$ 11,715</u>	<u>\$ 1,372</u>
C39R_S_DEBT DORA SCHOOLS					
	2009	\$ 1,284	\$ -	\$ 1,284	\$ -
	2010	1,653	-	1,653	-
	2011	2,047	-	2,047	-
	2012	1,888	-	1,888	-
	2013	1,211	-	1,211	-
	2014	2,433	-	2,433	-
	2015	3,145	-	3,145	-
	2016	4,747	9	4,747	9
	2017	4,517	380	4,361	380
	2018	3,964	3,443	3,443	3,443
Total		<u>\$ 26,889</u>	<u>\$ 3,832</u>	<u>\$ 26,213</u>	<u>\$ 3,832</u>
C39R_S_OPP DORA SCHOOLS					
	2009	\$ 245	\$ -	\$ 245	\$ -
	2010	178	-	178	-
	2011	269	-	269	-
	2012	282	-	282	-
	2013	294	-	294	-
	2014	287	-	287	-
	2015	309	-	309	-
	2016	330	1	330	1
	2017	331	28	320	28
	2018	336	292	292	292
Total		<u>\$ 2,861</u>	<u>\$ 320</u>	<u>\$ 2,806</u>	<u>\$ 320</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,035	\$ -	\$ -	\$ -	\$ -
762	-	-	-	-
1,133	-	-	-	-
1,159	-	-	-	-
1,205	-	-	-	-
1,178	-	-	-	-
1,267	-	-	-	-
1,353	-	-	-	-
1,372	-	-	-	49
1,231	-	-	19	189
<u>\$ 11,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 238</u>
\$ 1,284	\$ -	\$ -	\$ -	\$ -
1,653	-	-	-	-
2,047	-	-	-	-
1,888	-	-	-	-
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,747	-	-	-	-
4,359	-	-	1	156
3,392	-	-	52	520
<u>\$ 26,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 676</u>
\$ 245	\$ -	\$ -	\$ -	\$ -
178	-	-	-	-
269	-	-	-	-
282	-	-	-	-
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
330	-	-	-	-
320	-	-	-	11
287	-	-	4	44
<u>\$ 2,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 56</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
C39R_S_TEC_DEBT DORA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	3	1,452	3
2017	1,680	141	1,622	141
2018	772	671	671	671
Total	<u>\$ 3,904</u>	<u>\$ 815</u>	<u>\$ 3,744</u>	<u>\$ 815</u>
C401NR_M VILLAGE OF CAUSEY				
2009	\$ 978	\$ -	\$ 978	\$ -
2010	649	-	649	-
2011	1,526	-	1,526	-
2012	1,846	-	1,846	-
2013	1,965	-	1,965	-
2014	1,764	-	1,764	-
2015	1,792	-	1,792	-
2016	1,803	-	1,802	-
2017	1,826	1	1,824	1
2018	1,649	1,646	1,646	1,646
Total	<u>\$ 15,796</u>	<u>\$ 1,647</u>	<u>\$ 15,790</u>	<u>\$ 1,647</u>
C401NR_S_CAP DORA SCHOOLS				
2009	\$ 1,001	\$ -	\$ 1,001	\$ -
2010	583	-	583	-
2011	1,371	-	1,371	-
2012	1,659	-	1,659	-
2013	1,766	-	1,766	-
2014	1,585	-	1,585	-
2015	1,591	-	1,591	-
2016	1,620	-	1,619	-
2017	1,641	1	1,639	1
2018	1,482	1,479	1,479	1,479
Total	<u>\$ 14,301</u>	<u>\$ 1,480</u>	<u>\$ 14,295</u>	<u>\$ 1,480</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,452	-	-	-	-
1,621	-	-	1	58
661	-	-	10	101
<u>\$ 3,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 159</u>
\$ 978	\$ -	\$ -	\$ -	\$ -
649	-	-	-	-
1,526	-	-	-	-
1,846	-	-	-	-
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,802	-	-	-	1
1,824	-	-	-	2
1,646	-	-	-	3
<u>\$ 15,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>
\$ 1,001	\$ -	\$ -	\$ -	\$ -
583	-	-	-	-
1,371	-	-	-	-
1,659	-	-	-	-
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,619	-	-	-	1
1,639	-	-	-	2
1,479	-	-	-	2
<u>\$ 14,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401NR_S_DEPT DORA SCHOOLS				
2009	\$ 1,241	\$ -	\$ 1,241	\$ -
2010	1,265	-	1,265	-
2011	2,478	-	2,478	-
2012	2,703	-	2,703	-
2013	1,740	-	1,740	-
2014	3,173	-	3,173	-
2015	3,882	-	3,882	-
2016	5,475	-	5,472	-
2017	5,214	4	5,207	4
2018	4,074	4,068	4,068	4,068
Total	<u>\$ 31,246</u>	<u>\$ 4,071</u>	<u>\$ 31,229</u>	<u>\$ 4,071</u>
C401NR_S_OPP DORA SCHOOLS				
2009	\$ 250	\$ -	\$ 250	\$ -
2010	146	-	146	-
2011	343	-	343	-
2012	415	-	415	-
2013	442	-	442	-
2014	396	-	396	-
2015	398	-	398	-
2016	405	-	405	-
2017	410	-	410	-
2018	370	370	370	370
Total	<u>\$ 3,575</u>	<u>\$ 370</u>	<u>\$ 3,574</u>	<u>\$ 370</u>
C401NR_S_TEC_DBT DORA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	-	1,674	-
2017	1,939	1	1,937	1
2018	794	792	792	792
Total	<u>\$ 4,407</u>	<u>\$ 794</u>	<u>\$ 4,403</u>	<u>\$ 794</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,241	\$ -	\$ -	\$ -	\$ -
1,265	-	-	-	-
2,478	-	-	-	-
2,703	-	-	-	-
1,740	-	-	-	-
3,173	-	-	-	-
3,882	-	-	-	-
5,472	-	-	-	3
5,207	-	-	-	7
4,068	-	-	-	7
<u>\$ 31,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>
\$ 250	\$ -	\$ -	\$ -	\$ -
146	-	-	-	-
343	-	-	-	-
415	-	-	-	-
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	1
370	-	-	-	1
<u>\$ 3,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,674	-	-	-	1
1,937	-	-	-	3
792	-	-	-	1
<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401R_M VILLAGE OF CAUSEY					
	2009	\$ 420	\$ -	\$ 420	\$ -
	2010	413	-	413	-
	2011	421	-	421	-
	2012	443	-	443	-
	2013	454	-	454	-
	2014	457	-	457	-
	2015	463	-	463	-
	2016	463	-	463	-
	2017	470	-	470	-
	2018	485	474	474	474
Total		<u>\$ 4,488</u>	<u>\$ 474</u>	<u>\$ 4,478</u>	<u>\$ 474</u>
C401R_S_CAP DORA SCHOOLS					
	2009	\$ 389	\$ -	\$ 389	\$ -
	2010	416	-	416	-
	2011	442	-	442	-
	2012	450	-	450	-
	2013	530	-	530	-
	2014	610	-	610	-
	2015	627	-	627	-
	2016	590	-	590	-
	2017	641	-	641	-
	2018	618	604	604	604
Total		<u>\$ 5,313</u>	<u>\$ 604</u>	<u>\$ 5,299</u>	<u>\$ 604</u>
C401R_S_DEBT DORA SCHOOLS					
	2009	\$ 482	\$ -	\$ 482	\$ -
	2010	913	-	913	-
	2011	799	-	799	-
	2012	734	-	734	-
	2013	533	-	533	-
	2014	1,260	-	1,260	-
	2015	1,556	-	1,556	-
	2016	2,068	-	2,068	-
	2017	2,035	-	2,035	-
	2018	1,701	1,665	1,665	1,665
Total		<u>\$ 12,082</u>	<u>\$ 1,665</u>	<u>\$ 12,046</u>	<u>\$ 1,665</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 420	\$ -	\$ -	\$ -	\$ -
413	-	-	-	-
421	-	-	-	-
443	-	-	-	-
454	-	-	-	-
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
474	-	-	-	10
<u>\$ 4,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>
\$ 389	\$ -	\$ -	\$ -	\$ -
416	-	-	-	-
442	-	-	-	-
450	-	-	-	-
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
604	-	-	-	13
<u>\$ 5,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>
\$ 482	\$ -	\$ -	\$ -	\$ -
913	-	-	-	-
799	-	-	-	-
734	-	-	-	-
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
1,665	-	-	-	37
<u>\$ 12,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401R_S_OPP DORA SCHOOLS					
	2009	\$ 92	\$ -	\$ 92	\$ -
	2010	99	-	99	-
	2011	105	-	105	-
	2012	110	-	110	-
	2013	129	-	129	-
	2014	149	-	149	-
	2015	153	-	153	-
	2016	144	-	144	-
	2017	149	-	149	-
	2018	144	141	141	141
Total		<u>\$ 1,273</u>	<u>\$ 141</u>	<u>\$ 1,270</u>	<u>\$ 141</u>
C401R_S_TEC_DBT DORA SCHOOLS					
	2009	\$ -	\$ -	\$ -	\$ -
	2010	-	-	-	-
	2011	-	-	-	-
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	633	-	633	-
	2017	757	-	757	-
	2018	331	324	324	324
Total		<u>\$ 1,721</u>	<u>\$ 324</u>	<u>\$ 1,714</u>	<u>\$ 324</u>
C5NR_M VILLAGE OF FLOYD					
	2009	\$ 395	\$ -	\$ 395	\$ -
	2010	395	-	395	-
	2011	403	-	403	-
	2012	507	-	507	-
	2013	529	-	529	-
	2014	651	-	651	-
	2015	668	-	668	-
	2016	676	-	676	-
	2017	688	13	685	13
	2018	776	756	756	756
Total		<u>\$ 5,687</u>	<u>\$ 769</u>	<u>\$ 5,663</u>	<u>\$ 769</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 92	\$ -	\$ -	\$ -	\$ -
99	-	-	-	-
105	-	-	-	-
110	-	-	-	-
129	-	-	-	-
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
141	-	-	-	3
<u>\$ 1,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
324	-	-	-	7
<u>\$ 1,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>
\$ 395	\$ -	\$ -	\$ -	\$ -
395	-	-	-	-
403	-	-	-	-
507	-	-	-	-
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
676	-	-	-	-
685	-	-	-	3
744	-	-	12	20
<u>\$ 5,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 23</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
C5NR_S_CAP FLOYD SCHOOLS				
2009	\$ 355	\$ -	\$ 355	\$ -
2010	409	-	409	-
2011	420	-	420	-
2012	508	-	508	-
2013	476	-	476	-
2014	774	-	774	-
2015	800	-	800	-
2016	648	-	648	-
2017	674	13	671	13
2018	715	697	697	697
Total	<u>\$ 5,779</u>	<u>\$ 709</u>	<u>\$ 5,757</u>	<u>\$ 709</u>
C5NR_S_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5NR_S_OPP FLOYD SCHOOLS				
2009	\$ 85	\$ -	\$ 85	\$ -
2010	102	-	102	-
2011	105	-	105	-
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	3	168	3
2018	179	174	174	174
Total	<u>\$ 1,415</u>	<u>\$ 177</u>	<u>\$ 1,410</u>	<u>\$ 177</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 355	\$ -	\$ -	\$ -	\$ -
409	-	-	-	-
420	-	-	-	-
508	-	-	-	-
476	-	-	-	-
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
671	-	-	-	3
686	-	-	11	19
<u>\$ 5,746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 22</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 85	\$ -	\$ -	\$ -	\$ -
102	-	-	-	-
105	-	-	-	-
127	-	-	-	-
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
168	-	-	-	1
171	-	-	3	5
<u>\$ 1,407</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 5</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5NR_S_TECH_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_M VILLAGE OF FLOYD				
2009	\$ 830	\$ -	\$ 830	\$ -
2010	842	-	842	-
2011	847	-	847	-
2012	875	-	875	-
2013	956	-	956	-
2014	962	-	962	-
2015	974	-	974	-
2016	985	-	985	-
2017	1,001	15	969	15
2018	1,033	993	993	993
Total	<u>\$ 9,305</u>	<u>\$ 1,007</u>	<u>\$ 9,233</u>	<u>\$ 1,007</u>
C5R_S_CAP FLOYD SCHOOLS				
2009	\$ 746	\$ -	\$ 746	\$ -
2010	828	-	828	-
2011	793	-	793	-
2012	791	-	791	-
2013	998	-	998	-
2014	1,012	-	1,012	-
2015	1,088	-	1,088	-
2016	1,092	-	1,092	-
2017	1,135	17	1,099	17
2018	1,212	1,165	1,165	1,165
Total	<u>\$ 9,694</u>	<u>\$ 1,182</u>	<u>\$ 9,611</u>	<u>\$ 1,182</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 830	\$ -	\$ -	\$ -	\$ -
842	-	-	-	-
847	-	-	-	-
875	-	-	-	-
956	-	-	-	-
962	-	-	-	-
974	-	-	-	-
985	-	-	-	-
969	-	-	-	32
993	-	-	-	40
<u>\$ 9,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72</u>
\$ 746	\$ -	\$ -	\$ -	\$ -
828	-	-	-	-
793	-	-	-	-
791	-	-	-	-
998	-	-	-	-
1,012	-	-	-	-
1,088	-	-	-	-
1,092	-	-	-	-
1,099	-	-	-	36
1,165	-	-	-	47
<u>\$ 9,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
C5R_S_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_S_OPP FLOYD SCHOOLS				
2009	\$ 181	\$ -	\$ 181	\$ -
2010	207	-	207	-
2011	198	-	198	-
2012	198	-	198	-
2013	249	-	249	-
2014	253	-	253	-
2015	256	-	256	-
2016	257	-	257	-
2017	267	4	259	4
2018	285	274	274	274
Total	<u>\$ 2,351</u>	<u>\$ 278</u>	<u>\$ 2,332</u>	<u>\$ 278</u>
C5R_S_TECH_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 181	\$ -	\$ -	\$ -	\$ -
207	-	-	-	-
198	-	-	-	-
198	-	-	-	-
249	-	-	-	-
253	-	-	-	-
256	-	-	-	-
257	-	-	-	-
259	-	-	-	9
274	-	-	-	11
<u>\$ 2,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
CNTYNR_OPP COUNTY NON-RES OPERATIONAL				
2009	\$ 1,716,028	\$ 9	\$ 1,715,295	\$ 9
2010	1,718,929	10	1,718,066	10
2011	1,747,370	16	1,746,425	16
2012	1,833,558	20	1,831,842	20
2013	1,974,659	31	1,973,707	31
2014	1,944,953	414	1,944,901	414
2015	2,258,560	701	2,191,154	701
2016	2,313,632	4,901	2,255,593	4,901
2017	2,374,535	58,780	2,351,855	58,780
2018	2,458,393	2,336,386	2,336,386	2,336,386
Total	<u>\$ 20,340,616</u>	<u>\$ 2,401,267</u>	<u>\$ 20,065,224</u>	<u>\$ 2,401,267</u>
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
2009	\$ 1,243,392	\$ -	\$ 1,243,331	\$ -
2010	1,311,725	37	1,311,718	37
2011	1,372,437	-	1,372,387	-
2012	1,445,354	-	1,445,285	-
2013	1,498,763	22	1,498,701	22
2014	1,561,369	831	1,561,218	831
2015	1,761,099	2,326	1,760,210	2,326
2016	1,775,486	23,630	1,773,039	23,630
2017	1,812,726	62,300	1,780,645	62,300
2018	1,879,489	1,774,519	1,774,519	1,774,519
Total	<u>\$ 15,661,839</u>	<u>\$ 1,863,665</u>	<u>\$ 15,521,053</u>	<u>\$ 1,863,665</u>
NM01 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 313,671	\$ 1	\$ 313,587	\$ 1
2010	435,754	7	435,627	7
2011	392,267	2	392,142	2
2012	413,223	3	412,998	3
2013	439,784	7	439,656	7
2014	448,976	161	448,950	161
2015	420,617	341	420,490	341
2016	509,198	3,564	501,689	3,564
2017	505,843	14,746	499,127	14,746
2018	522,177	494,769	494,769	494,769
Total	<u>\$ 4,401,511</u>	<u>\$ 513,599</u>	<u>\$ 4,359,036</u>	<u>\$ 513,599</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,715,295	\$ -	\$ 733	\$ -	\$ -
1,718,066	-	864	-	-
1,746,425	-	944	-	-
1,831,842	-	1,711	-	5
1,973,707	-	947	-	5
1,944,901	-	41	-	11
2,191,154	-	317	-	67,089
2,255,504	2	14	89	58,024
2,350,949	-	-	906	22,680
2,325,027	-	-	11,360	122,007
<u>\$ 20,052,869</u>	<u>\$ 2</u>	<u>\$ 5,571</u>	<u>\$ 12,355</u>	<u>\$ 269,821</u>
\$ 1,243,331	\$ -	\$ 61	\$ -	\$ -
1,311,718	-	7	-	-
1,372,387	-	10	-	39
1,445,285	-	26	-	43
1,498,701	-	20	-	42
1,561,218	-	20	-	131
1,759,700	-	48	509	842
1,771,964	-	9	1,075	2,438
1,777,141	92	92	3,504	31,989
1,748,435	377	377	26,084	104,593
<u>\$ 15,489,880</u>	<u>\$ 469</u>	<u>\$ 670</u>	<u>\$ 31,173</u>	<u>\$ 140,116</u>
\$ 313,587	\$ -	\$ 84	\$ -	\$ -
435,627	-	127	-	-
392,142	-	120	-	5
412,998	-	219	-	6
439,656	-	122	-	6
448,950	-	8	-	18
420,428	-	10	62	117
501,544	-	3	146	7,506
498,575	12	12	552	6,704
490,134	48	48	4,635	27,360
<u>\$ 4,353,642</u>	<u>\$ 60</u>	<u>\$ 753</u>	<u>\$ 5,394</u>	<u>\$ 41,723</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S1NR_S_CAP PORTALES SCHOOLS				
2009	\$ 128,899	\$ -	\$ 128,864	\$ -
2010	113,186	-	113,131	-
2011	116,607	-	116,545	-
2012	122,028	-	121,869	-
2013	131,421	1	131,405	1
2014	134,669	33	134,667	33
2015	145,422	70	145,414	70
2016	161,665	409	161,638	409
2017	162,559	7,862	162,130	7,862
2018	173,939	164,344	164,344	164,344
Total	<u>\$ 1,390,394</u>	<u>\$ 172,720</u>	<u>\$ 1,380,007</u>	<u>\$ 172,720</u>
S1NR_S_DEBT PORTALES SCHOOLS				
2009	\$ 560,932	\$ -	\$ 560,779	\$ -
2010	542,910	-	542,643	-
2011	548,751	-	548,459	-
2012	521,872	-	521,192	-
2013	475,055	4	474,998	4
2014	476,525	116	476,518	116
2015	534,095	258	534,065	258
2016	547,002	1,385	546,911	1,385
2017	458,497	22,175	457,288	22,175
2018	490,073	463,040	463,040	463,040
Total	<u>\$ 5,155,712</u>	<u>\$ 486,978</u>	<u>\$ 5,125,894</u>	<u>\$ 486,978</u>
S1NR_S_OPP PORTALES SCHOOLS				
2009	\$ 32,225	\$ -	\$ 32,216	\$ -
2010	28,297	-	28,283	-
2011	29,152	-	29,136	-
2012	30,538	-	30,498	-
2013	32,839	-	32,835	-
2014	33,667	8	33,667	8
2015	36,337	18	36,335	18
2016	40,374	102	40,367	102
2017	40,640	1,966	40,533	1,966
2018	43,485	41,086	41,086	41,086
Total	<u>\$ 347,551</u>	<u>\$ 43,180</u>	<u>\$ 344,954</u>	<u>\$ 43,180</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 128,864	\$ -	\$ 35	\$ -	\$ -
113,131	-	56	-	-
116,545	-	62	-	-
121,869	-	159	-	-
131,405	-	16	-	-
134,667	-	1	-	1
145,414	-	6	-	2
161,622	-	1	15	26
162,093	-	-	37	429
163,432	-	-	912	9,595
<u>\$ 1,379,041</u>	<u>\$ -</u>	<u>\$ 336</u>	<u>\$ 965</u>	<u>\$ 10,052</u>
\$ 560,779	\$ -	\$ 153	\$ -	\$ -
542,643	-	267	-	-
548,459	-	292	-	-
521,192	-	680	-	-
474,998	-	57	-	-
476,518	-	3	-	3
534,065	-	24	-	6
546,859	-	3	52	88
457,183	-	-	105	1,209
460,469	-	-	2,571	27,034
<u>\$ 5,123,166</u>	<u>\$ -</u>	<u>\$ 1,478</u>	<u>\$ 2,728</u>	<u>\$ 28,340</u>
\$ 32,216	\$ -	\$ 9	\$ -	\$ -
28,283	-	14	-	-
29,136	-	16	-	-
30,498	-	40	-	-
32,835	-	4	-	-
33,667	-	-	-	-
36,335	-	2	-	-
40,363	-	-	4	7
40,523	-	-	9	107
40,858	-	-	228	2,399
<u>\$ 344,713</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 241</u>	<u>\$ 2,512</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

Agency	Property Taxes Levied	Collected In Current Year	Collected To- Date	Distributed In Current Year
S1NR_S_TECH_DEBT PORTALES SCHOOLS				
2009	\$ 2,519	\$ -	\$ 2,518	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	30,030	-	30,026	-
2014	64,574	16	64,573	16
2015	75,922	37	75,917	37
2016	97,442	247	97,426	247
2017	129,316	6,254	128,975	6,254
2018	138,890	131,229	131,229	131,229
Total	\$ 538,691	\$ 137,782	\$ 530,663	\$ 137,782
S1R_S_CAP PORTALES SCHOOLS				
2009	\$ 62,856	\$ -	\$ 62,856	\$ -
2010	64,730	7	64,729	7
2011	66,651	-	66,642	-
2012	69,983	-	69,975	-
2013	73,267	4	73,260	4
2014	74,051	125	74,028	125
2015	75,775	174	75,689	174
2016	75,784	975	75,582	975
2017	86,892	3,416	85,214	3,416
2018	91,171	85,415	85,415	85,415
Total	\$ 741,160	\$ 90,117	\$ 733,389	\$ 90,117
S1R_S_DEBT PORTALES SCHOOLS				
2009	\$ 272,984	\$ -	\$ 272,984	\$ -
2010	293,100	31	293,095	31
2011	313,658	-	313,618	-
2012	294,951	-	294,916	-
2013	264,709	15	264,682	15
2014	274,806	465	274,721	465
2015	283,605	652	283,283	652
2016	266,968	3,435	266,257	3,435
2017	245,078	9,635	240,346	9,635
2018	257,132	240,897	240,897	240,897
Total	\$ 2,766,991	\$ 255,131	\$ 2,744,799	\$ 255,131

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 2,518	\$ -	\$ 1	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30,026	-	4	-	-
64,573	-	-	-	-
75,917	-	3	-	1
97,416	-	-	9	16
128,945	-	-	30	341
130,500	-	-	729	7,662
<u>\$ 529,895</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 768</u>	<u>\$ 8,019</u>
\$ 62,856	\$ -	\$ -	\$ -	\$ -
64,729	-	1	-	-
66,642	-	1	-	7
69,975	-	1	-	7
73,260	-	-	-	7
74,028	-	-	-	22
75,647	-	7	42	79
75,478	-	1	104	202
84,965	-	-	249	1,678
83,876	71	71	1,539	5,686
<u>\$ 731,456</u>	<u>\$ 71</u>	<u>\$ 81</u>	<u>\$ 1,934</u>	<u>\$ 7,688</u>
\$ 272,984	\$ -	\$ -	\$ -	\$ -
293,095	-	5	-	-
313,618	-	5	-	34
294,916	-	5	-	30
264,682	-	2	-	26
274,721	-	2	-	83
283,127	-	26	157	296
265,891	-	2	366	710
239,643	-	-	703	4,731
236,557	199	199	4,340	16,036
<u>\$ 2,739,234</u>	<u>\$ 199</u>	<u>\$ 245</u>	<u>\$ 5,565</u>	<u>\$ 21,947</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S1R_S_OPP PORTALES SCHOOLS				
2009	\$ 15,117	\$ -	\$ 15,117	\$ -
2010	15,859	2	15,859	2
2011	16,263	-	16,261	-
2012	17,084	-	17,082	-
2013	17,888	1	17,886	1
2014	18,056	31	18,051	31
2015	18,493	43	18,471	43
2016	18,499	238	18,450	238
2017	18,942	745	18,577	745
2018	19,850	18,596	18,596	18,596
Total	<u>\$ 176,051</u>	<u>\$ 19,655</u>	<u>\$ 174,350</u>	<u>\$ 19,655</u>
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2009	\$ 1,226	\$ -	\$ 1,226	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	16,733	1	16,731	1
2014	37,239	63	37,227	63
2015	40,314	93	40,269	93
2016	47,557	612	47,430	612
2017	69,122	2,718	67,788	2,718
2018	72,873	68,272	68,272	68,272
Total	<u>\$ 285,064</u>	<u>\$ 71,758</u>	<u>\$ 278,943</u>	<u>\$ 71,758</u>
S2NR_S_CAP ELIDA SCHOOLS				
2009	\$ 19,106	\$ 2	\$ 19,050	\$ 2
2010	19,156	2	19,108	2
2011	19,972	3	19,918	3
2012	21,162	3	21,027	3
2013	23,950	3	23,794	3
2014	23,228	4	23,228	4
2015	27,103	4	27,101	4
2016	27,027	63	27,025	63
2017	29,315	508	29,311	508
2018	31,452	30,142	30,142	30,142
Total	<u>\$ 241,471</u>	<u>\$ 30,732</u>	<u>\$ 239,703</u>	<u>\$ 30,732</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 15,117	\$ -	\$ -	\$ -	\$ -
15,859	-	-	-	-
16,261	-	-	-	2
17,082	-	-	-	2
17,886	-	-	-	2
18,051	-	-	-	5
18,461	-	2	10	19
18,424	-	-	25	49
18,522	-	-	54	366
18,261	15	15	335	1,238
<u>\$ 173,925</u>	<u>\$ 15</u>	<u>\$ 17</u>	<u>\$ 425</u>	<u>\$ 1,683</u>
\$ 1,226	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
16,731	-	-	-	2
37,227	-	-	-	11
40,246	-	4	22	42
47,365	-	-	65	126
67,589	-	-	198	1,334
67,042	57	57	1,230	4,545
<u>\$ 277,427</u>	<u>\$ 57</u>	<u>\$ 60</u>	<u>\$ 1,516</u>	<u>\$ 6,061</u>
\$ 19,050	\$ -	\$ 56	\$ -	\$ -
19,108	-	48	-	-
19,918	-	55	-	-
21,027	-	135	-	-
23,794	-	156	-	-
23,228	-	-	-	-
27,101	-	-	-	2
27,025	-	-	-	2
29,309	-	-	2	4
30,118	-	-	24	1,310
<u>\$ 239,677</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 26</u>	<u>\$ 1,318</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S2NR_S_DEBT ELIDA SCHOOLS				
2009	\$ 33,292	\$ 3	\$ 33,194	\$ 3
2010	48,424	5	48,302	5
2011	44,439	6	44,317	6
2012	41,248	6	40,986	6
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ 167,402</u>	<u>\$ 19</u>	<u>\$ 166,798</u>	<u>\$ 19</u>
S2NR_S_OPP ELIDA SCHOOLS				
2009	\$ 4,777	\$ -	\$ 4,762	\$ -
2010	4,794	-	4,782	-
2011	4,993	1	4,979	1
2012	5,290	1	5,257	1
2013	5,984	1	5,945	1
2014	5,813	1	5,813	1
2015	5,936	1	5,935	1
2016	5,916	14	5,915	14
2017	6,414	111	6,413	111
2018	6,890	6,603	6,603	6,603
Total	<u>\$ 56,806</u>	<u>\$ 6,731</u>	<u>\$ 56,405</u>	<u>\$ 6,731</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 33,194	\$ -	\$ 98	\$ -	\$ -
48,302	-	122	-	-
44,317	-	121	-	-
40,986	-	263	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 166,798</u>	<u>\$ -</u>	<u>\$ 604</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,762	\$ -	\$ 14	\$ -	\$ -
4,782	-	12	-	-
4,979	-	14	-	-
5,257	-	34	-	-
5,945	-	39	-	-
5,813	-	-	-	-
5,935	-	-	-	-
5,915	-	-	-	-
6,412	-	-	-	1
6,597	-	-	5	287
<u>\$ 56,399</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 5</u>	<u>\$ 288</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2R_S_CAP ELIDA SCHOOLS					
	2009	\$ 3,068	\$ -	\$ 3,068	\$ -
	2010	3,007	-	3,007	-
	2011	3,010	-	3,010	-
	2012	3,042	-	3,042	-
	2013	3,138	-	3,138	-
	2014	3,335	-	3,335	-
	2015	3,441	-	3,441	-
	2016	3,406	137	3,406	137
	2017	3,421	208	3,344	208
	2018	3,766	3,545	3,545	3,545
Total		<u>\$ 32,634</u>	<u>\$ 3,890</u>	<u>\$ 32,337</u>	<u>\$ 3,890</u>
S2R_S_DEBT ELIDA SCHOOLS					
	2009	\$ 5,347	\$ -	\$ 5,347	\$ -
	2010	7,366	-	7,366	-
	2011	6,698	-	6,698	-
	2012	5,834	-	5,834	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
Total		<u>\$ 25,245</u>	<u>\$ -</u>	<u>\$ 25,245</u>	<u>\$ -</u>
S2R_S_OPP ELIDA SCHOOLS					
	2009	\$ 637	\$ -	\$ 637	\$ -
	2010	629	-	629	-
	2011	646	-	646	-
	2012	660	-	660	-
	2013	681	-	681	-
	2014	724	-	724	-
	2015	724	-	724	-
	2016	717	29	717	29
	2017	719	44	703	44
	2018	793	747	747	747
Total		<u>\$ 6,929</u>	<u>\$ 819</u>	<u>\$ 6,867</u>	<u>\$ 819</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 3,068	\$ -	\$ -	\$ -	\$ -
3,007	-	-	-	-
3,010	-	-	-	-
3,042	-	-	-	-
3,138	-	-	-	-
3,335	-	-	-	-
3,441	-	-	-	-
3,406	-	-	-	-
3,344	-	-	-	77
3,492	-	-	54	220
<u>\$ 32,284</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 297</u>
\$ 5,347	\$ -	\$ -	\$ -	\$ -
7,366	-	-	-	-
6,698	-	-	-	-
5,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 25,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 637	\$ -	\$ -	\$ -	\$ -
629	-	-	-	-
646	-	-	-	-
660	-	-	-	-
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
717	-	-	-	-
703	-	-	-	16
736	-	-	11	46
<u>\$ 6,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 63</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S2R_S_TECH_DEBT ELIDA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S39NR_S_CAP DORA SCHOOLS				
2009	\$ 24,432	\$ -	\$ 24,432	\$ -
2010	23,962	-	23,962	-
2011	23,549	-	23,547	-
2012	23,554	-	23,534	-
2013	26,200	-	26,199	-
2014	26,674	-	26,673	-
2015	28,615	-	28,596	-
2016	27,764	28	27,743	28
2017	28,299	89	28,156	89
2018	28,784	27,461	27,461	27,461
Total	<u>\$ 261,835</u>	<u>\$ 27,578</u>	<u>\$ 260,303</u>	<u>\$ 27,578</u>
S39NR_S_DEBT DORA SCHOOLS				
2009	\$ 30,307	\$ -	\$ 30,307	\$ -
2010	51,962	-	51,962	-
2011	42,553	-	42,549	-
2012	38,370	-	38,336	-
2013	25,821	-	25,820	-
2014	53,375	-	53,374	-
2015	69,820	-	69,774	-
2016	93,816	94	93,743	94
2017	89,893	282	89,438	282
2018	79,142	75,505	75,505	75,505
Total	<u>\$ 575,060</u>	<u>\$ 75,881</u>	<u>\$ 570,808</u>	<u>\$ 75,881</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 24,432	\$ -	\$ -	\$ -	\$ -
23,962	-	-	-	-
23,547	-	2	-	-
23,534	-	20	-	1
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,743	-	-	-	22
28,109	-	-	47	143
27,335	-	-	127	1,323
<u>\$ 260,129</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 174</u>	<u>\$ 1,509</u>
\$ 30,307	\$ -	\$ -	\$ -	\$ -
51,962	-	-	-	-
42,549	-	4	-	-
38,336	-	32	-	2
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,743	-	-	-	73
89,287	-	-	151	455
75,157	-	-	348	3,637
<u>\$ 570,309</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 499</u>	<u>\$ 4,216</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S39NR_S_OPP DORA SCHOOLS				
2009	\$ 6,108	\$ -	\$ 6,108	\$ -
2010	5,991	-	5,991	-
2011	5,887	-	5,887	-
2012	5,889	-	5,883	-
2013	6,550	-	6,550	-
2014	6,669	-	6,668	-
2015	7,157	-	7,153	-
2016	6,941	7	6,936	7
2017	7,075	22	7,039	22
2018	7,196	6,865	6,865	6,865
Total	<u>\$ 65,462</u>	<u>\$ 6,895</u>	<u>\$ 65,079</u>	<u>\$ 6,895</u>
S39NR_S_TCH_DEBT DORA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,694	29	28,672	29
2017	33,436	105	33,266	105
2018	15,414	14,706	14,706	14,706
Total	<u>\$ 77,544</u>	<u>\$ 14,839</u>	<u>\$ 76,644</u>	<u>\$ 14,839</u>
S39R_S_CAP DORA SCHOOLS				
2009	\$ 6,519	\$ -	\$ 6,519	\$ -
2010	6,534	-	6,534	-
2011	6,576	-	6,576	-
2012	6,904	-	6,904	-
2013	6,931	-	6,931	-
2014	7,028	-	7,028	-
2015	7,335	-	7,335	-
2016	7,299	35	7,299	35
2017	7,776	90	7,728	90
2018	8,031	7,926	7,926	7,926
Total	<u>\$ 70,934</u>	<u>\$ 8,051</u>	<u>\$ 70,782</u>	<u>\$ 8,051</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 6,108	\$ -	\$ -	\$ -	\$ -
5,991	-	-	-	-
5,887	-	1	-	-
5,883	-	5	-	-
6,550	-	-	-	-
6,668	-	-	-	-
7,153	-	-	-	5
6,936	-	-	-	5
7,027	-	-	12	36
6,834	-	-	32	331
<u>\$ 65,036</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 44</u>	<u>\$ 377</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,672	-	-	-	22
33,210	-	-	56	169
14,638	-	-	68	708
<u>\$ 76,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ 900</u>
\$ 6,519	\$ -	\$ -	\$ -	\$ -
6,534	-	-	-	-
6,576	-	-	-	-
6,904	-	-	-	-
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,299	-	-	-	-
7,728	-	-	-	48
7,913	-	-	14	105
<u>\$ 70,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 153</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S39R_S_DEBT DORA SCHOOLS				
2009	\$ 8,087	\$ -	\$ 8,087	\$ -
2010	14,342	-	14,342	-
2011	11,883	-	11,883	-
2012	11,247	-	11,247	-
2013	6,966	-	6,966	-
2014	14,520	-	14,520	-
2015	18,211	1	18,211	1
2016	25,597	122	25,597	122
2017	24,701	286	24,549	286
2018	22,127	21,838	21,838	21,838
Total	<u>\$ 157,681</u>	<u>\$ 22,246</u>	<u>\$ 157,240</u>	<u>\$ 22,246</u>
S39R_S_OPP DORA SCHOOLS				
2009	\$ 1,545	\$ -	\$ 1,545	\$ -
2010	1,548	-	1,548	-
2011	1,558	-	1,558	-
2012	1,681	-	1,681	-
2013	1,689	-	1,689	-
2014	1,713	-	1,713	-
2015	1,787	-	1,787	-
2016	1,780	8	1,780	8
2017	1,812	21	1,801	21
2018	1,875	1,851	1,851	1,851
Total	<u>\$ 16,989</u>	<u>\$ 1,880</u>	<u>\$ 16,953</u>	<u>\$ 1,880</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	37	7,829	37
2017	9,187	106	9,131	106
2018	4,309	4,253	4,253	4,253
Total	<u>\$ 21,326</u>	<u>\$ 4,397</u>	<u>\$ 21,213</u>	<u>\$ 4,397</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 8,087	\$ -	\$ -	\$ -	\$ -
14,342	-	-	-	-
11,883	-	-	-	-
11,247	-	-	-	-
6,966	-	-	-	-
14,520	-	-	-	-
18,211	-	-	-	-
25,597	-	-	-	-
24,549	-	-	-	152
21,800	-	-	37	289
<u>\$ 157,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 441</u>
\$ 1,545	\$ -	\$ -	\$ -	\$ -
1,548	-	-	-	-
1,558	-	-	-	-
1,681	-	-	-	-
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,780	-	-	-	-
1,801	-	-	-	11
1,847	-	-	3	25
<u>\$ 16,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 36</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,829	-	-	-	-
9,131	-	-	-	56
4,246	-	-	7	56
<u>\$ 21,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 113</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3NR_S_CAP TEXICO SCHOOLS				
2009	\$ 39,714	\$ -	\$ 39,714	\$ -
2010	40,130	-	40,130	-
2011	34,253	-	34,253	-
2012	35,574	-	35,574	-
2013	38,101	-	38,101	-
2014	36,855	-	36,855	-
2015	44,673	-	44,673	-
2016	41,749	6	41,749	6
2017	47,086	96	47,086	96
2018	46,044	46,029	46,029	46,029
Total	<u>\$ 404,179</u>	<u>\$ 46,131</u>	<u>\$ 404,164</u>	<u>\$ 46,131</u>
S3NR_S_DEBT TEXICO SCHOOLS				
2009	\$ 105,461	\$ -	\$ 105,461	\$ -
2010	105,019	-	105,019	-
2011	103,478	-	103,478	-
2012	97,473	-	97,473	-
2013	101,806	-	101,806	-
2014	94,036	-	94,036	-
2015	184,675	-	184,675	-
2016	173,204	24	173,204	24
2017	183,405	372	183,405	372
2018	164,102	164,048	164,048	164,048
Total	<u>\$ 1,312,660</u>	<u>\$ 164,444</u>	<u>\$ 1,312,606</u>	<u>\$ 164,444</u>
S3NR_S_OPP TEXICO SCHOOLS				
2009	\$ 9,929	\$ -	\$ 9,929	\$ -
2010	10,032	-	10,032	-
2011	8,563	-	8,563	-
2012	8,884	-	8,884	-
2013	9,297	-	9,297	-
2014	9,214	-	9,214	-
2015	11,168	-	11,168	-
2016	10,431	1	10,431	1
2017	11,771	24	11,771	24
2018	11,511	11,507	11,507	11,507
Total	<u>\$ 100,801</u>	<u>\$ 11,533</u>	<u>\$ 100,797</u>	<u>\$ 11,533</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 39,714	\$ -	\$ -	\$ -	\$ -
40,130	-	-	-	-
34,253	-	-	-	-
35,574	-	-	-	-
38,101	-	-	-	-
36,855	-	-	-	-
44,673	-	-	-	-
41,749	-	-	-	-
47,086	-	-	-	-
46,029	-	-	-	15
<u>\$ 404,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>
\$ 105,461	\$ -	\$ -	\$ -	\$ -
105,019	-	-	-	-
103,478	-	-	-	-
97,473	-	-	-	-
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,204	-	-	-	-
183,405	-	-	-	-
164,048	-	-	-	54
<u>\$ 1,312,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>
\$ 9,929	\$ -	\$ -	\$ -	\$ -
10,032	-	-	-	-
8,563	-	-	-	-
8,884	-	-	-	-
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,431	-	-	-	-
11,771	-	-	-	-
11,507	-	-	-	4
<u>\$ 100,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S3NR_S_TECH_DEBT TEXICO SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S3R_S_CAP TEXICO SCHOOLS				
2009	\$ 2,855	\$ -	\$ 2,855	\$ -
2010	3,129	-	3,129	-
2011	3,061	-	3,061	-
2012	3,338	-	3,338	-
2013	3,551	-	3,551	-
2014	3,544	-	3,544	-
2015	3,760	-	3,760	-
2016	4,026	-	4,026	-
2017	4,230	299	4,230	299
2018	4,299	4,299	4,299	4,299
Total	<u>\$ 35,794</u>	<u>\$ 4,598</u>	<u>\$ 35,794</u>	<u>\$ 4,598</u>
S3R_S_DEBT TEXICO SCHOOLS				
2009	\$ 7,583	\$ -	\$ 7,583	\$ -
2010	8,188	-	8,188	-
2011	9,629	-	9,629	-
2012	9,101	-	9,101	-
2013	9,489	-	9,489	-
2014	9,087	-	9,087	-
2015	13,657	-	13,657	-
2016	14,855	-	14,855	-
2017	15,924	1,124	15,924	1,124
2018	16,077	16,077	16,077	16,077
Total	<u>\$ 113,590</u>	<u>\$ 17,201</u>	<u>\$ 113,590</u>	<u>\$ 17,201</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,855	\$ -	\$ -	\$ -	\$ -
3,129	-	-	-	-
3,061	-	-	-	-
3,338	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
4,230	-	-	-	-
4,299	-	-	-	-
<u>\$ 35,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,583	\$ -	\$ -	\$ -	\$ -
8,188	-	-	-	-
9,629	-	-	-	-
9,101	-	-	-	-
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
15,924	-	-	-	-
16,077	-	-	-	-
<u>\$ 113,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3R_S_OPP TEXICO SCHOOLS					
	2009	\$ 661	\$ -	\$ 661	\$ -
	2010	748	-	748	-
	2011	731	-	731	-
	2012	797	-	797	-
	2013	788	-	788	-
	2014	787	-	787	-
	2015	835	-	835	-
	2016	895	-	895	-
	2017	940	66	940	66
	2018	954	954	954	954
Total		<u>\$ 8,137</u>	<u>\$ 1,020</u>	<u>\$ 8,137</u>	<u>\$ 1,020</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS					
	2009	\$ -	\$ -	\$ -	\$ -
	2010	-	-	-	-
	2011	-	-	-	-
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_CAP FLOYD SCHOOLS					
	2009	\$ 26,039	\$ -	\$ 25,983	\$ -
	2010	24,926	-	24,870	-
	2011	23,904	-	23,849	-
	2012	24,263	-	24,263	-
	2013	24,843	-	24,843	-
	2014	24,236	-	24,236	-
	2015	26,953	6	26,953	6
	2016	27,222	24	27,196	24
	2017	24,508	126	24,465	126
	2018	21,019	20,014	20,014	20,014
Total		<u>\$ 247,914</u>	<u>\$ 20,170</u>	<u>\$ 246,671</u>	<u>\$ 20,170</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 661	\$ -	\$ -	\$ -	\$ -
748	-	-	-	-
731	-	-	-	-
797	-	-	-	-
788	-	-	-	-
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
940	-	-	-	-
954	-	-	-	-
<u>\$ 8,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 25,983	\$ -	\$ 57	\$ -	\$ -
24,870	-	56	-	-
23,849	-	55	-	-
24,263	-	-	-	-
24,843	-	-	-	-
24,236	-	-	-	-
26,953	-	-	-	-
27,196	-	-	-	26
24,465	-	-	-	43
20,004	-	-	10	1,006
<u>\$ 246,661</u>	<u>\$ -</u>	<u>\$ 168</u>	<u>\$ 10</u>	<u>\$ 1,075</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S5NR_S_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_OPP FLOYD SCHOOLS				
2009	\$ 6,210	\$ -	\$ 6,197	\$ -
2010	6,219	-	6,205	-
2011	5,976	-	5,962	-
2012	6,066	-	6,066	-
2013	6,211	-	6,211	-
2014	6,059	-	6,059	-
2015	6,267	1	6,267	1
2016	6,330	6	6,324	6
2017	6,127	32	6,116	32
2018	5,255	5,003	5,003	5,003
Total	<u>\$ 60,720</u>	<u>\$ 5,042</u>	<u>\$ 60,410</u>	<u>\$ 5,042</u>
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,197	\$ -	\$ 14	\$ -	\$ -
6,205	-	14	-	-
5,962	-	14	-	-
6,066	-	-	-	-
6,211	-	-	-	-
6,059	-	-	-	-
6,267	-	-	-	-
6,324	-	-	-	6
6,116	-	-	-	11
5,001	-	-	3	251
<u>\$ 60,408</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 3</u>	<u>\$ 268</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S5R_S_CAP FLOYD SCHOOLS				
2009	5,379	-	5,379	-
2010	5,496	-	5,496	-
2011	5,683	-	5,683	-
2012	5,790	-	5,790	-
2013	5,814	-	5,814	-
2014	5,836	-	5,836	-
2015	6,426	104	6,426	104
2016	6,491	131	6,491	131
2017	6,624	240	6,586	240
2018	6,865	6,630	6,630	6,630
Total	\$ 60,406	\$ 7,106	\$ 60,133	\$ 7,106
S5R_S_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S5R_S_OPP FLOYD SCHOOLS				
2009	\$ 1,302	\$ -	\$ 1,302	\$ -
2010	1,374	-	1,374	-
2011	1,421	-	1,421	-
2012	1,448	-	1,448	-
2013	1,453	-	1,453	-
2014	1,458	-	1,458	-
2015	1,513	25	1,513	25
2016	1,527	31	1,527	31
2017	1,560	57	1,551	57
2018	1,616	1,560	1,560	1,560
Total	\$ 14,671	\$ 1,672	\$ 14,607	\$ 1,672

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
5,379	-	-	-	-
5,496	-	-	-	-
5,683	-	-	-	-
5,790	-	-	-	-
5,814	-	-	-	-
5,836	-	-	-	-
6,426	-	-	-	-
6,491	-	-	-	1
6,586	-	-	-	38
6,588	-	-	42	235
<u>\$ 60,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 274</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,302	\$ -	\$ -	\$ -	\$ -
1,374	-	-	-	-
1,421	-	-	-	-
1,448	-	-	-	-
1,453	-	-	-	-
1,458	-	-	-	-
1,513	-	-	-	-
1,527	-	-	-	-
1,551	-	-	-	9
1,551	-	-	10	55
<u>\$ 14,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 64</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To-Date</u>	<u>Distributed In Current Year</u>
S5R_S_TECH_DEBT FLOYD SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S74NR_S_CAP HOUSE SCHOOLS				
2009	\$ 8,020	\$ -	\$ 8,020	\$ -
2010	8,394	-	8,394	-
2011	8,601	-	8,601	-
2012	9,264	-	9,264	-
2013	10,003	-	10,003	-
2014	10,254	-	10,254	-
2015	11,002	-	11,002	-
2016	11,544	-	11,544	-
2017	14,621	115	14,575	115
2018	16,975	16,900	16,900	16,900
Total	<u>\$ 108,678</u>	<u>\$ 17,015</u>	<u>\$ 108,557</u>	<u>\$ 17,015</u>
S74NR_S_DEBT HOUSE SCHOOLS				
2009	\$ 25,933	\$ -	\$ 25,933	\$ -
2010	20,403	-	20,403	-
2011	17,576	-	17,576	-
2012	27,161	-	27,161	-
2013	22,248	-	22,248	-
2014	22,548	-	22,548	-
2015	24,545	-	24,545	-
2016	24,878	-	24,878	-
2017	30,002	236	29,907	236
2018	21,762	21,665	21,665	21,665
Total	<u>\$ 237,056</u>	<u>\$ 21,901</u>	<u>\$ 236,865</u>	<u>\$ 21,901</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,020	\$ -	\$ -	\$ -	\$ -
8,394	-	-	-	-
8,601	-	-	-	-
9,264	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,575	-	-	-	46
16,899	-	-	-	75
<u>\$ 108,556</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121</u>
\$ 25,933	\$ -	\$ -	\$ -	\$ -
20,403	-	-	-	-
17,576	-	-	-	-
27,161	-	-	-	-
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
29,907	-	-	-	95
21,665	-	-	-	97
<u>\$ 236,864</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74NR_S_OPP HOUSE SCHOOLS				
2009	\$ 2,005	\$ -	\$ 2,005	\$ -
2010	2,099	-	2,099	-
2011	2,146	-	2,146	-
2012	2,311	-	2,311	-
2013	2,495	-	2,495	-
2014	2,556	-	2,556	-
2015	2,744	-	2,744	-
2016	2,877	-	2,877	-
2017	3,063	24	3,053	24
2018	3,777	3,760	3,760	3,760
Total	\$ 26,074	\$ 3,784	\$ 26,047	\$ 3,784
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S74R_S_CAP HOUSE SCHOOLS				
2009	\$ 437	\$ -	\$ 437	\$ -
2010	440	-	440	-
2011	460	-	460	-
2012	472	-	472	-
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	-	524	-
2017	533	153	533	153
2018	554	509	509	509
Total	\$ 4,843	\$ 662	\$ 4,798	\$ 662

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 2,005	\$ -	\$ -	\$ -	\$ -
2,099	-	-	-	-
2,146	-	-	-	-
2,311	-	-	-	-
2,495	-	-	-	-
2,556	-	-	-	-
2,744	-	-	-	-
2,877	-	-	-	-
3,053	-	-	-	10
3,760	-	-	-	17
<u>\$ 26,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 437	\$ -	\$ -	\$ -	\$ -
440	-	-	-	-
460	-	-	-	-
472	-	-	-	-
476	-	-	-	-
472	-	-	-	-
475	-	-	-	-
524	-	-	-	-
533	-	-	-	-
501	-	-	7	46
<u>\$ 4,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 46</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74R_S_DEBT HOUSE SCHOOLS					
	2009	\$ 1,449	\$ -	\$ 1,449	\$ -
	2010	1,072	-	1,072	-
	2011	940	-	940	-
	2012	1,312	-	1,312	-
	2013	963	-	963	-
	2014	945	-	945	-
	2015	924	-	924	-
	2016	932	-	932	-
	2017	1,095	314	1,095	314
	2018	711	652	652	652
Total		<u>\$ 10,342</u>	<u>\$ 967</u>	<u>\$ 10,283</u>	<u>\$ 967</u>
S74R_S_OPP HOUSE SCHOOLS					
	2009	\$ 88	\$ -	\$ 88	\$ -
	2010	88	-	88	-
	2011	90	-	90	-
	2012	93	-	93	-
	2013	98	-	98	-
	2014	97	-	97	-
	2015	97	-	97	-
	2016	107	-	107	-
	2017	107	31	107	31
	2018	114	105	105	105
Total		<u>\$ 979</u>	<u>\$ 135</u>	<u>\$ 969</u>	<u>\$ 135</u>
S74R_S_TCH_DEBT HOUSE SCHOOLS					
	2015	\$ -	\$ -	\$ -	\$ -
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S9NR_S_CAP MELROSE SCHOOLS					
	2009	\$ 1,699	\$ -	\$ 1,699	\$ -
	2010	1,733	-	1,733	-
	2011	1,680	-	1,680	-
	2012	1,733	-	1,733	-
	2013	1,885	-	1,885	-
	2014	1,807	-	1,807	-
	2015	2,201	-	2,201	-
	2016	2,188	1	2,188	1
	2017	1,995	9	1,994	9
	2018	2,269	2,252	2,252	2,252
Total		<u>\$ 19,190</u>	<u>\$ 2,262</u>	<u>\$ 19,171</u>	<u>\$ 2,262</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,449	\$ -	\$ -	\$ -	\$ -
1,072	-	-	-	-
940	-	-	-	-
1,312	-	-	-	-
963	-	-	-	-
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
1,095	-	-	-	-
643	-	-	9	59
<u>\$ 10,273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 59</u>
\$ 88	\$ -	\$ -	\$ -	\$ -
88	-	-	-	-
90	-	-	-	-
93	-	-	-	-
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
107	-	-	-	-
103	-	-	2	9
<u>\$ 968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 9</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,699	\$ -	\$ -	\$ -	\$ -
1,733	-	-	-	-
1,680	-	-	-	-
1,733	-	-	-	-
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,188	-	-	-	-
1,994	-	-	-	1
2,241	-	-	11	17
<u>\$ 19,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 18</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9NR_S_DEBT MELROSE SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	3,551	-	3,551	-
2012	3,713	-	3,713	-
2013	3,827	-	3,827	-
2014	3,538	-	3,538	-
2015	4,191	-	4,191	-
2016	4,061	2	4,061	2
2017	3,698	17	3,695	17
2018	4,300	4,267	4,267	4,267
Total	\$ 30,878	\$ 4,286	\$ 30,843	\$ 4,286
S9NR_S_OPP MELROSE SCHOOLS				
2009	\$ 425	\$ -	\$ 425	\$ -
2010	433	-	433	-
2011	420	-	420	-
2012	433	-	433	-
2013	471	-	471	-
2014	452	-	452	-
2015	550	-	550	-
2016	547	-	547	-
2017	499	2	498	2
2018	567	563	563	563
Total	\$ 4,797	\$ 565	\$ 4,793	\$ 565
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
3,551	-	-	-	-
3,713	-	-	-	-
3,827	-	-	-	-
3,538	-	-	-	-
4,191	-	-	-	-
4,061	-	-	-	-
3,695	-	-	-	3
4,246	-	-	21	32
<u>\$ 30,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 35</u>
\$ 425	\$ -	\$ -	\$ -	\$ -
433	-	-	-	-
420	-	-	-	-
433	-	-	-	-
471	-	-	-	-
452	-	-	-	-
550	-	-	-	-
547	-	-	-	-
498	-	-	-	0
560	-	-	3	4
<u>\$ 4,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 5</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9R_S_CAP MELROSE SCHOOLS				
2009	\$ 494	\$ -	\$ 494	\$ -
2010	477	-	477	-
2011	592	-	592	-
2012	590	-	590	-
2013	584	-	584	-
2014	579	-	579	-
2015	628	-	628	-
2016	607	-	607	-
2017	658	-	658	-
2018	678	667	667	667
Total	\$ 5,886	\$ 667	\$ 5,874	\$ 667
S9R_S_DEBT MELROSE SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	1,251	-	1,251	-
2012	1,263	-	1,263	-
2013	1,222	-	1,222	-
2014	1,178	-	1,178	-
2015	1,247	-	1,247	-
2016	1,187	-	1,187	-
2017	1,220	-	1,220	-
2018	1,285	1,264	1,264	1,264
Total	\$ 9,852	\$ 1,264	\$ 9,831	\$ 1,264
S9R_S_OPP MELROSE SCHOOLS				
2009	\$ 124	\$ -	\$ 124	\$ -
2010	119	-	119	-
2011	137	-	137	-
2012	137	-	137	-
2013	136	-	136	-
2014	134	-	134	-
2015	146	-	146	-
2016	141	-	141	-
2017	143	-	143	-
2018	148	146	146	146
Total	\$ 1,366	\$ 146	\$ 1,363	\$ 146

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 494	\$ -	\$ -	\$ -	\$ -
477	-	-	-	-
592	-	-	-	-
590	-	-	-	-
584	-	-	-	-
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
667	-	-	-	11
<u>\$ 5,874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,251	-	-	-	-
1,263	-	-	-	-
1,222	-	-	-	-
1,178	-	-	-	-
1,247	-	-	-	-
1,187	-	-	-	-
1,220	-	-	-	-
1,264	-	-	-	21
<u>\$ 9,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>
\$ 124	\$ -	\$ -	\$ -	\$ -
119	-	-	-	-
137	-	-	-	-
137	-	-	-	-
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
146	-	-	-	2
<u>\$ 1,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2019

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9R_S_TECH_DEBT MELROSE SCHOOLS				
2009	\$ -	\$ -	\$ -	\$ -
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Tax				
2009	\$ 6,274,267	\$ 14	\$ 6,272,934	\$ 14
2010	6,719,444	101	6,717,849	101
2011	6,918,327	28	6,916,517	28
2012	7,035,181	35	7,031,726	35
2013	7,149,528	94	7,148,044	94
2014	7,421,818	2,700	7,421,373	2,700
2015	8,249,966	5,954	8,100,574	5,954
2016	8,442,970	61,138	8,305,149	61,138
2017	8,487,114	247,507	8,368,077	247,507
2018	8,736,406	8,268,749	8,268,749	8,268,749
Total	<u>\$ 75,435,020</u>	<u>\$ 8,586,321</u>	<u>\$ 74,550,992</u>	<u>\$ 8,586,321</u>
Grand Total				
2009	\$ 6,461,761	\$ 14	\$ 6,459,863	\$ 14
2010	6,879,334	101	6,877,151	101
2011	7,064,583	28	7,062,146	28
2012	7,208,028	35	7,203,536	35
2013	7,335,920	94	7,333,590	94
2014	7,593,437	2,700	7,592,660	2,700
2015	8,464,768	5,970	8,315,297	5,970
2016	8,648,285	61,166	8,510,270	61,166
2017	8,695,838	260,250	8,576,219	260,250
2018	8,928,755	8,446,003	8,446,003	8,446,003
Total	<u>\$ 77,280,711</u>	<u>\$ 8,776,362</u>	<u>\$ 76,376,735</u>	<u>\$ 8,776,362</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,272,934	\$ -	\$ 1,333	\$ -	\$ -
6,717,849	-	1,595	-	-
6,916,517	-	1,723	-	87
7,031,726	-	3,354	-	101
7,148,044	-	1,388	-	96
7,421,373	-	143	-	302
8,099,462	-	788	1,112	148,604
8,302,665	4	51	2,484	137,770
8,358,504	135	135	9,573	118,901
8,188,692	767	767	80,057	466,890
<u>\$ 74,457,767</u>	<u>\$ 906</u>	<u>\$ 11,277</u>	<u>\$ 93,226</u>	<u>\$ 872,751</u>
\$ 6,459,863	\$ -	\$ 1,898	\$ -	\$ -
6,877,151	-	2,183	-	-
7,062,146	-	2,350	-	87
7,203,536	-	4,391	-	101
7,333,590	-	2,234	-	96
7,592,660	-	475	-	302
8,314,185	-	788	1,112	148,683
8,507,785	4	51	2,484	137,964
8,566,640	135	135	9,580	119,484
8,365,919	767	767	80,085	481,985
<u>\$ 76,283,475</u>	<u>\$ 906</u>	<u>\$ 15,274</u>	<u>\$ 93,260</u>	<u>\$ 888,702</u>

STATE OF NEW MEXICO
Roosevelt County
Schedule of Changes in Fiduciary Assets and Liabilities
Custodial Funds
For the Year Ended June 30, 2019

Schedule V

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Assets:				
Cash and cash equivalents	\$ 32,695	\$ 4,662,726	\$ 4,622,143	\$ 73,278
Property taxes receivables	401,844	4,817,850	4,740,929	478,765
Total Assets	\$ 434,539	\$ 9,480,576	\$ 9,363,072	\$ 552,043
Liabilities:				
Deposits held in trust	32,695	4,662,726	4,622,143	\$ 73,278
Due to other taxing entities	401,844	4,817,850	4,740,929	478,765
Total Liabilities	\$ 434,539	\$ 9,480,576	\$ 9,363,072	\$ 552,043

See independent auditors' report.

COMPLIANCE SECTION

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*

Brian S. Colón Esq.
New Mexico State Auditor
Roosevelt County
Roosevelt County Commissioners
Portales, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 20, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described on the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be a material weakness or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Roosevelt County's Responses to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Cordova CPAs LLC". The signature is written in a cursive, flowing style.

Cordova CPAs LLC
Albuquerque, NM
November 20, 2019

STATE OF NEW MEXICO
Roosevelt County
Schedule of Findings and Responses
June 30, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | None Noted |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements noted? | None Noted |

SECTION II – FINANCIAL STATEMENT FINDINGS

2019-001 Lack of Internal Controls with Handling of Evidence at Sheriff's Office (Significant Deficiency)

Condition: On April 17, 2017, the County's Sheriff's Office seized \$8,254 of drug trafficking money, which was placed in a temporary locker in the evidence room by a deputy. The money was never deposited with the County Treasurer's Office and formally accounted for, in accordance with the County's cash handling policy. On January 11, 2019, a District Court Judge ordered the seized money to be released to the defendant's attorney. In the process of complying with the court order, the Sheriff's Office discovered the money was missing.

Criteria: The County's policies state that their cash receipts should be deposited within 24 hours of receipt.

Cause: The designed evidence custodian was in transition during the time of the seizure. Custodial duties were being transferred between deputies. This led to the money being placed in a temporary locker for almost two years and not being formally accounted for.

Effect: The Sheriff's Office never formally accounted for the funds and the County had to use its own general fund monies to cover what the money was designated for.

Auditor's Recommendations: We recommend that the County implement internal controls within the Sheriff's Office to ensure all money seized is formally accounted for and deposited according to County's policy. We further recommend the Sheriff adopt policies and procedures specific to his office, ensuring compliance with County policies.

Agency Response: Upon notice, the Sheriff's Office filed a report with the New Mexico State Police. The New Mexico State Police opened an investigation. The Sheriff notified the County Manager, who then notified the New Mexico State Auditor's Office in accordance with NMSA 12-6-6 and also notified the County's independent auditor firm. The County Manager also notified and filed a claim with the New Mexico County Insurance Authority, which was subsequently paid.

The County Attorney drafted a new Handling of Cash, Currency and Negotiable Instruments policy in January and provided it to the Sheriff for his review. The Board of Commissioners will adopt a formal policy on Handling of Cash, Currency and Negotiable Instruments by Dec. 31, 2019. This policy will be provided to every employee in the Sheriff's Office, and a signed acknowledgement of receipt will be placed in every employee's HR file. This policy will also be provided to all new hires within the Sheriff's Office. The Sheriff will be responsible for providing training on and enforcement of this policy.

SECTION III – FINDINGS IN ACCORDANCE WITH SECTION 12-6-5 NMSA 1978

None Noted

SECTION III – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None Noted

STATE OF NEW MEXICO

Roosevelt County

Other Disclosures

June 30, 2019

Exit Conference

An exit conference was held on November 20, 2019. In attendance were the following:

Representing Roosevelt County:

Tina Dixon, Commissioner
Matthew Hunton, Commissioner
Amber Hamilton, County Manager
Layle Sanchez, Treasurer
Stephanie Hicks, Clerk
George Beggs, Assessor
Stevin Floyd, Deputy Assessor
Ricky Lovato, Road Superintendent
Liliana Rivera, Finance Specialist
Justin Porter, Detention Administrator
Vicki Ramos, County Services Specialist
Javier Sanchez, Lieutenant
David Meeks, Deputy

Representing Cordova CPAs LLC:

Robert Cordova, CPA, Principal
Rufino Rodriguez, CPA, Senior Manager

Auditor Prepared Financial Statements

Cordova CPAs prepared the GAAP-basis financial statements and footnotes of Roosevelt County from the original books and records provided to them by the management of Roosevelt County. The responsibility for the financial statements remains with the County.