



State of
New Mexico
Roosevelt
County

Annual Financial Report
For the Year Ended June 30, 2016



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INTRODUCTORY SECTION

STATE OF NEW MEXICO
Roosevelt County
Annual Financial Report
June 30, 2016
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STATE OF NEW MEXICO

Roosevelt County

Official Roster

June 30, 2016

<u>Name</u>	<u>Elected Officials</u>	<u>Title</u>
Rick Leal		County Commissioner - Chairman
Shane Lee		County Commissioner - Vice Chairman
Jake Lopez		County Commissioner
Paul Grider		County Commissioner
Gene Creighton		County Commissioner
DeAun Searl		County Clerk
Layle Sanchez		County Treasurer
George Beggs		County Assessor
Malin Parker		County Sheriff
Barbara George		County Probate Judge

	<u>Administrative Officials</u>	
Amber Hamilton		County Manager
Mickie Algire		County Deputy Treasurer

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
Roosevelt County Commissioners
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 for the General Fund and major special revenue funds of Roosevelt County, New Mexico (the "County"), as of and for the year ended June 30, 2016, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds and the budgetary comparison for the major debt service fund and all nonmajor funds presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2016 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 from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Roosevelt County, as of June 30, 2016, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County, as of June 30, 2016, and the respective changes in financial position thereof and the respective budgetary comparisons for the major debt service fund and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Accounting principles generally accepted in the United States of America require Schedules I, II, and the Notes to the Required Supplementary Information on pages 60 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

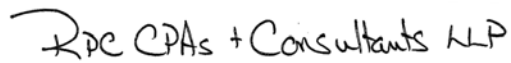
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The introductory section and Supporting Schedules III through VIII required by 2.2.2 NMAC are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The Supporting Schedules III through VII 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 Supporting Schedules III through VII 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 and Schedule VIII have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2016 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.



RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
October 25, 2016

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICORoosevelt County
Statement of Net Position
June 30, 2016

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 3,508,278
Investments	1,181,536
Receivables:	
Property taxes	275,559
Other taxes	632,413
Other receivables	<u>238,190</u>
Total current assets	<u>5,835,976</u>
Noncurrent assets	
Restricted cash and cash equivalents	1,441,750
Capital assets	47,830,953
Less: accumulated depreciation	<u>(35,887,380)</u>
Total noncurrent assets	<u>13,385,323</u>
Total assets	<u>19,221,299</u>
Deferred outflows	
Changes in proportion	96,831
Difference between expected and actual experience	102,145
Employer contributions subsequent to the measurement date	<u>350,315</u>
Total deferred outflows	<u>549,291</u>
<i>Total assets and deferred outflows</i>	<u><u>\$ 19,770,590</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 180,575
Accrued payroll	145,068
Accrued interest	48,350
Unearned revenue	213,886
Accrued compensated absences	162,002
Current portion of loans and bonds payable	478,110
	<hr/>
Total current liabilities	1,227,991
	<hr/>
Noncurrent liabilities	
Bond premiums, net of amortization of \$14.659	12,871
Loans payable	7,432,231
Bonds payable	1,860,000
Net pension liability	4,276,881
	<hr/>
Total noncurrent liabilities	13,581,983
	<hr/>
Total liabilities	14,809,974
	<hr/>
Deferred inflows	
Changes in proportion	62,547
Changes of assumption	61,575
Difference between expected and actual experience	62,355
Net difference between expected and actual investment earnings	12,960
	<hr/>
Total deferred inflows	199,437
	<hr/>
Net position	
Net investment in capital assets	2,160,361
Restricted for:	
Debt service	1,988,363
Other purposes - special revenue	1,173,024
Unrestricted	(560,569)
	<hr/>
Total net position	4,761,179
	<hr/>
<i>Total liabilities, deferred inflows, and net position</i>	<u><u>\$ 19,770,590</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, 2016

Exhibit A-2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
General government	\$ 2,399,029	\$ 503,167	\$ 684,908	\$ -	\$ (1,210,954)
Public safety	3,752,266	19,004	261,931	-	(3,471,331)
Public works	2,019,223	-	-	544,737	(1,474,486)
Culture and recreation	171,260	-	-	-	(171,260)
Health and welfare	1,615,817	-	728	-	(1,615,089)
Interest on long-term debt	342,153	-	-	-	(342,153)
<i>Total governmental activities</i>	<u>\$ 10,299,748</u>	<u>\$ 522,171</u>	<u>\$ 947,567</u>	<u>\$ 544,737</u>	<u>(8,285,273)</u>

General revenues:

Taxes:

Property	3,991,514
Gross receipts	4,120,395
Gasoline and motor vehicle	829,124
Other	304,766
Payment in lieu of taxes	470,963
Interest income	16,094
Miscellaneous income	83,647
Gain on sale of capital assets	321

Total general revenues	<u>9,816,824</u>
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Change in net position	<u>1,531,551</u>
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Net position - beginning	2,440,966
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Net position - restatement (Note 16)	<u>788,662</u>
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Net position - beginning, as restated	<u>3,229,628</u>
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<i>Net position - ending</i>	<u><u>\$ 4,761,179</u></u>
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The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Roosevelt County

Balance Sheet

Governmental Funds

June 30, 2016

	General Fund	Road Fund	GRT Roosevelt General Hospital Fund
<i>Assets</i>			
Cash and cash equivalents	\$ 1,739,801	\$ 263,952	\$ -
Investments	1,001,167	-	-
Current receivables:			
Property taxes	275,559	-	-
Other taxes	375,194	68,158	131,864
Other	23,980	199,120	-
<i>Total assets</i>	<u>\$ 3,415,701</u>	<u>\$ 531,230</u>	<u>\$ 131,864</u>
<i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 23,928	\$ 15,720	\$ 131,864
Accrued payroll	118,247	26,821	-
Unearned revenue	-	213,886	-
<i>Total liabilities</i>	<u>142,175</u>	<u>256,427</u>	<u>131,864</u>
<i>Deferred Inflows of Resources</i>			
Property taxes	233,930	-	-
Grant revenues	-	199,120	-
<i>Total deferred inflows of resources</i>	<u>233,930</u>	<u>199,120</u>	<u>-</u>
<i>Fund balances</i>			
Spendable			
Restricted for:			
General county operations	-	-	-
EMS and fire departments	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Debt service expenditures	-	-	-
Minimum fund balance	1,300,685	153,804	-
Committed to:			
Sheriff's evidence	-	-	-
EMS and fire departments			
Unassigned	1,738,911	(78,121)	-
<i>Total fund balances</i>	<u>3,039,596</u>	<u>75,683</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 3,415,701</u>	<u>\$ 531,230</u>	<u>\$ 131,864</u>

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

Magistrate Court Debt Service Fund	Other Governmental Funds	Total
\$ 1,267,983	\$ 1,678,292	\$ 4,950,028
-	180,369	1,181,536
-	-	275,559
-	57,197	632,413
-	15,090	238,190
<u>\$ 1,267,983</u>	<u>\$ 1,930,948</u>	<u>\$ 7,277,726</u>
\$ 8,714	\$ 349	\$ 180,575
-	-	145,068
-	-	213,886
<u>8,714</u>	<u>349</u>	<u>539,529</u>
-	-	233,930
-	-	199,120
<u>-</u>	<u>-</u>	<u>433,050</u>
-	373,572	373,572
-	321,500	321,500
-	102,598	102,598
-	205,229	205,229
1,259,269	729,094	1,988,363
-	-	1,454,489
-	7,576	7,576
-	191,030	191,030
-	-	1,660,790
<u>1,259,269</u>	<u>1,930,599</u>	<u>6,305,147</u>
<u>\$ 1,267,983</u>	<u>\$ 1,930,948</u>	<u>\$ 7,277,726</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, 2016

Exhibit B-1

Page 2 of 2

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

Fund balances - total governmental funds	\$ 6,305,147
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	11,943,573
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	233,930
Grant revenues not collected within sixty days after year end are not considered "available" revenues and are considered to be deferred revenue in the fund financial statements, but are considered revenue in the Statement of Activities	199,120
Deferred outflows of resources related to changes in proportion	96,831
Deferred outflows of resources related to difference between expected and actual experience	102,145
Deferred outflows of resources related to employer contributions subsequent to the measurement date	350,315
Deferred inflows of resources related to changes in proportion	(62,547)
Deferred inflows of resources related to change of assumptions	(61,575)
Deferred inflows of resources related to difference between expected and actual experience	(62,355)
Deferred inflows of resources related to net difference between actual and projected earnings on investments	(12,960)
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued interest payable	(48,350)
Accrued compensated absences	(162,002)
Bond premiums	(12,871)
Bonds and loans payable	(9,770,341)
Net pension liability	(4,276,881)
<i>Net position - governmental activities</i>	<u><u>\$ 4,761,179</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, 2016

	General Fund	Road Fund	GRT Roosevelt General Hospital Fund
<i>Revenues:</i>			
Taxes:			
Property	\$ 3,757,584	\$ -	\$ -
Gross receipts	2,384,853	-	1,136,453
Gasoline and motor vehicle taxes	199,733	629,391	-
Other	304,766	-	-
Intergovernmental:			
State operating grants	684,908	-	-
State capital grants	-	894,096	-
Payment in lieu of taxes	470,963	-	-
Licenses and fees	1,753	-	-
Charges for services	249,799	-	-
Investment income (loss)	-	-	-
Miscellaneous	60,356	2,256	-
<i>Total revenue</i>	<u>8,114,715</u>	<u>1,525,743</u>	<u>1,136,453</u>
<i>Expenditures:</i>			
Current:			
General government	1,926,860	-	-
Public safety	3,355,364	-	-
Public works	-	1,850,435	-
Culture and recreation	34,995	-	-
Health and welfare	-	-	1,138,063
Capital outlay	27,304	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
<i>Total expenditures</i>	<u>5,344,523</u>	<u>1,850,435</u>	<u>1,138,063</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,770,192</u>	<u>(324,692)</u>	<u>(1,610)</u>
<i>Other financing sources (uses)</i>			
Proceeds from sale of equipment	321	-	-
Transfers in	57,910	249,354	-
Transfers (out)	(1,396,142)	-	-
<i>Total other financing sources (uses)</i>	<u>(1,337,911)</u>	<u>249,354</u>	<u>-</u>
<i>Net change in fund balances</i>	1,432,281	(75,338)	(1,610)
<i>Fund balances - beginning of year</i>	<u>1,607,315</u>	<u>151,021</u>	<u>1,610</u>
<i>Fund balances - end of year</i>	<u>\$ 3,039,596</u>	<u>\$ 75,683</u>	<u>\$ -</u>

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

Magistrate Court Debt Service Fund	Other Governmental Funds	Total
\$ -	\$ -	\$ 3,757,584
-	599,089	4,120,395
-	-	829,124
-	-	304,766
-	262,659	947,567
-	-	894,096
-	-	470,963
-	-	1,753
-	270,619	520,418
12,841	3,253	16,094
-	21,035	83,647
<u>12,841</u>	<u>1,156,655</u>	<u>11,946,407</u>
-	172,769	2,099,629
-	329,727	3,685,091
-	-	1,850,435
-	-	34,995
-	516,602	1,654,665
2,340,896	304,433	2,672,633
-	307,000	307,000
103,433	240,314	343,747
<u>2,444,329</u>	<u>1,870,845</u>	<u>12,648,195</u>
<u>(2,431,488)</u>	<u>(714,190)</u>	<u>(701,788)</u>
-	-	321
-	1,146,788	1,454,052
-	(57,910)	(1,454,052)
<u>-</u>	<u>1,088,878</u>	<u>321</u>
(2,431,488)	374,688	(701,467)
<u>3,690,757</u>	<u>1,555,911</u>	<u>7,006,614</u>
<u>\$ 1,259,269</u>	<u>\$ 1,930,599</u>	<u>\$ 6,305,147</u>

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

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STATE OF NEW MEXICO
Roosevelt County
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, 2016

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	\$ (701,467)
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:	
Capital expenditures	2,672,633
Depreciation expense	(664,145)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:	
Change in deferred inflows related to property taxes	233,930
Change in deferred inflows related to grants	199,120
A prior period adjustment was identified that resulted in revenue being recorded in the funds but not in the government-wide statements	(548,479)
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:	
Employer contributions subsequent to the measurement date	350,315
Pension expense	(293,817)
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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Increase in accrued compensated absences not due and payable	(25,133)
Decrease in accrued interest payable	164
Amortization of bond premium	1,430
Principal payments on bonds	160,000
Principal payments on notes and leases payable	147,000
<i>Change in net position of governmental activities</i>	<u><u>\$ 1,531,551</u></u>

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, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes				
Property	\$ 3,730,000	\$ 3,767,300	\$ 3,934,033	\$ 166,733
Gross receipts	1,930,000	2,175,000	2,378,398	203,398
Gasoline and motor vehicle	190,000	190,000	223,562	33,562
Other	327,500	297,500	306,357	8,857
Intergovernmental income:				
State operating grants	689,000	670,187	684,908	14,721
Payment in lieu of taxes	466,000	466,000	470,963	4,963
Local sources	-	-	-	-
Charges for services	394,900	244,900	227,294	(17,606)
Licenses and fees	1,800	1,800	1,753	(47)
Investment income	-	-	-	-
Miscellaneous	19,575	19,575	65,006	45,431
<i>Total revenues</i>	<u>7,748,775</u>	<u>7,832,262</u>	<u>8,292,274</u>	<u>460,012</u>
<i>Expenditures:</i>				
Current:				
General government	2,069,446	2,120,675	1,916,622	204,053
Public safety	3,787,511	3,710,231	3,306,106	404,125
Public works	-	-	-	-
Culture and recreation	45,396	55,396	40,224	15,172
Health and welfare	-	-	-	-
Capital outlay	50,000	50,000	47,025	2,975
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,952,353</u>	<u>5,936,302</u>	<u>5,309,977</u>	<u>626,325</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,796,422</u>	<u>1,895,960</u>	<u>2,982,297</u>	<u>1,086,337</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(574,401)	(363,476)	-	363,476
Proceeds from sale of equipment	-	-	321	321
Transfers in	67,406	69,906	57,910	(11,996)
Transfers (out)	(1,289,427)	(1,602,390)	(1,391,336)	211,054
<i>Total other financing sources (uses)</i>	<u>(1,796,422)</u>	<u>(1,895,960)</u>	<u>(1,333,105)</u>	<u>562,855</u>
<i>Net change in fund balance</i>	-	-	1,649,192	1,649,192
<i>Fund balance - beginning of year</i>	-	-	1,091,776	1,091,776
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,740,968</u>	<u>\$ 2,740,968</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 1,649,192
Adjustments to revenues for taxes, fees and charges for service				(177,559)
Adjustments to expenditures for operating expenses and transfers				(39,352)
<i>Net change in fund balance (GAAP)</i>				<u>\$ 1,432,281</u>

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

STATE OF NEW MEXICO

Exhibit C-2

Roosevelt County

Road Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	525,000	525,000	587,846	62,846
Other	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	959,980	1,255,323	1,255,324	1
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	2,256	2,256
<i>Total revenues</i>	<u>1,484,980</u>	<u>1,780,323</u>	<u>1,845,426</u>	<u>65,103</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	2,195,093	2,000,436	1,830,828	169,608
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,195,093</u>	<u>2,000,436</u>	<u>1,830,828</u>	<u>169,608</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(710,113)</u>	<u>(220,113)</u>	<u>14,598</u>	<u>234,711</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(240,000)	-	240,000
Proceeds from sale of equipment	-	-	-	-
Transfers in	710,113	460,113	249,354	(210,759)
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>710,113</u>	<u>220,113</u>	<u>249,354</u>	<u>29,241</u>
<i>Net change in fund balance</i>	-	-	263,952	263,952
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263,952</u>	<u>\$ 263,952</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 263,952
Adjustments to revenues for taxes and charges for services				(319,683)
Adjustments to expenditures for maintenance and operating expenses				(19,607)
<i>Net change in fund balance (GAAP)</i>				<u>\$ (75,338)</u>

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

STATE OF NEW MEXICO

Exhibit C-3

Roosevelt County

GRT Roosevelt General Hospital Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	850,000	1,200,000	1,098,817	(101,183)
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>850,000</u>	<u>1,200,000</u>	<u>1,098,817</u>	<u>(101,183)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	850,000	1,200,000	1,098,817	101,183
Capital outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>850,000</u>	<u>1,200,000</u>	<u>1,098,817</u>	<u>101,183</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for taxes				37,636
Adjustments to expenditures for supplies				(39,246)
<i>Net change in fund balance (GAAP)</i>				<u>\$ (1,610)</u>

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

STATE OF NEW MEXICO
Roosevelt County
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2016

Exhibit D-1

Assets

Cash	\$ 19,157
Property taxes receivable	<u>337,918</u>
<i>Total assets</i>	<u><u>\$ 357,075</u></u>

Liabilities

Deposits held in trust	\$ 19,157
Due to other taxing entities	<u>337,918</u>
<i>Total liabilities</i>	<u><u>\$ 357,075</u></u>

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

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STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

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 Commissioners-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 as applied to governmental entities.

During the year ended June 30, 2016, the County adopted GASB Statements No. 72, *Fair Value Measurement and Application*, a portion of No 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, No. 79, *Certain External Investment Pools and Pool Participants* and No. 82 *Pension Issues-an amendment of GASB Statement No. 67*, No. 68, and No.73. These five Statements are required to be implemented as of June 30, 2016, if applicable.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

GASB Statement No. 73 establishes accounting and financial reporting standards for defined benefit pensions and defined contribution pensions that are not provided to employees of state and local government employers and are not within the scope of Statement 68. A portion of this pronouncement is effective for June 30, 2016 year end and a portion is effective for June 30, 2017 year end. Effective for June 30, 2016 are the amendments for Statement No.s 67 and 68 and assets accumulated for pensions not administered as trusts. The amendments of this pronouncement clarifies application of certain provisions of GASB 67 and 68 with regards to the following issues: (1) Information that is required to be presented as notes to the 10-year schedules of RSI about investment-related factors that significantly affect trends in reported amounts; (2) Accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions; and (3) Timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation.

In addition, effective for June 30, 2016 year ends, the requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that, for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

The objective of GASB Statement No. 76 is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature. As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments.

GASB Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool for measuring all of its investments at amortized cost for financial reporting purposes. Professional judgement is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant. This Statement will enhance comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide for qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

The objective of GASB Statement No. 82 is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information; (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and; (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements

A. Financial Reporting Entity

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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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*.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis by column, (b) 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 are 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. 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 government.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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

The *Magistrate Court Debt Service Fund* was established to account for NMFA loan acquired for the design and construction of Magistrate Court. It was approved by the governing body by default upon approval of the budget.

Additionally, the government reports the following agency 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 agency fund is used to account for collection and disbursement of other trust accounts for the Roosevelt County.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

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

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are 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 Outflows of Resources Liabilities, Deferred Inflows of Resources, and Net Position or Fund 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.

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.

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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

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	40

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 three types of items that qualify for reporting in this category: changes in proportion in the amount of \$96,831, difference between expected and actual experience in the amount of \$102,145, and employer contributions subsequent to the measurement date in the amount of \$350,315. These amounts are reported in the Statement of Net Position. These amounts are deferred and will be recognized in pension expense in future periods.

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2016, along with applicable PERA, FICA, and Medicare payables.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources Liabilities, Deferred Inflows of Resources, and Net Position or Fund 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 two types of deferred inflow which arises under the modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the items, unavailable revenue - property taxes and grant revenues not received in the period of availability are reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has recorded \$233,930 related to property taxes and \$199,120 related to grant revenue considered "unavailable." The County has four types of items present on the Statement of Net Position which arise due to the implementation of GASB 68 and the related net pension liability. Accordingly, the items, Changes in proportion in the amount of \$62,547, Changes of assumption in the amount of \$61,575, Difference between expected and actual experience in the amount of \$62,355, and Net difference between projected and actual investment earnings on pension assets in the amount of \$12,960 are reported on the Statement of Net Position. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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 thirty (30) working days, or two hundred and forty (240) 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 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, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

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, 2016, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2016, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$4,445,751 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 \$198,606 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 pages 18-19.

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, 2016, the County maintains \$1,454,489 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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

- **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. Significant estimates for the County are management’s estimate of depreciation on assets over their estimated useful lives, net pension liability and related deferred inflows and outflows of resources, and the current portion of accrued compensated absences.

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.

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	
	Original Budget	Final Budget
Budgeted Funds:		
General Fund	\$ 1,796,422	\$ 1,895,960
Road Special Revenue Fund	\$ (710,113)	\$ (220,113)
GRT Roosevelt General Hospital Special Revenue Fund	\$ -	\$ -
Courthouse Renovation Debt Service Fund	\$ (317,576)	\$ (317,576)
Other Governmental Funds	\$ (4,157,166)	\$ (4,164,535)

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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

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

Budgetary Information (continued)

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, 2016 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, 2016.

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.

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, 2016, \$3,793,718 of the County's bank balance of \$4,043,718 was exposed to custodial credit risk. Although the \$3,793,718 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, 2016.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 3. Deposits and Investments (continued)

	James Polk Stone Community Bank
Amount of deposits	\$ 4,043,718
FDIC coverage	(250,000)
Total uninsured public funds	<u>3,793,718</u>
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	<u>3,793,718</u>
Uninsured and uncollateralized	<u>\$ -</u>
Collateral requirement (50%)	\$ 1,896,859
Pledged securities	6,866,641
Over (under) collateralized	<u>\$ 4,969,782</u>

Custodial Credit Risk – Deposits

The collateral pledged is listed on Schedule III 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.

Investments

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, 2016

NOTE 3. Deposits and Investments (continued)

As of June 30, 2016, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>	<u>Rating</u>
U.S. Treasury & Agency Notes	<1 year	\$ 1,181,536	AA+***
U.S. Treasury MM Mutual Fund	<1 year	1,441,750 *	AAA **
		<u>\$ 2,623,286</u>	

*Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

*** Based off Standard & Poor's rating

The investments are listed on Schedule IV 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 Agency 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, 2016

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, 2016:

<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>\$ 2,623,286</u>	<u>\$ 1,557,139</u>	<u>\$ 1,066,147</u>	<u>\$ -</u>

Reconciliation of Cash and Cash Equivalents

Cash and cash equivalents per Exhibit A-1	\$ 3,508,278
Restricted cash and cash equivalents per Exhibit A-1	1,441,750
Cash per Exhibit D-1	10,843
Investments per Exhibit D-1	8,314
Investments per Exhibit A-1	<u>1,181,536</u>
Total cash, cash equivalents, and investments	6,150,721
Add: outstanding checks and deposits in transit	516,683
Less: restricted cash with NMFA	(1,441,750)
Less: investments in U.S. Treasury Notes/Cash	(1,181,536)
Less: petty cash	<u>(400)</u>
Bank balance of deposits	<u>\$ 4,043,718</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 4. Receivables

Receivables as of June 30, 2016, are as follows:

	General Fund	Road Fund	GRT Roosevelt General Hospital Fund
Current receivables:			
Property taxes	\$ 275,559	\$ -	\$ -
Other taxes:			
Gross receipts taxes	349,650	-	131,864
Gasoline and oil taxes	9,114	36,999	-
Other taxes	16,430	31,159	-
Other receivables:			
Charges for services	23,980	-	-
Intergovernmental:			
State	-	199,120	-
Miscellaneous	-	-	-
Totals	<u>\$ 674,733</u>	<u>\$ 267,278</u>	<u>\$ 131,864</u>
	Other Governmental Funds	Total	
Current receivables:			
Property taxes	\$ -	\$ 275,559	
Other taxes:			
Gross receipts taxes	57,197	538,711	
Gasoline and oil taxes	-	46,113	
Other taxes	-	47,589	
Other:			
Charges for services	13,253	37,233	
Intergovernmental:			
State	-	199,120	
Miscellaneous	1,837	1,837	
Totals	<u>\$ 72,287</u>	<u>\$ 1,146,162</u>	

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$233,930 and grant revenue in the amount of \$199,120 that was 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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

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:

Transfers Out	Transfers In	Amount
Primary Government		
Indigent Special Revenue Fund	General Fund	\$ 45,316
Traffic Grants Special Revenue Fund	General Fund	12,594
General Fund	CDBG Grant Capital Project Fund	38,848
General Fund	Road Special Revenue Fund	249,354
General Fund	Indoor Arena Debt Service Fund	235,325
General Fund	Detention Center Bond Debt Service Fund	507,910
General Fund	HVAC Remodel Debt Service Fund	357,705
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	<u>3,500</u>
	Total	<u><u>\$ 1,454,052</u></u>

There were no interfund balances at June 30, 2016.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2016. Land and construction in progress are not subject to depreciation:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 854,300	\$ 57,431	\$ -	\$ -	\$ 911,731
Construction in progress	2,175,907	184,591	2,340,896	(2,453,262)	2,248,132
	<u>3,030,207</u>	<u>242,022</u>	<u>2,340,896</u>	<u>(2,453,262)</u>	<u>3,159,863</u>
Total capital assets not being depreciated					
	3,030,207	242,022	2,340,896	(2,453,262)	3,159,863
Capital assets being depreciated:					
Buildings and improvements	20,061,240	(3,139,062)	2,453,262	-	19,375,440
Equipment and vehicles	6,171,400	-	331,737	-	6,503,137
Infrastructure	18,792,513	-	-	-	18,792,513
	<u>45,025,153</u>	<u>(3,139,062)</u>	<u>2,784,999</u>	<u>-</u>	<u>44,671,090</u>
Total capital assets being depreciated					
	45,025,153	(3,139,062)	2,784,999	-	44,671,090
Less accumulated depreciation:					
Buildings and improvements	13,926,952	(3,139,062)	365,268	-	11,153,158
Equipment and vehicles	5,640,993	1,839	298,877	-	5,941,709
Infrastructure	18,792,513	-	-	-	18,792,513
	<u>38,360,458</u>	<u>(3,137,223)</u>	<u>664,145</u>	<u>-</u>	<u>35,887,380</u>
Total accumulated depreciation					
	38,360,458	(3,137,223)	664,145	-	35,887,380
Total capital assets, net of depreciation	<u>\$ 9,694,902</u>	<u>\$ 240,183</u>	<u>\$ 4,461,750</u>	<u>\$(2,453,262)</u>	<u>\$ 11,943,573</u>

Depreciation expense for the year ended June 30, 2016 was charged to the functions of the governmental activities as follows:

General Government	\$ 217,906
Public Safety	146,636
Public Works	163,338
Culture and Recreation	<u>136,265</u>
Total	<u>\$ 664,145</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 7. Long-term Debt

During the year ended June 30, 2016, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2016</u>	<u>Due Within</u> <u>One Year</u>
Gross Receipts Revenue Bonds	\$ 2,190,000	\$ -	\$ 160,000	\$ 2,030,000	\$ 170,000
NMFA Loans	7,887,341	-	147,000	7,740,341	308,110
Compensated Absences	136,869	188,333	163,200	162,002	162,002
Total long-term debt	<u>\$ 10,214,210</u>	<u>\$ 188,333</u>	<u>\$ 470,200</u>	<u>\$ 9,932,343</u>	<u>\$ 640,112</u>

Gross Receipts Revenue Bonds

Bonds outstanding at June 30, 2016 consisted of the following:

2006 Gross Receipts Tax Revenue Bond	
Original issue	\$3,375,000
Interest due	December 1 and June 1
Principal due	June 1
Maturity Date	June 1, 2026
Interest rates from 3.75% to 4.35%	

The annual requirements to amortize the Bonds Payable as of June 30, 2016, including interest payments are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u> <u>Service</u>
2017	\$ 170,000	\$ 85,555	\$ 255,555
2018	175,000	78,330	253,330
2019	180,000	70,893	250,893
2020	190,000	63,243	253,243
2021	195,000	55,643	250,643
2022-2026	<u>1,120,000</u>	<u>148,104</u>	<u>1,268,104</u>
	<u>\$ 2,030,000</u>	<u>\$ 501,768</u>	<u>\$ 2,531,768</u>

Gross Receipts Revenue Bonds have been liquidated by the Detention Center Bond Fund Debt Service Fund in prior years.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 7. Long-term Debt (continued)

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:

NMFA Loans:

Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance June 30, 2016
NMFA- Arena- 2561-PP	Mar-11	May-36	4.22%	\$ 1,638,201	\$ 1,483,800
NMFA- New Magistrate Court- 3115-PP	Jun-14	May-34	3.28%	3,668,741	3,533,541
NMFA- HVAC System- 3147-PP	Aug-14	May-34	3.39%	2,875,000	2,723,000
Total NMFA Loans					<u><u>\$ 7,740,341</u></u>

The annual requirements to amortize the Loans Payable as of June 30, 2016, including interest payments are as follows:

Loans Payable

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2017	\$ 308,110	\$ 247,316	\$ 555,426
2018	313,366	244,094	557,460
2019	317,185	239,660	556,845
2020	323,566	234,070	557,636
2021	331,514	227,342	558,856
2022-2026	1,788,600	999,758	2,788,358
2027-2031	2,453,073	653,620	3,106,693
2032-2036	1,904,927	159,423	2,064,350
	<u><u>\$ 7,740,341</u></u>	<u><u>\$ 3,005,283</u></u>	<u><u>\$ 10,745,624</u></u>

Loans have been liquidated by the Indoor Arena, Courthouse Renovation and Magistrate Court 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, 2016, compensated absences increased \$25,133 from the prior year accrual. In prior years, the general fund was typically used to liquidate such long-term liabilities.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 8. Operating Leases

The County leases equipment under operating leases expiring during the next three years. Although renewal and purchase options are available on these leases, the County considers these to be operating leases as they contain a non-appropriation termination clause.

At June 30, 2016, future minimum lease payments applicable to the operating leases are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Amount</u>
2017	\$ 79,488
2018	79,488
2019	<u>39,744</u>
	<u>\$ 198,720</u>

NOTE 9. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; 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 10. 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 individual funds that had deficit fund balances for the year ended June 30, 2016.
- B. Excess of expenditures over appropriations. There were not any funds with expenditures in excess of the budgeted appropriations.
- C. Designated cash appropriations in excess of available balances. There were no funds with designated cash appropriations in excess of available balances for the year ended June 30, 2016.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 11. Pension Plan – Public Employees Retirement Association

Plan Description: The Public Employees Retirement Fund (PERA Fund) is a **cost-sharing, multiple employer defined benefit pension plan**. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA fund.

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

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2015 available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.pdf.

Contributions. The contribution requirements of defined benefit plan members and Roosevelt County are established in State Statute under Chapter 10, Article 11 NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY15 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY15 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2015.pdf. The PERA coverage options that apply to Roosevelt County are Municipal General Division and Municipal Police Division. Statutorily required contributions to the pension plan from Roosevelt County were \$406,715 for the year ended June 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2015.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to Chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members.

Roosevelt County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2015. Only employer contributions for the pay period end dates that fell within the period of July 1, 2014 to June 30, 2015 were included in the total contributions for a specific employer.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 11. Pension Plan – Public Employees Retirement Association (continued)

Regular and any adjustment contributions that applied to FY 2015 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Municipal General Division, at June 30, 2016, Roosevelt County reported a liability of \$2,815,079 for its proportionate share of the net pension liability. At June 30, 2015, Roosevelt County's proportion was 0.2761 percent, which was a decrease of .0105 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, Roosevelt County recognized PERA Fund Municipal General Division pension expense of \$129,065. At June 30, 2016, Roosevelt County reported PERA Fund Municipal General Division 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	\$ -	\$ 1,097
Changes in proportion	-	62,547
Differences between expected and actual experience	-	62,355
Net difference between projected and actual earnings on pension plan investments	-	8,905
County's contributions subsequent to the measurement date	<u>153,883</u>	<u>-</u>
 Total	 <u><u>\$ 153,883</u></u>	 <u><u>\$ 134,904</u></u>

\$153,883 reported as deferred outflows of resources related to pensions resulting from Roosevelt County's contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ (93,924)
2018	(93,924)
2019	(93,924)
2020	146,868
2021	-

For PERA Fund Municipal Police Division, at June 30, 2016, Roosevelt County reported a liability of \$1,461,802 for its proportionate share of the net pension liability. At June 30, 2015, Roosevelt County's proportion was 0.3040 percent, which was an increase of .0389 percent from its proportion measured as of June 30, 2015.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 11. Pension Plan – Public Employees Retirement Association (continued)

For the year ended June 30, 2016, Roosevelt County recognized PERA Fund Municipal Police Division pension expense of \$164,752. At June 30, 2016, Roosevelt County reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Changes of assumptions	\$ -	\$ 60,478
Changes in proportion	96,831	-
Differences between expected and actual experience	102,145	-
Net difference between projected and actual earnings on pension plan investments	-	4,055
County's contributions subsequent to the measurement date	<u>196,432</u>	<u>-</u>
Total	<u>\$ 395,408</u>	<u>\$ 64,533</u>

\$196,432 reported as deferred outflows of resources related to pensions resulting from Roosevelt County's contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ 17,532
2018	17,532
2019	17,532
2020	81,847
2021	-

Actuarial assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2014 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2015 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.75% annual rate, net of investment expense
Payroll growth	3.50% annual rate
Projected salary increases	3.50 to 14.25% annual rate
Includes inflation at	3.00% annual rate

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 11. Pension Plan – Public Employees Retirement Association (continued)

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

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.10%	5.00%
International Equity	24.80	5.20
Private Equity	7.00	8.20
Core and Global Fixed Income	26.10	1.85
Fixed Income Plus Sectors	5.00	4.80
Real Estate	5.00	5.30
Real Assets	7.00	5.70
Absolute Return	4.00	4.15
Total	100.00%	

Discount Rate. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present Roosevelt County's net pension liability in each PERA Fund Division that Roosevelt County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

PERA Fund Municipal General Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 4,792,962	\$ 2,815,079	\$ 1,170,603

PERA Fund Municipal Police Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 2,414,079	\$ 1,461,802	\$ 680,613

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 11. Pension Plan – Public Employees Retirement Association (continued)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued FY15 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

Payables to the pension plan. At June 30, 2016 there were no contributions due and payable to PERA for the County.

NOTE 12. Post-Employment Benefits – State Retiree Health Care Plan

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

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

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

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

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 12. Post-Employment Benefits – State Retiree Health Care Plan (continued)

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

Roosevelt County's contributions to the RHCA for the years ended June 30, 2016, 2015, and 2014, were \$55,051, \$60,035, and \$69,389, respectively, which equal the required contributions for each year.

NOTE 13. 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 14. 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 15. Commitments

The County's commitments as of June 30, 2016 are as follows:

Magistrate Court and Detention Center Renovation	\$624,478
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STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 16. Net Position Restatement

Net Position has been restated to correct prior year capital asset and revenue balances. The County identified assets with a net book value of \$240,183 and revenue of \$548,479 related to intergovernmental grants that should have been recorded on the government-wide statements as of June 30, 2015. These two restatements resulted in an increase of beginning net position in the amount of \$788,662.

NOTE 17. Restricted Net Position

The government-wide statement of net position reports \$3,161,387 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 35 and 68-69.

NOTE 18. Subsequent Events

The date to which events occurring after June 30, 2016, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is October 25, 2016, which is the date on which the financial statements were issued.

The County entered into a loan with New Mexico Finance Authority in the amount of \$2,114,395, closing August 19, 2016, in order to finance the costs of the refunding and redemption of the County's Gross Receipts Tax Revenue Bonds, Series 2006. Principal is due June 1 with a maturity date of June 1, 2026. Interest rates between 0.67% and 1.51%.

NOTE 19. 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.

NOTE 20. Subsequent Pronouncements

In June 2015, GASB Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* was issued. Effective Date: A portion of this provision of this Statement are effective for financial statements for periods beginning after June 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In June 2015, GASB Statement No. 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2016. This pronouncement will not affect the County's financial statements.

In June 2015, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2017. The standard will be implemented during the fiscal year ended June 30, 2018. The County expects this pronouncement to have a material effect on the financial statements.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2016

NOTE 20. Subsequent Pronouncements (continued)

In August 2015, GASB Statement No. 77 *Tax Abatement Disclosures* was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged. The County will implement this standard during the fiscal year ended June 30, 2017. The County is still evaluating how this pronouncement will affect the financial statements.

In December 2015, GASB Statement No. 78 *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plan* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In January 2016, GASB Statement No. 80 *Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In March 2016, GASB Statement No. 81 *Irrevocable Split-Interest Agreements* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect 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*

Schedule I
Page 1 of 2

	2016 Measurement Date (As of and for the Year Ended June 30, 2015)	2015 Measurement Date (As of and for the Year Ended June 30, 2014)
Roosevelt County's proportion of the net pension liability	0.2761%	0.2866%
Roosevelt County's proportionate share of the net pension liability	\$ 2,815,079	\$ 2,235,788
Roosevelt County's covered-employee payroll	\$ 2,312,147	\$ 2,521,773
Roosevelt County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	121.75%	88.66%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

* 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.

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*

Schedule I
Page 2 of 2

	2016 Measurement Date (As of and for the Year Ended June 30, 2015)	2015 Measurement Date (As of and for the Year Ended June 30, 2014)
Roosevelt County's proportion of the net pension liability	0.3040%	0.2651%
Roosevelt County's proportionate share of the net pension liability	\$ 1,461,802	\$ 864,197
Roosevelt County's covered-employee payroll	\$ 596,549	\$ 499,825
Roosevelt County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	245.04%	172.90%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

* 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.

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*

Schedule II
 Page 1 of 2

	<u>As of and for the Year Ended June 30, 2016</u>	<u>As of and for the Year Ended June 30, 2015</u>
Contractually required contribution	\$ 243,703	\$ 274,017
Contributions in relation to the contractually required contribution	<u>(243,703)</u>	<u>(274,017)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered-employee payroll	\$ 1,937,232	\$ 2,312,147
Contributions as a percentage of covered-employee payroll	13%	12%

* 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.

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*

Schedule II
 Page 2 of 2

	<u>As of and for the Year Ended June 30, 2016</u>	<u>As of and for the Year Ended June 30, 2015</u>
Contractually required contribution	\$ 106,612	\$ 112,748
Contributions in relation to the contractually required contribution	<u>(106,612)</u>	<u>(112,748)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered-employee payroll	\$ 588,749	\$ 596,549
Contributions as a percentage of covered-employee payroll	18%	19%

* 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.

STATE OF NEW MEXICO
Roosevelt County
Notes to Required Supplementary Information
For the Year Ended June 30, 2016

Changes of benefit terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY15 audit available at: http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.pdf.

Changes of assumptions. Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at: http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2015%20PERA%20Valuation%20Report_FINAL.pdf.

The summary of Key Findings for the PERA Fund (on page 2 of the report) states “based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

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

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Fund Descriptions
June 30, 2016

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 7-2OE-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 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 Governmental Fund Descriptions
June 30, 2016

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 grounds of the Detention Center. 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 budget.

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 fair grounds. Authority for creation of the fund is by County Commission Ordinance and the County Commission budget adoption and approval.

Capital Projects Funds

CDBG Grant Capital Projects Fund – To account for a Community Development Block Grant from the State of New Mexico and the Department of Housing and Urban Development to develop viable urban communities by providing decent housing and suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. This program is authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C.-5301 et seq.

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence Fund	Law Enforcement Protection Fund
<i>Assets</i>				
Cash and cash equivalents	\$ 728	\$ 147,556	\$ 7,576	\$ 9,902
Investments	-	-	-	-
Current receivables:				
Other taxes	-	57,197	-	-
Other	-	-	-	-
Prepaid expenses	-	-	-	-
<i>Total assets</i>	<u>\$ 728</u>	<u>\$ 204,753</u>	<u>\$ 7,576</u>	<u>\$ 9,902</u>
<i>Liabilities and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 252	\$ -	\$ -
<i>Total liabilities</i>	<u>-</u>	<u>252</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and Fire departments	-	-	-	-
Public safety	-	-	-	9,902
Health and welfare	728	204,501	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	7,576	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>728</u>	<u>204,501</u>	<u>7,576</u>	<u>9,902</u>
<i>Total liabilities and fund balances</i>	<u>\$ 728</u>	<u>\$ 204,753</u>	<u>\$ 7,576</u>	<u>\$ 9,902</u>

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

Special Revenue				
Corrections Fund	County Clerk's Fees	Misdemeanor Probation	Traffic Grants	Milnesand Fire/EMS
\$ 42,192	\$ 75,062	\$ 35,414	\$ -	\$ 166,691
-	-	-	-	-
-	-	-	-	-
15,090	-	-	-	-
-	-	-	-	-
<u>\$ 57,282</u>	<u>\$ 75,062</u>	<u>\$ 35,414</u>	<u>\$ -</u>	<u>\$ 166,691</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	75,062	-	-	-
-	-	-	-	-
57,282	-	35,414	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	166,691
<u>57,282</u>	<u>75,062</u>	<u>35,414</u>	<u>-</u>	<u>166,691</u>
<u>\$ 57,282</u>	<u>\$ 75,062</u>	<u>\$ 35,414</u>	<u>\$ -</u>	<u>\$ 166,691</u>

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

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue			
	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 265,764	\$ -	\$ 24,339	\$ 52,716
Investments	-	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Prepaid expenses	-	-	-	-
<i>Total assets</i>	<u>\$ 265,764</u>	<u>\$ -</u>	<u>\$ 24,339</u>	<u>\$ 52,716</u>
<i>Liabilities and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and Fire departments	265,764	-	-	52,716
Public safety	-	-	-	-
Health and wellness	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	24,339	-
<i>Total fund balances</i>	<u>265,764</u>	<u>-</u>	<u>24,339</u>	<u>52,716</u>
<i>Total liabilities and fund balances</i>	<u>\$ 265,764</u>	<u>\$ -</u>	<u>\$ 24,339</u>	<u>\$ 52,716</u>

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

Special Revenue		Debt Service		
Arch EMS	Reappraisal	Detention Center Bond	Courthouse Renovation	Indoor Arena
\$ 3,020	\$ 118,238	\$ 255,555	\$ 218,178	\$ 255,361
-	180,369	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 3,020</u>	<u>\$ 298,607</u>	<u>\$ 255,555</u>	<u>\$ 218,178</u>	<u>\$ 255,361</u>
\$ -	\$ 97	\$ -	\$ -	\$ -
-	97	-	-	-
-	298,510	-	-	-
3,020	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	255,555	218,178	255,361
-	-	-	-	-
-	-	-	-	-
<u>3,020</u>	<u>298,510</u>	<u>255,555</u>	<u>218,178</u>	<u>255,361</u>
<u>\$ 3,020</u>	<u>\$ 298,607</u>	<u>\$ 255,555</u>	<u>\$ 218,178</u>	<u>\$ 255,361</u>

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

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STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

Statement A-1
Page 3 of 3

	<u>Capital Projects</u>	
	<u>CDBG Grant</u>	<u>Total Nonmajor Governmental Funds</u>
<i>Assets</i>		
Cash and cash equivalents	\$ -	\$ 1,678,292
Investments	-	180,369
Current receivables:		
Other taxes	-	57,197
Other	-	15,090
Prepaid expenses	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 1,930,948</u>
 <i>Liabilities and fund balances</i>		
<i>Liabilities</i>		
Accounts payable	\$ -	\$ 349
<i>Total liabilities</i>	<u>-</u>	<u>349</u>
 <i>Fund balances</i>		
Spendable		
Restricted for:		
General county operations	-	373,572
EMS and Fire departments	-	321,500
Public safety	-	102,598
Health and wellness	-	205,229
Debt service expenditures	-	729,094
Committed to:		
Sheriff's evidence	-	7,576
EMS and fire departments	-	191,030
<i>Total fund balances</i>	<u>-</u>	<u>1,930,599</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 1,930,948</u>

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

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence Fund	Law Enforcement Fund
<i>Revenues:</i>				
Taxes:				
Gross receipts	\$ -	\$ 599,089	\$ -	\$ -
Intergovernmental:				
State operating grants	728	-	-	26,000
Payment in lieu of taxes	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Investment income (loss)	-	-	-	-
Miscellaneous	-	-	7,522	-
<i>Total revenues</i>	<u>728</u>	<u>599,089</u>	<u>7,522</u>	<u>26,000</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	16,098
Health and welfare	-	477,754	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>477,754</u>	<u>-</u>	<u>16,098</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>728</u>	<u>121,335</u>	<u>7,522</u>	<u>9,902</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	-	-
Transfers (out)	-	(45,316)	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(45,316)</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	728	76,019	7,522	9,902
<i>Fund balances - beginning of year</i>	-	128,482	54	-
<i>Fund balances - end of year</i>	<u>\$ 728</u>	<u>\$ 204,501</u>	<u>\$ 7,576</u>	<u>\$ 9,902</u>

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

Special Revenue				
Corrections Fund	County Clerk's Fees	Misdemeanor Probation	Traffic Grants	Milnesand Fire/EMS
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	24,369	-
-	-	-	-	-
-	-	-	-	-
76,843	28,044	63,732	-	17,481
2	20	-	-	-
1,864	11,149	-	-	-
<u>78,709</u>	<u>39,213</u>	<u>63,732</u>	<u>24,369</u>	<u>17,481</u>
-	23,103	-	-	-
121,946	-	60,655	22,666	3,790
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>121,946</u>	<u>23,103</u>	<u>60,655</u>	<u>22,666</u>	<u>3,790</u>
<u>(43,237)</u>	<u>16,110</u>	<u>3,077</u>	<u>1,703</u>	<u>13,691</u>
-	-	-	-	3,500
-	-	-	(12,594)	-
-	-	-	(12,594)	3,500
(43,237)	16,110	3,077	(10,891)	17,191
100,519	58,952	32,337	10,891	149,500
<u>\$ 57,282</u>	<u>\$ 75,062</u>	<u>\$ 35,414</u>	<u>\$ -</u>	<u>\$ 166,691</u>

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

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	Special Revenue			
	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection
<i>Revenues:</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
State operating grants	147,920	7,157	-	49,309
Payment in lieu of taxes	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	1,517	-
Investment income (loss)	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>147,920</u>	<u>7,157</u>	<u>1,517</u>	<u>49,309</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	37,949	8,185	7,348	29,793
Health and welfare	-	-	-	-
Capital outlay	304,433	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>342,382</u>	<u>8,185</u>	<u>7,348</u>	<u>29,793</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(194,462)</u>	<u>(1,028)</u>	<u>(5,831)</u>	<u>19,516</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	3,500	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(194,462)</u>	<u>(1,028)</u>	<u>(2,331)</u>	<u>19,516</u>
<i>Fund balances - beginning of year</i>	<u>460,226</u>	<u>1,028</u>	<u>26,670</u>	<u>33,200</u>
<i>Fund balances - end of year</i>	<u>\$ 265,764</u>	<u>\$ -</u>	<u>\$ 24,339</u>	<u>\$ 52,716</u>

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

Special Revenue		Debt Service		
Arch EMS	Reappraisal	Detention Center Bond	Courthouse Renovation	Indoor Arena
\$ -	\$ -	\$ -	\$ -	\$ -
7,176	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	83,002	-	-	-
-	1,608	-	280	1,343
-	500	-	-	-
7,176	85,110	-	280	1,343
-	56,902	-	92,764	-
21,297	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	160,000	95,000	52,000
-	-	92,355	84,616	63,343
21,297	56,902	252,355	272,380	115,343
(14,121)	28,208	(252,355)	(272,100)	(114,000)
-	-	507,910	357,705	235,325
-	-	-	-	-
-	-	507,910	357,705	235,325
(14,121)	28,208	255,555	85,605	121,325
17,141	270,302	-	132,573	134,036
\$ 3,020	\$ 298,510	\$ 255,555	\$ 218,178	\$ 255,361

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

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STATE OF NEW MEXICO
Roosevelt County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

Statement A-2
Page 3 of 3

	<u>Capital Projects</u>	
	<u>CDBG Grant</u>	<u>Total Nonmajor Governmental Funds</u>
<i>Revenues:</i>		
Taxes:		
Gross receipts	\$ -	\$ 599,089
Intergovernmental:		
State operating grants	-	262,659
Payment in lieu of taxes	-	-
Local sources	-	-
Charges for services	-	270,619
Investment income (loss)	-	3,253
Miscellaneous	-	21,035
<i>Total revenues</i>	<u>-</u>	<u>1,156,655</u>
<i>Expenditures:</i>		
Current:		
General government	-	172,769
Public safety	-	329,727
Health and welfare	38,848	516,602
Capital outlay	-	304,433
Debt service:		
Principal	-	307,000
Interest	-	240,314
<i>Total expenditures</i>	<u>38,848</u>	<u>1,870,845</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(38,848)</u>	<u>(714,190)</u>
<i>Other financing sources (uses)</i>		
Transfers in	38,848	1,146,788
Transfers (out)	-	(57,910)
<i>Total other financing sources (uses)</i>	<u>38,848</u>	<u>1,088,878</u>
<i>Net change in fund balances</i>	-	374,688
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>1,555,911</u>
<i>Fund balances - end of year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,930,599</u></u>

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

STATE OF NEW MEXICO
Roosevelt County
Predatory Animal Control Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-1

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	624	624	728	104
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>624</u>	<u>624</u>	<u>728</u>	<u>104</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>624</u>	<u>624</u>	<u>728</u>	<u>104</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(624)	(624)	-	624
Loan proceeds	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(624)</u>	<u>(624)</u>	<u>-</u>	<u>624</u>
<i>Net change in fund balance</i>	-	-	728	728
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 728</u>	<u>\$ 728</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 728
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 728</u>

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

STATE OF NEW MEXICO
Roosevelt County
County Healthcare Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-2

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	480,000	480,000	612,831	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>480,000</u>	<u>480,000</u>	<u>612,831</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	480,000	480,000	477,502	2,498
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>480,000</u>	<u>480,000</u>	<u>477,502</u>	<u>2,498</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>135,329</u>	<u>2,498</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	57,311	57,311	-	(57,311)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(57,311)	(57,311)	(45,316)	11,995
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(45,316)</u>	<u>(45,316)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>90,013</u>	<u>90,013</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>57,543</u>	<u>57,543</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,556</u>	<u>\$ 147,556</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 90,013
Adjustments to revenues for gross receipts taxes				(13,742)
Adjustments to expenditures for operating expenses				(252)
<i>Net change in fund balance (GAAP)</i>				<u>\$ 76,019</u>

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

STATE OF NEW MEXICO

Statement B-3

Roosevelt County

Sheriff's Evidence Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	5,000	7,522	2,522
<i>Total revenues</i>	-	5,000	7,522	2,522
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,000	-	5,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	5,000	-	5,000
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	7,522	7,522
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	7,522	7,522
<i>Fund balance - beginning of year</i>	-	-	54	54
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 7,576	\$ 7,576
Net change in fund balance (non-GAAP budgetary basis)				\$ 7,522
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				\$ 7,522

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

STATE OF NEW MEXICO

Statement B-4

Roosevelt County

Law Enforcement Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	25,400	26,000	26,000	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>25,400</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	25,400	26,000	16,098	9,902
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>25,400</u>	<u>26,000</u>	<u>16,098</u>	<u>9,902</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>9,902</u>	<u>9,902</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>9,902</u>	<u>9,902</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,902</u>	<u>\$ 9,902</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 9,902
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 9,902</u>

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

STATE OF NEW MEXICO

Statement B-5

Roosevelt County

Corrections Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	47,500	47,500	62,415	14,915
Investment income	-	-	2	2
Miscellaneous	-	-	1,202	1,202
<i>Total revenues</i>	<u>47,500</u>	<u>47,500</u>	<u>63,619</u>	<u>16,119</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	147,500	147,500	121,946	25,554
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>147,500</u>	<u>147,500</u>	<u>121,946</u>	<u>25,554</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(58,327)</u>	<u>41,673</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	100,000	100,000	-	(100,000)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
<i>Net change in fund balance</i>	-	-	(58,327)	(58,327)
<i>Fund balance - beginning of year</i>	-	-	100,519	100,519
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,192</u>	<u>\$ 42,192</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (58,327)
Adjustments to revenues for fees and reimbursements				15,090
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ (43,237)</u>

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

STATE OF NEW MEXICO

Statement B-6

Roosevelt County

County Clerk's Fees Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	20,000	20,000	28,044	8,044
Investment income	-	-	20	20
Miscellaneous	-	-	11,149	11,149
<i>Total revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>39,213</u>	<u>19,213</u>
<i>Expenditures:</i>				
Current:				
General government	30,500	30,500	23,103	7,397
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>30,500</u>	<u>30,500</u>	<u>23,103</u>	<u>7,397</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(30,500)</u>	<u>(30,500)</u>	<u>16,110</u>	<u>7,397</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	30,500	30,500	-	(30,500)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>30,500</u>	<u>30,500</u>	<u>-</u>	<u>(30,500)</u>
<i>Net change in fund balance</i>	-	-	16,110	16,110
<i>Fund balance - beginning of year</i>	-	-	58,952	58,952
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,062</u>	<u>\$ 75,062</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 16,110
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 16,110</u>

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

STATE OF NEW MEXICO

Statement B-7

Roosevelt County

Misdemeanor Probation Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	50,000	65,000	63,732	(1,268)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>65,000</u>	<u>63,732</u>	<u>(1,268)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	65,000	60,655	4,345
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Debt issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>50,000</u>	<u>65,000</u>	<u>60,655</u>	<u>4,345</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,077</u>	<u>3,077</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,077</u>	<u>3,077</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>32,337</u>	<u>32,337</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,414</u>	<u>\$ 35,414</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 3,077
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 3,077</u>

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

STATE OF NEW MEXICO

Statement B-8

Roosevelt County

Traffic Grants Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	13,000	25,166	25,166	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>13,000</u>	<u>25,166</u>	<u>25,166</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	13,000	22,666	22,666	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>13,000</u>	<u>22,666</u>	<u>22,666</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,095	10,095	-	(10,095)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(10,095)	(12,595)	(12,595)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(2,500)</u>	<u>(12,595)</u>	<u>(10,095)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(10,095)</u>	<u>(10,095)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,095</u>	<u>10,095</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (10,095)
Adjustments to revenues for state operating grants				(796)
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ (10,891)</u>

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

STATE OF NEW MEXICO

Statement B-9

Roosevelt County

Milnesand Fire/EMS Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	2,000	2,000	18,089	16,089
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>18,089</u>	<u>16,089</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,500	5,500	3,950	1,550
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>3,950</u>	<u>1,550</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,500)</u>	<u>(3,500)</u>	<u>14,139</u>	<u>17,639</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	3,500	3,500	3,500	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	17,639	17,639
<i>Fund balance - beginning of year</i>	-	-	149,052	149,052
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,691</u>	<u>\$ 166,691</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 17,639
Adjustments to revenues for grant revenue				(608)
Adjustments to expenditures for supplies				160
<i>Net change in fund balance (GAAP)</i>				<u>\$ 17,191</u>

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

STATE OF NEW MEXICO

Statement B-10

Roosevelt County

Milnesand Fire Protection Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	147,920	147,920	147,920	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>147,920</u>	<u>147,920</u>	<u>147,920</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	86,000	86,000	54,115	31,885
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	288,267	288,267	288,267	-
<i>Total expenditures</i>	<u>374,267</u>	<u>374,267</u>	<u>342,382</u>	<u>31,885</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(226,347)</u>	<u>(226,347)</u>	<u>(194,462)</u>	<u>31,885</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	226,347	226,347	-	(226,347)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>226,347</u>	<u>226,347</u>	<u>-</u>	<u>(226,347)</u>
<i>Net change in fund balance</i>	-	-	(194,462)	(194,462)
<i>Fund balances - beginning of year</i>	-	-	460,226	460,226
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,764</u>	<u>\$ 265,764</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (194,462)
No adjustments to revenues				-
Adjustments to expenditures for equipment and supplies				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ (194,462)</u>

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

STATE OF NEW MEXICO

Statement B-11

Roosevelt County

Milnesand EMS Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	7,157	7,157	7,157	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,157</u>	<u>7,157</u>	<u>7,157</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	8,185	8,185	8,185	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>8,185</u>	<u>8,185</u>	<u>8,185</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,028)</u>	<u>(1,028)</u>	<u>(1,028)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,028	1,028	-	(1,028)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,028</u>	<u>1,028</u>	<u>-</u>	<u>(1,028)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(1,028)</u>	<u>(1,028)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,028</u>	<u>1,028</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (1,028)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ (1,028)</u>

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

STATE OF NEW MEXICO

Statement B-12

Roosevelt County

Arch Fire/EMS Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	2,000	2,000	1,972	(28)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>1,972</u>	<u>(28)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,500	7,567	7,516	51
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,500</u>	<u>7,567</u>	<u>7,516</u>	<u>51</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,500)</u>	<u>(5,567)</u>	<u>(5,544)</u>	<u>23</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,067	-	(2,067)
Proceeds from sale of equipment	-	-	-	-
Transfers in	3,500	3,500	3,500	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,500</u>	<u>5,567</u>	<u>3,500</u>	<u>(2,067)</u>
<i>Net change in fund balance</i>	-	-	(2,044)	(2,044)
<i>Fund balance - beginning of year</i>	-	-	26,383	26,383
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,339</u>	<u>\$ 24,339</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,044)
Adjustments to revenues for charges for services				(455)
Adjustments to expenditures for supplies and maintenance				168
<i>Net change in fund balance (GAAP)</i>				<u>\$ (2,331)</u>

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

STATE OF NEW MEXICO

Statement B-13

Roosevelt County

Arch Fire Protection Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	49,309	49,309	49,309	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,309</u>	<u>49,309</u>	<u>49,309</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	41,760	41,760	29,793	11,967
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>41,760</u>	<u>41,760</u>	<u>29,793</u>	<u>11,967</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>7,549</u>	<u>7,549</u>	<u>19,516</u>	<u>11,967</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,549)	(7,549)	-	7,549
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(7,549)</u>	<u>(7,549)</u>	<u>-</u>	<u>7,549</u>
<i>Net change in fund balance</i>	-	-	19,516	19,516
<i>Fund balance - beginning of year</i>	-	-	33,200	33,200
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,716</u>	<u>\$ 52,716</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 19,516
No adjustments to revenues				-
Adjustments to expenditures for maintenance				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 19,516</u>

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

STATE OF NEW MEXICO

Statement B-14

Roosevelt County

Arch EMS Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	7,176	7,176	7,176	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,176</u>	<u>7,176</u>	<u>7,176</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	24,317	24,317	21,297	3,020
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>24,317</u>	<u>24,317</u>	<u>21,297</u>	<u>3,020</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(17,141)</u>	<u>(17,141)</u>	<u>(14,121)</u>	<u>3,020</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	17,141	17,141	-	(17,141)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>17,141</u>	<u>17,141</u>	<u>-</u>	<u>(17,141)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(14,121)</u>	<u>(14,121)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>17,141</u>	<u>17,141</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,020</u>	<u>\$ 3,020</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (14,121)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ (14,121)</u>

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

STATE OF NEW MEXICO

Statement B-15

Roosevelt County

Reappraisal Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	68,000	68,000	83,002	15,002
Investment income	-	-	1,608	1,608
Miscellaneous	-	-	500	500
<i>Total revenues</i>	<u>68,000</u>	<u>68,000</u>	<u>85,110</u>	<u>17,110</u>
<i>Expenditures:</i>				
Current:				
General government	70,368	78,168	56,855	21,313
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>70,368</u>	<u>78,168</u>	<u>56,855</u>	<u>21,313</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,368)</u>	<u>(10,168)</u>	<u>28,255</u>	<u>38,423</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,368	10,168	-	(10,168)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,368</u>	<u>10,168</u>	<u>-</u>	<u>(10,168)</u>
<i>Net change in fund balance</i>	-	-	28,255	28,255
<i>Fund balances - beginning of year</i>	-	-	270,352	270,352
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,607</u>	<u>\$ 298,607</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 28,255
No adjustments to revenues				-
Adjustments to expenditures for supplies and maintenance				(47)
<i>Net change in fund balance (GAAP)</i>				<u>\$ 28,208</u>

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

STATE OF NEW MEXICO

Statement B-16

Roosevelt County

Detention Center Bond Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	160,000	160,000	160,000	-
Interest	92,355	92,355	92,355	-
<i>Total expenditures</i>	252,355	252,355	252,355	-
<i>Excess (deficiency) of revenues over expenditures</i>	(252,355)	(252,355)	(252,355)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(255,555)	-	255,555
Proceeds from sale of equipment	-	-	-	-
Transfers in	252,355	507,910	507,910	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	252,355	252,355	507,910	255,555
<i>Net change in fund balance</i>	-	-	255,555	255,555
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 255,555	\$ 255,555
Net change in fund balance (non-GAAP budgetary basis)				\$ 255,555
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				\$ 255,555

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

STATE OF NEW MEXICO

Statement B-17

Roosevelt County

Courthouse Renovation Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	280	280
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>280</u>	<u>280</u>
<i>Expenditures:</i>				
Current:				
General government	137,960	137,960	113,290	24,670
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	95,000	95,000	95,000	-
Interest	84,616	84,616	84,616	-
<i>Total expenditures</i>	<u>317,576</u>	<u>317,576</u>	<u>292,906</u>	<u>24,670</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(317,576)</u>	<u>(317,576)</u>	<u>(292,626)</u>	<u>24,950</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	137,960	(40,247)	-	40,247
Issuance costs	-	-	-	-
Transfers in	179,616	357,823	357,705	(118)
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>317,576</u>	<u>317,576</u>	<u>357,705</u>	<u>40,129</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>65,079</u>	<u>65,079</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>153,099</u>	<u>153,099</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,178</u>	<u>\$ 218,178</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 65,079
No adjustments to revenues				-
Adjustments to expenditures for interest expense				20,526
<i>Net change in fund balance (GAAP)</i>				<u>\$ 85,605</u>

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

STATE OF NEW MEXICO

Statement B-18

Roosevelt County

Indoor Arena Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	1,343	1,343
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,343</u>	<u>1,343</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	52,000	52,000	52,000	-
Interest	63,343	63,344	63,343	1
<i>Total expenditures</i>	<u>115,343</u>	<u>115,344</u>	<u>115,343</u>	<u>1</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(115,343)</u>	<u>(115,344)</u>	<u>(114,000)</u>	<u>1,344</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(115,200)	-	115,200
Proceeds from sale of equipment	-	-	-	-
Transfers in	115,343	230,544	230,519	(25)
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>115,343</u>	<u>115,344</u>	<u>230,519</u>	<u>115,175</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>116,519</u>	<u>116,519</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>138,842</u>	<u>138,842</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 255,361</u>	<u>\$ 255,361</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 116,519
Adjustments to revenues for transfers and interest income				4,806
No adjustments to expenditures				-
<i>Net change in fund balance (GAAP)</i>				<u>\$ 121,325</u>

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

STATE OF NEW MEXICO
Roosevelt County
CDBG Grant Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-19

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	525,000	525,000	38,848	486,152
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>525,000</u>	<u>525,000</u>	<u>38,848</u>	<u>486,152</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(38,848)</u>	<u>(13,848)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(14,000)	-	14,000
Loan proceeds	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Transfers in	25,000	39,000	38,848	(152)
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>25,000</u>	<u>25,000</u>	<u>38,848</u>	<u>13,848</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

Statement B-20

Roosevelt County

Magistrate Court Debt Services Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	12,841	12,841
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	12,841	12,841
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	3,284,825	3,284,825	2,332,182	952,643
Debt service:				
Principal	-	-	-	-
Interest	103,432	103,433	103,433	-
<i>Total expenditures</i>	3,388,257	3,388,258	2,435,615	952,643
<i>Excess (deficiency) of revenues over expenditures</i>	(3,388,257)	(3,388,258)	(2,422,774)	965,484
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	3,388,257	3,388,258	-	(3,388,258)
Proceeds from sale of equipment	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	3,388,257	3,388,258	-	(3,388,258)
<i>Net change in fund balance</i>	-	-	(2,422,774)	(2,422,774)
<i>Fund balance - beginning of year</i>	-	-	3,690,757	3,690,757
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,267,983	\$ 1,267,983
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,422,774)
No adjustments to revenues				-
Adjustments to expenditures for capital outlay				(8,714)
<i>Net change in fund balance (GAAP)</i>				\$ (2,431,488)

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

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SUPPORTING SCHEDULES

STATE OF NEW MEXICO
Roosevelt County
Schedule of Collateral Pledged by Depository For Public Funds
June 30, 2016

Schedule III

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value June 30, 2016
James Polk Stone Community Bank				
	FNMA Qrtly Call Step	9/27/2027	3136G0D73	\$ 2,000,318
	FNMA Step Up Callable	4/29/2027	3136G2GB7	500,114
	FNMA Qrtly Call Step	11/25/2030	3136G2VJ3	2,002,764
	FNMA Non Callable	9/28/2016	3135G0CM3	2,004,254
	Roswell NM Sch Dist/Series A Go	8/1/2020	778550JT1	155,757
	UNM Gallup BQ GO	10/15/2017	914684DQ5	203,434
Total James Polk Stone Community Bank				6,866,641
Name and location of safekeeper for above pledged collateral:				
Independent Bankersbank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 6,866,641</u></u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
Schedule of Deposit and Investment Accounts
June 30, 2016

Schedule IV

Bank Account Type/Name	James Polk Stone Bank	New Mexico Finance Authority	New Mexico Bank & Trust	Totals
Checking	\$ 25	\$ -	\$ -	\$ 25
Checking	10,843	-	-	10,843
Checking- Sheriff's Evidence				
Accounts	7,576	-	-	7,576
Checking	3,840,473	-	-	3,840,473
Savings	69,245	-	-	69,245
Savings	115,556	-	-	115,556
RSEVLTCTY 6	-	23,290	-	23,290
RSEVLTCTY 6 - Reserve	-	116,871	-	116,871
RSEVLTCTY 7	-	96,508	-	96,508
RSEVLTCTY 7 - Reserve Funds				
Payable	-	255,308	-	255,308
RSEVLTCTY 7 - Program	-	909,802	-	909,802
RSEVLTCTY 8	-	15,416	-	15,416
RSEVLTCTY 8 - Program Income	-	24,555	-	24,555
Investment Account	-	-	1,001,167	1,001,167
Investment Account	-	-	180,369	180,369
Total	4,043,718	1,441,750	1,181,536	6,667,004
Reconciling items	(516,683)	-	-	(516,683)
<i>Reconciled balance</i>	<u>\$ 3,527,035</u>	<u>\$ 1,441,750</u>	<u>\$ 1,181,536</u>	6,150,321
Petty cash				400
Less: investments per Exhibit A-1				(1,181,536)
Less: agency funds cash per Exhibit D-1				(10,843)
Less: agency funds investment per Exhibit D-1				(8,314)
Less: restricted cash and cash equivalents per Exhibit A-1				(1,441,750)
<i>Total unrestricted cash and cash equivalents per Exhibit A-1</i>				<u>\$ 3,508,278</u>

See independent auditors' report.

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STATE OF NEW MEXICO
Roosevelt County
Reconciliation of Property Tax Rolls
For the Year Ended June 30, 2016

Schedule V

Uncollected taxes, July 1, 2015	\$ 488,529
Net taxes charged to treasurer for current year	8,417,315
Current year tax collections	(8,299,981)
Adjustments	7,614

<i>Uncollected taxes June 30, 2016</i>	<u><u>\$ 613,477</u></u>
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Schedule of receivables - delinquent property tax by year

2015	\$ 457,743
2014	123,418
2013	18,372
2012	5,164
2011	2,028
2010	700
2009	5,664
2008	252
2007	71
2006	65

<i>Total</i>	<u><u>\$ 613,477</u></u>
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Reconciliation of undistributed taxes

Undistributed taxes July 1, 2015	\$ 112,147
Current year collections	8,299,981
Current year collections distributed	(8,412,128)

<i>Undistributed taxes June 30, 2016</i>	<u><u>\$ -</u></u>
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Property tax receivables are reported in the financial statements as follows:

Statement of Net Position - Exhibit A-1	\$ 275,559
Statement of Fiduciary Assets and Liabilities - Agency Funds - Exhibit D-1	337,918

<i>Total property taxes receivable</i>	<u><u>\$ 613,477</u></u>
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See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
951 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 48,533	\$ -	\$ 48,004	\$ -
2007	51,223	-	50,665	-
2008	42,742	-	42,186	-
2009	41,611	-	41,048	-
2010	38,007	-	37,468	-
2011	38,516	-	37,619	-
2012	48,845	-	48,048	-
2013	46,019	48	44,821	62
2014	42,016	3,501	40,926	3,716
2015	47,702	45,506	45,506	45,506
Total 951 DFA/ADMINISTRATIVE SERVICES	\$ 445,214	\$ 49,055	\$ 436,291	\$ 49,285
952 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 36	\$ -	\$ 36	\$ -
2007	32	-	32	-
2008	25	-	25	-
2009	15	-	15	-
2010	15	-	15	-
2011	26	-	26	-
2012	50	-	50	-
2013	19	-	19	-
2014	15	2	15	2
2015	19	19	19	19
Total 952 DFA/ADMINISTRATIVE SERVICES	\$ 251	\$ 21	\$ 251	\$ 21
953 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 104	\$ -	\$ 104	\$ -
2007	91	-	91	-
2008	39	-	39	-
2009	21	-	21	-
2010	22	-	22	-
2011	29	-	29	-
2012	49	-	39	-
2013	48	-	35	-
2014	55	-	38	-
2015	63	44	44	44
Total 953 DFA/ADMINISTRATIVE SERVICES	\$ 520	\$ 44	\$ 462	\$ 44

See independent auditors' report.

Distributed To Date	Current Amount Uncollectible	To-Date Amount Uncollectible	County Receivable at Year End
\$ 48,004	\$ -	\$ 529	\$ -
50,665	-	558	-
42,186	-	557	-
41,048	-	564	-
37,468	-	527	12
37,619	-	547	350
48,048	-	682	115
44,821	-	793	405
40,926	-	155	934
45,401	-	-	2,196
\$ 436,186	\$ -	\$ 4,911	\$ 4,012
\$ 36	\$ -	\$ -	\$ -
32	-	-	-
25	-	-	-
15	-	-	-
15	-	-	-
26	-	-	-
50	-	-	-
19	-	-	-
15	-	-	-
19	-	-	-
\$ 251	\$ -	\$ -	\$ -
\$ 104	\$ -	\$ -	\$ -
91	-	-	-
39	-	-	-
21	-	-	-
22	-	-	-
29	-	-	-
39	-	10	-
35	-	13	-
38	-	-	17
44	-	-	19
\$ 462	\$ -	\$ 23	\$ 36

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
954 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 1,942	\$ -	\$ 1,937	\$ -
2007	2,021	-	2,015	-
2009	773	-	771	-
2008	-	-	-	-
2010	767	-	764	-
2011	675	-	649	-
2012	628	-	625	-
2013	790	-	782	-
2014	738	46	717	89
2015	889	834	834	834
Total 954 DFA/ADMINISTRATIVE SERVICES	\$ 9,222	\$ 880	\$ 9,094	\$ 923
956 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 123,446	\$ -	\$ 123,446	\$ -
2007	128,795	-	128,795	-
2008	138,404	-	138,404	-
2009	145,074	-	144,199	-
2010	121,080	-	121,021	-
2011	107,359	-	107,293	-
2012	123,274	-	122,916	-
2013	139,684	6	139,380	951
2014	129,654	5,753	126,205	6,723
2015	167,791	160,209	160,209	160,209
Total 956 DFA/ADMINISTRATIVE SERVICES	\$ 1,324,562	\$ 165,968	\$ 1,311,868	\$ 167,884
957 DFA/ADMINISTRATIVE SERVICES				
2015	\$ 12	\$ 12	\$ 12	\$ 12
Total 958 DFA/ADMINISTRATIVE SERVICES	\$ 12	\$ 12	\$ 12	\$ 12
958 DFA/ADMINISTRATIVE SERVICES				
2012	\$0.54	\$0.00	\$0.54	\$0.00
2013	\$1.18	\$0.00	\$1.18	\$0.00
2015	\$1.72	\$1.22	\$1.22	\$1.22
Total 958 DFA/ADMINISTRATIVE SERVICES	\$ 3	\$ 1	\$ 3	\$ 1

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 1,937	\$ -	\$ 5	\$ -
2,015	-	5	-
771	-	2	-
-	-	-	-
764	-	3	-
649	-	3	23
625	-	3	-
782	-	3	5
716	-	-	21
827	-	-	55
\$ 9,086	\$ -	\$ 24	\$ 104
\$ 123,446	\$ -	\$ -	\$ -
128,795	-	-	-
138,404	-	-	-
144,199	-	-	875
121,021	-	59	-
107,293	-	66	-
122,916	-	21	338
139,380	-	25	279
126,205	-	177	3,272
159,177	-	-	7,582
\$ 1,310,835	\$ -	\$ 348	\$ 12,345
\$ 12	\$ -	\$ -	\$ -
\$ 12	\$ -	\$ -	\$ -
\$0.54	\$0.00	\$0.00	\$0.00
\$1.18	\$0.00	\$0.00	\$0.00
\$1.22	\$0.00	\$0.00	\$0.50
\$ 3	\$ -	\$ -	\$ 1

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C1NR_M CITY OF PORTALES				
2006	\$ 90,696	\$ -	\$ 90,696	\$ -
2007	97,582	-	97,582	-
2008	97,027	-	97,027	-
2009	104,811	-	104,811	-
2010	105,417	-	105,417	-
2011	109,917	-	109,917	-
2012	115,017	2	115,017	102
2013	122,992	608	122,970	658
2014	125,097	2,250	121,243	3,496
2015	136,477	118,346	118,346	118,346
Total C1NR_M CITY OF PORTALES				
	\$ 1,105,033	\$ 121,206	\$ 1,083,026	\$ 122,602
C1NR_S_CAP PORTALES SCHOOLS				
2006	\$ 56,246	\$ -	\$ 56,246	\$ -
2007	60,516	-	60,516	-
2008	60,172	-	60,172	-
2009	64,869	-	64,869	-
2010	81,103	-	81,103	-
2011	89,582	-	89,582	-
2012	93,784	2	93,784	83
2013	98,725	488	98,707	528
2014	96,377	1,734	93,408	2,694
2015	97,993	84,975	84,975	84,975
Total C1NR_S_CAP PORTALES SCHOOLS				
	\$ 799,367	\$ 87,198	\$ 783,361	\$ 88,279
C1NR_S_DEBT PORTALES SCHOOLS				
2006	\$ 152,201	\$ -	\$ 152,201	\$ -
2007	189,264	-	189,264	-
2008	260,514	-	260,514	-
2009	282,290	-	282,290	-
2010	389,020	-	389,020	-
2011	421,574	-	421,574	-
2012	401,083	7	401,083	355
2013	356,868	1,763	356,802	1,908
2014	341,029	6,135	330,523	9,532
2015	359,900	312,089	312,089	312,089
Total C1NR_S_DEBT PORTALES SCHOOLS				
	\$ 3,153,743	\$ 319,993	\$ 3,095,359	\$ 323,883

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 90,696	\$ -	\$ -	\$ -
97,582	-	-	-
97,027	-	-	-
104,811	-	-	-
105,417	-	-	-
109,917	-	-	-
115,017	-	-	-
122,969	-	-	23
121,125	-	4	3,850
118,013	-	-	18,131
\$ 1,082,574	\$ -	\$ 4	\$ 22,003
\$ 56,246	\$ -	\$ -	\$ -
60,516	-	-	-
60,172	-	-	-
64,869	-	-	-
81,103	-	-	-
89,582	-	-	-
93,784	-	-	-
98,707	-	-	18
93,316	-	3	2,966
84,736	-	-	13,018
\$ 783,031	\$ -	\$ 3	\$ 16,002
\$ 152,201	\$ -	\$ -	\$ -
189,264	-	-	-
260,514	-	-	-
282,290	-	-	-
389,020	-	-	-
421,574	-	-	-
401,083	-	-	-
356,802	-	-	66
330,200	-	11	10,496
311,210	-	-	47,812
\$ 3,094,157	\$ -	\$ 11	\$ 58,373

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C1NR_S_OPP PORTALES SCHOOLS				
2006	\$ 13,583	\$ -	\$ 13,583	\$ -
2007	14,947	-	14,947	-
2008	15,043	-	15,043	-
2009	16,217	-	16,217	-
2010	20,276	-	20,276	-
2011	22,396	-	22,396	-
2012	23,470	-	23,470	21
2013	24,669	122	24,664	132
2014	24,094	433	23,352	673
2015	24,485	21,233	21,233	21,233
Total C1NR_S_OPP PORTALES SCHOOLS	\$ 199,181	\$ 21,788	\$ 195,181	\$ 22,059
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2006	\$ 74,919	\$ -	\$ 74,919	\$ -
2007	47,747	-	47,747	-
2008	41,248	-	41,248	-
2009	1,267	-	1,267	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	22,559	111	22,554	121
2014	46,213	831	44,789	1,292
2015	51,160	44,363	44,363	44,363
Total C1NR_S_TECH_DEBT PORTALES SCHOOLS	\$ 285,113	\$ 45,306	\$ 276,889	\$ 45,776
C1R_M CITY OF PORTALES				
2006	\$ 197,939	\$ -	\$ 197,937	\$ -
2007	209,884	-	209,882	-
2008	221,959	-	221,955	-
2009	232,087	-	232,077	-
2010	248,316	-	248,306	-
2011	260,746	19	260,734	19
2012	274,207	469	274,132	945
2013	284,627	3,462	283,409	3,987
2014	299,370	15,144	295,139	19,849
2015	306,419	291,366	291,366	291,366
Total C1R_M CITY OF PORTALES	\$ 2,535,554	\$ 310,460	\$ 2,514,936	\$ 316,166

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 13,583	\$ -	\$ -	\$ -
14,947	-	-	-
15,043	-	-	-
16,217	-	-	-
20,276	-	-	-
22,396	-	-	-
23,470	-	-	-
24,664	-	-	5
23,329	-	1	742
21,173	-	-	3,253
\$ 195,098	\$ -	\$ 1	\$ 3,999
\$ 74,919	\$ -	\$ -	\$ -
47,747	-	-	-
41,248	-	-	-
1,267	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
22,554	-	-	4
44,745	-	1	1,422
44,239	-	-	6,796
\$ 276,720	\$ -	\$ 1	\$ 8,223
\$ 197,937	\$ -	\$ -	\$ 2
209,882	-	-	2
221,954	-	-	4
232,076	-	-	11
248,306	-	0	10
260,734	-	0	12
274,128	-	5	70
283,207	-	4	1,214
294,700	-	-	4,231
290,411	1	1	15,052
\$ 2,513,336	\$ 1	\$ 11	\$ 20,606

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C1R_S_CAP PORTALES SCHOOLS				
2006	\$ 122,753	\$ -	\$ 122,752	\$ -
2007	130,160	-	130,159	-
2008	137,649	-	137,647	-
2009	143,930	-	143,923	-
2010	153,995	-	153,988	-
2011	163,528	12	163,521	12
2012	172,371	295	172,324	594
2013	178,095	2,166	177,333	2,495
2014	188,415	9,531	185,752	12,492
2015	193,717	184,200	184,200	184,200
Total C1R_S_CAP PORTALES SCHOOLS	\$ 1,584,614	\$ 196,205	\$ 1,571,600	\$ 199,793
C1R_S_DEBT PORTALES SCHOOLS				
2006	\$ 332,170	\$ -	\$ 332,166	\$ -
2007	407,077	-	407,073	-
2008	595,951	-	595,942	-
2009	625,089	-	625,060	-
2010	697,288	-	697,258	-
2011	769,565	56	769,529	56
2012	726,476	1,243	726,276	2,503
2013	643,444	7,826	640,691	9,014
2014	699,221	35,371	689,339	46,360
2015	725,028	689,411	689,411	689,411
Total C1R_S_DEBT PORTALES SCHOOLS	\$ 6,221,308	\$ 733,907	\$ 6,172,745	\$ 747,343
C1R_S_OPP PORTALES SCHOOLS				
2006	\$ 22,096	\$ -	\$ 22,095	\$ -
2007	26,878	-	26,878	-
2008	30,420	-	30,420	-
2009	34,615	-	34,614	-
2010	37,729	-	37,727	-
2011	39,901	3	39,899	3
2012	42,080	72	42,068	145
2013	43,482	529	43,296	609
2014	45,943	2,324	45,294	3,046
2015	47,276	44,953	44,953	44,953
Total C1R_S_OPP PORTALES SCHOOLS	\$ 370,419	\$ 47,881	\$ 367,244	\$ 48,756

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 122,752	\$ -	\$ -	\$ 1
130,159	-	-	1
137,646	-	-	2
143,923	-	-	7
153,988	-	-	6
163,521	-	-	7
172,321	-	3	44
177,207	-	3	759
185,476	-	-	2,663
183,597	1	1	9,516
\$ 1,570,591	\$ 1	\$ 7	\$ 13,007
\$ 332,166	\$ -	\$ -	\$ 3
407,073	-	-	4
595,937	-	-	10
625,059	-	-	29
697,258	-	1	28
769,529	-	1	34
726,267	-	13	187
640,236	-	10	2,743
688,313	-	-	9,882
687,151	2	2	35,615
\$ 6,168,991	\$ 2	\$ 28	\$ 48,534
\$ 22,095	\$ -	\$ -	\$ -
26,878	-	-	-
30,420	-	-	-
34,614	-	-	2
37,727	-	-	2
39,899	-	-	2
42,067	-	1	11
43,265	-	1	185
45,226	-	-	649
44,806	-	-	2,322
\$ 366,997	\$ -	\$ 2	\$ 3,173

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2006	\$ 163,507	\$ -	\$ 163,505	\$ -
2007	102,697	-	102,696	-
2008	94,358	-	94,357	-
2009	2,807	-	2,807	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	40,674	495	40,500	570
2014	94,751	4,793	93,412	6,282
2015	103,063	98,000	98,000	98,000
Total C1R_S_TECH_DEBT PORTALES SCHOOLS	\$ 601,856	\$ 103,287	\$ 595,276	\$ 104,852
C2NR_M TOWN OF ELIDA				
2006	\$ 1,221	\$ -	\$ 1,221	\$ -
2007	1,319	-	1,319	-
2008	1,355	-	1,355	-
2009	1,436	-	1,435	-
2010	1,540	-	1,538	-
2011	1,576	-	1,573	-
2012	1,627	1	1,623	1
2013	1,703	2	1,698	2
2014	1,747	83	1,723	121
2015	1,775	1,669	1,669	1,669
Total C2NR_M TOWN OF ELIDA	\$ 15,300	\$ 1,755	\$ 15,155	\$ 1,793
C2NR_S_CAP ELIDA SCHOOLS				
2006	\$ 1,155	\$ -	\$ 1,155	\$ -
2007	1,223	-	1,223	-
2008	1,231	-	1,231	-
2009	1,291	-	1,290	-
2010	1,460	-	1,459	-
2011	1,483	-	1,481	-
2012	1,524	1	1,520	1
2013	1,696	2	1,690	2
2014	1,799	86	1,773	125
2015	1,956	1,839	1,839	1,839
Total C2NR_S_CAP ELIDA SCHOOLS	\$ 14,817	\$ 1,928	\$ 14,662	\$ 1,967

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 163,505	\$ -	\$ -	\$ 2
102,696	-	-	1
94,356	-	-	2
2,807	-	-	0
-	-	-	-
-	-	-	-
-	-	-	-
40,471	-	1	173
93,273	-	-	1,339
97,678	-	-	5,063
\$ 594,786	\$ -	\$ 1	\$ 6,579
\$ 1,221	\$ -	\$ -	\$ -
1,319	-	-	-
1,355	-	-	-
1,435	-	-	2
1,538	-	-	2
1,573	-	-	3
1,623	-	-	4
1,698	-	-	5
1,722	-	-	25
1,669	-	-	105
\$ 15,154	\$ -	\$ -	\$ 145
\$ 1,155	\$ -	\$ -	\$ -
1,223	-	-	-
1,231	-	-	-
1,290	-	-	1
1,459	-	-	2
1,481	-	-	3
1,520	-	-	3
1,690	-	-	5
1,772	-	-	25
1,839	-	-	116
\$ 14,660	\$ -	\$ -	\$ 156

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STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C2NR_S_DEBT ELIDA SCHOOLS				
2006	\$ 2,115	\$ -	\$ 2,115	\$ -
2007	2,487	-	2,487	-
2008	2,202	-	2,202	-
2009	2,250	-	2,247	-
2010	3,691	-	3,687	-
2011	3,300	-	3,295	-
2012	2,970	2	2,963	2
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C2NR_S_DEBT ELIDA SCHOOLS	\$ 19,016	\$ 2	\$ 18,997	\$ 2
C2NR_S_OPP ELIDA SCHOOLS				
2006	\$ 286	\$ -	\$ 286	\$ -
2007	306	-	306	-
2008	308	-	308	-
2009	323	-	322	-
2010	365	-	365	-
2011	371	-	370	-
2012	381	-	380	-
2013	424	-	422	-
2014	450	21	444	31
2015	428	403	403	403
Total C2NR_S_OPP ELIDA SCHOOLS	\$ 3,641	\$ 424	\$ 3,606	\$ 434
C2NR_S_TECH_DEBT ELIDA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C2NR_S_TECH_DEBT ELIDA SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 2,115	\$ -	\$ -	\$ -
2,487	-	-	-
2,202	-	-	-
2,247	-	-	3
3,687	-	-	4
3,295	-	-	6
2,963	-	-	7
-	-	-	-
-	-	-	-
-	-	-	-
\$ 18,997	\$ -	\$ -	\$ 19
\$ 286	\$ -	\$ -	\$ -
306	-	-	-
308	-	-	-
322	-	-	-
365	-	-	-
370	-	-	1
380	-	-	1
422	-	-	1
444	-	-	6
403	-	-	25
\$ 3,606	\$ -	\$ -	\$ 35
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency		Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C2R_M TOWN OF ELIDA					
	2006	\$ 1,054	\$ -	\$ 1,054	\$ -
	2007	1,146	-	1,146	-
	2008	1,451	-	1,451	-
	2009	1,231	-	1,222	-
	2010	1,558	-	1,546	-
	2011	1,578	-	1,558	-
	2012	1,646	-	1,625	-
	2013	1,782	5	1,755	9
	2014	1,799	107	1,771	164
	2015	1,832	1,660	1,660	1,660
Total C2R_M TOWN OF ELIDA		\$ 15,078	\$ 1,772	\$ 14,788	\$ 1,833
C2R_S_CAP ELIDA SCHOOLS					
	2006	\$ 1,489	\$ -	\$ 1,489	\$ -
	2007	1,547	-	1,547	-
	2008	1,690	-	1,690	-
	2009	1,476	-	1,465	-
	2010	1,877	-	1,863	-
	2011	1,865	-	1,841	-
	2012	1,887	-	1,863	-
	2013	2,027	6	1,997	10
	2014	2,035	121	2,003	186
	2015	2,183	1,978	1,978	1,978
Total C2R_S_CAP ELIDA SCHOOLS		\$ 18,077	\$ 2,105	\$ 17,735	\$ 2,174
C2R_S_DEBT ELIDA SCHOOLS					
	2006	\$ 2,726	\$ -	\$ 2,726	\$ -
	2007	3,147	-	3,147	-
	2008	3,022	-	3,022	-
	2009	6,412	-	6,363	-
	2010	4,599	-	4,563	-
	2011	4,149	-	4,095	-
	2012	3,620	-	3,574	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
Total C2R_S_DEBT ELIDA SCHOOLS		\$ 27,675	\$ -	\$ 27,490	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 1,054	\$ -	\$ -	\$ -
1,146	-	-	-
1,451	-	-	-
1,222	-	-	9
1,546	-	-	12
1,558	-	-	20
1,625	-	-	21
1,755	-	-	27
1,771	-	-	29
1,638	-	-	172
\$ 14,766	\$ -	\$ -	\$ 290
\$ 1,489	\$ -	\$ -	\$ -
1,547	-	-	-
1,690	-	-	-
1,465	-	-	11
1,863	-	-	15
1,841	-	-	24
1,863	-	-	24
1,997	-	-	30
2,003	-	-	32
1,953	-	-	205
\$ 17,710	\$ -	\$ -	\$ 342
\$ 2,726	\$ -	\$ -	\$ -
3,147	-	-	-
3,022	-	-	-
6,363	-	-	49
4,563	-	-	36
4,095	-	-	53
3,574	-	-	46
-	-	-	-
-	-	-	-
-	-	-	-
\$ 27,490	\$ -	\$ -	\$ 184

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C2R_S_OPP ELIDA SCHOOLS				
2006	\$ 245	\$ -	\$ 245	\$ -
2007	281	-	281	-
2008	335	-	335	-
2009	306	-	304	-
2010	392	-	389	-
2011	400	-	395	-
2012	410	-	404	-
2013	440	1	433	2
2014	442	26	435	40
2015	460	416	416	416
Total C2R_S_OPP ELIDA SCHOOLS	\$ 3,710	\$ 444	\$ 3,637	\$ 459
C2R_S_TECH_DEBT ELIDA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C2R_S_TECH_DEBT ELIDA SCHOOLS	\$ -	\$ -	\$ -	\$ -
C39NR_M VILLAGE OF DORA				
2006	\$ 321	\$ -	\$ 321	\$ -
2007	323	-	323	-
2008	376	-	376	-
2009	563	-	563	-
2010	2,492	-	2,492	-
2011	702	-	702	-
2012	655	-	655	-
2013	661	-	661	-
2014	725	20	718	20
2015	783	762	762	762
Total C39NR_M VILLAGE OF DORA	\$ 7,602	\$ 782	\$ 7,574	\$ 782

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 245	\$ -	\$ -	\$ -
281	-	-	-
335	-	-	-
304	-	-	2
389	-	-	3
395	-	-	5
404	-	-	5
433	-	-	7
435	-	-	7
411	-	-	43
\$ 3,632	\$ -	\$ -	\$ 73
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 321	\$ -	\$ -	\$ -
323	-	-	-
376	-	-	-
563	-	-	-
2,492	-	-	-
702	-	-	-
655	-	-	-
661	-	-	-
718	-	-	6
761	-	-	22
\$ 7,574	\$ -	\$ -	\$ 28

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C39NR_S_CAP DORA SCHOOLS				
2006	\$ 288	\$ -	\$ 288	\$ -
2007	291	-	291	-
2008	338	-	338	-
2009	506	-	506	-
2010	475	-	475	-
2011	675	-	675	-
2012	588	-	588	-
2013	594	-	594	-
2014	666	19	660	19
2015	708	689	689	689
Total C39NR_S_CAP DORA SCHOOLS	\$ 5,131	\$ 708	\$ 5,105	\$ 708
C39NR_S_DEBT DORA SCHOOLS				
2006	\$ 340	\$ -	\$ 340	\$ -
2007	389	-	389	-
2008	483	-	483	-
2009	628	-	628	-
2010	1,031	-	1,031	-
2011	1,220	-	1,220	-
2012	958	-	958	-
2013	586	-	586	-
2014	1,332	38	1,320	38
2015	1,729	1,681	1,681	1,681
Total C39NR_S_DEBT DORA SCHOOLS	\$ 8,696	\$ 1,719	\$ 8,637	\$ 1,719
C39NR_S_OPP DORA SCHOOLS				
2006	\$ 72	\$ -	\$ 72	\$ -
2007	73	-	73	-
2008	85	-	85	-
2009	127	-	127	-
2010	119	-	119	-
2011	169	-	169	-
2012	147	-	147	-
2013	149	-	149	-
2014	166	5	165	5
2015	177	172	172	172
Total C39NR_S_OPP DORA SCHOOLS	\$ 1,283	\$ 177	\$ 1,276	\$ 177

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 288	\$ -	\$ -	\$ -
291	-	-	-
338	-	-	-
506	-	-	-
475	-	-	-
675	-	-	-
588	-	-	-
594	-	-	-
660	-	-	6
689	-	-	19
\$ 5,105	\$ -	\$ -	\$ 25
\$ 340	\$ -	\$ -	\$ -
389	-	-	-
483	-	-	-
628	-	-	-
1,031	-	-	-
1,220	-	-	-
958	-	-	-
586	-	-	-
1,320	-	-	12
1,680	-	-	47
\$ 8,636	\$ -	\$ -	\$ 59
\$ 72	\$ -	\$ -	\$ -
73	-	-	-
85	-	-	-
127	-	-	-
119	-	-	-
169	-	-	-
147	-	-	-
149	-	-	-
165	-	-	1
172	-	-	5
\$ 1,276	\$ -	\$ -	\$ 6

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C39NR_S_TEC_DEBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C39NR_S_TEC_DEBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -
C39R_M VILLAGE OF DORA				
2006	\$ 706	\$ -	\$ 706	\$ -
2007	778	-	778	-
2008	821	-	821	-
2009	862	-	862	-
2010	4,136	-	4,136	-
2011	888	4	888	4
2012	918	5	918	5
2013	943	9	943	9
2014	952	54	876	54
2015	1,000	852	852	852
Total C39R_M VILLAGE OF DORA	\$ 12,004	\$ 925	\$ 11,779	\$ 925
C39R_S_CAP DORA SCHOOLS				
2006	\$ 938	\$ -	\$ 938	\$ -
2007	958	-	958	-
2008	972	-	972	-
2009	1,035	-	1,035	-
2010	762	-	762	-
2011	1,133	6	1,133	6
2012	1,159	6	1,159	6
2013	1,205	12	1,205	12
2014	1,178	67	1,083	67
2015	1,267	1,080	1,080	1,080
Total C39R_S_CAP DORA SCHOOLS	\$ 10,607	\$ 1,170	\$ 10,325	\$ 1,170

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 706	\$ -	\$ -	\$ -
778	-	-	-
821	-	-	-
862	-	-	-
4,136	-	-	-
888	-	-	-
918	-	-	-
943	-	-	-
860	-	-	76
837	-	-	148
\$ 11,749	\$ -	\$ -	\$ 224
\$ 938	\$ -	\$ -	\$ -
958	-	-	-
972	-	-	-
1,035	-	-	-
762	-	-	-
1,133	-	-	-
1,159	-	-	-
1,205	-	-	-
1,064	-	-	94
1,060	-	-	187
\$ 10,287	\$ -	\$ -	\$ 282

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C39R_S_DEBT DORA SCHOOLS				
2006	\$ 1,107	\$ -	\$ 1,107	\$ -
2007	1,284	-	1,284	-
2008	1,387	-	1,387	-
2009	1,284	-	1,284	-
2010	1,653	-	1,653	-
2011	2,047	10	2,047	10
2012	1,888	10	1,888	10
2013	1,211	12	1,211	12
2014	2,433	139	2,238	139
2015	3,145	2,680	2,680	2,680
Total C39R_S_DEBT DORA SCHOOLS	\$ 17,440	\$ 2,851	\$ 16,780	\$ 2,851
C39R_S_OPP DORA SCHOOLS				
2006	\$ 191	\$ -	\$ 191	\$ -
2007	208	-	208	-
2008	220	-	220	-
2009	245	-	245	-
2010	178	-	178	-
2011	269	1	269	1
2012	282	1	282	1
2013	294	3	294	3
2014	287	16	264	16
2015	309	263	263	263
Total C39R_S_OPP DORA SCHOOLS	\$ 2,483	\$ 285	\$ 2,415	\$ 285
C39R_S_TEC_DEBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C39R_S_TEC_DEBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 1,107	\$ -	\$ -	\$ -
1,284	-	-	-
1,387	-	-	-
1,284	-	-	-
1,653	-	-	-
2,047	-	-	-
1,888	-	-	-
1,211	-	-	-
2,199	-	-	195
2,633	-	-	465
\$ 16,693	\$ -	\$ -	\$ 660
\$ 191	\$ -	\$ -	\$ -
208	-	-	-
220	-	-	-
245	-	-	-
178	-	-	-
269	-	-	-
282	-	-	-
294	-	-	-
259	-	-	23
258	-	-	46
\$ 2,405	\$ -	\$ -	\$ 69
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C401NR_M VILLAGE OF CAUSEY				
2006	\$ 844	\$ -	\$ 844	\$ -
2007	886	-	886	-
2008	930	-	930	-
2009	978	-	978	-
2010	649	-	649	-
2011	1,526	-	1,526	-
2012	1,846	-	1,846	-
2013	1,965	-	1,965	1
2014	1,764	224	1,764	226
2015	1,792	1,790	1,790	1,790
Total C401NR_M VILLAGE OF CAUSEY	\$ 13,179	\$ 2,014	\$ 13,176	\$ 2,017
C401NR_S_CAP DORA SCHOOLS				
2006	\$ 1,458	\$ -	\$ 1,458	\$ -
2007	1,248	-	1,248	-
2008	1,238	-	1,238	-
2009	1,001	-	1,001	-
2010	583	-	583	-
2011	1,371	-	1,371	-
2012	1,659	-	1,659	-
2013	1,766	-	1,766	1
2014	1,585	201	1,585	203
2015	1,591	1,589	1,589	1,589
Total C401NR_S_CAP DORA SCHOOLS	\$ 13,501	\$ 1,790	\$ 13,499	\$ 1,793
C401NR_S_DEPT DORA SCHOOLS				
2006	\$ 1,721	\$ -	\$ 1,721	\$ -
2007	1,672	-	1,672	-
2008	1,766	-	1,766	-
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	1
2014	3,173	403	3,173	406
2015	3,882	3,877	3,877	3,877
Total C401NR_S_DEPT DORA SCHOOLS	\$ 21,641	\$ 4,280	\$ 21,636	\$ 4,284

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 844	\$ -	\$ -	\$ -
886	-	-	-
930	-	-	-
978	-	-	-
649	-	-	-
1,526	-	-	-
1,846	-	-	-
1,965	-	-	-
1,764	-	-	-
1,790	-	-	3
\$ 13,176	\$ -	\$ -	\$ 3
\$ 1,458	\$ -	\$ -	\$ -
1,248	-	-	-
1,238	-	-	-
1,001	-	-	-
583	-	-	-
1,371	-	-	-
1,659	-	-	-
1,766	-	-	-
1,585	-	-	-
1,589	-	-	2
\$ 13,499	\$ -	\$ -	\$ 2
\$ 1,721	\$ -	\$ -	\$ -
1,672	-	-	-
1,766	-	-	-
1,241	-	-	-
1,265	-	-	-
2,478	-	-	-
2,703	-	-	-
1,740	-	-	-
3,173	-	-	-
3,877	-	-	6
\$ 21,636	\$ -	\$ -	\$ 6

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C401NR_S_OPP DORA SCHOOLS				
2006	\$ 364	\$ -	\$ 364	\$ -
2007	312	-	312	-
2008	309	-	309	-
2009	250	-	250	-
2010	146	-	146	-
2011	343	-	343	-
2012	415	-	415	-
2013	442	-	442	-
2014	396	50	396	51
2015	398	397	397	397
Total C401NR_S_OPP DORA SCHOOLS	\$ 3,375	\$ 448	\$ 3,375	\$ 448
C401NR_S_TEC_DBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C401NR_S_TEC_DBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -
C401R_M VILLAGE OF CAUSEY				
2006	\$ 363	\$ -	\$ 363	\$ -
2007	381	-	381	-
2008	400	-	400	-
2009	420	-	420	-
2010	413	-	413	-
2011	421	-	421	-
2012	443	-	443	-
2013	454	-	454	-
2014	457	95	457	95
2015	463	458	458	458
Total C401R_M VILLAGE OF CAUSEY	\$ 4,215	\$ 553	\$ 4,211	\$ 553

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 364	\$ -	\$ -	\$ -
312	-	-	-
309	-	-	-
250	-	-	-
146	-	-	-
343	-	-	-
415	-	-	-
442	-	-	-
396	-	-	-
397	-	-	1
\$ 3,375	\$ -	\$ -	\$ 1
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 363	\$ -	\$ -	\$ -
381	-	-	-
400	-	-	-
420	-	-	-
413	-	-	-
421	-	-	-
443	-	-	-
454	-	-	-
457	-	-	-
458	-	-	4
\$ 4,211	\$ -	\$ -	\$ 4

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C401R_S_CAP DORA SCHOOLS				
2006	\$ 393	\$ -	\$ 393	\$ -
2007	393	-	393	-
2008	389	-	389	-
2009	389	-	389	-
2010	416	-	416	-
2011	442	-	442	-
2012	450	-	450	-
2013	530	-	530	-
2014	610	127	610	127
2015	627	621	621	621
Total C401R_S_CAP DORA SCHOOLS	\$ 4,639	\$ 748	\$ 4,634	\$ 748
C401R_S_DEBT DORA SCHOOLS				
2006	\$ 464	\$ -	\$ 464	\$ -
2007	526	-	526	-
2008	555	-	555	-
2009	482	-	482	-
2010	913	-	913	-
2011	799	-	799	-
2012	734	-	734	-
2013	533	-	533	-
2014	1,260	262	1,260	262
2015	1,556	1,541	1,541	1,541
Total C401R_S_DEBT DORA SCHOOLS	\$ 7,823	\$ 1,804	\$ 7,808	\$ 1,804
C401R_S_OPP DORA SCHOOLS				
2006	\$ 80	\$ -	\$ 80	\$ -
2007	85	-	85	-
2008	88	-	88	-
2009	92	-	92	-
2010	99	-	99	-
2011	105	-	105	-
2012	110	-	110	-
2013	129	-	129	-
2014	149	31	149	31
2015	153	151	151	151
Total C401R_S_OPP DORA SCHOOLS	\$ 1,089	\$ 182	\$ 1,088	\$ 182

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 393	\$ -	\$ -	\$ -
393	-	-	-
389	-	-	-
389	-	-	-
416	-	-	-
442	-	-	-
450	-	-	-
530	-	-	-
610	-	-	-
621	-	-	6
\$ 4,634	\$ -	\$ -	\$ 6
\$ 464	\$ -	\$ -	\$ -
526	-	-	-
555	-	-	-
482	-	-	-
913	-	-	-
799	-	-	-
734	-	-	-
533	-	-	-
1,260	-	-	-
1,541	-	-	14
\$ 7,808	\$ -	\$ -	\$ 14
\$ 80	\$ -	\$ -	\$ -
85	-	-	-
88	-	-	-
92	-	-	-
99	-	-	-
105	-	-	-
110	-	-	-
129	-	-	-
149	-	-	-
151	-	-	1
\$ 1,088	\$ -	\$ -	\$ 1

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C401R_S_TEC_DBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C401R_S_TEC_DBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -
C5NR_M VILLAGE OF FLOYD				
2006	\$ 366	\$ -	\$ 366	\$ -
2007	386	-	386	-
2008	394	-	394	-
2009	395	-	395	-
2010	395	-	395	-
2011	403	-	403	-
2012	507	-	507	-
2013	529	-	529	-
2014	651	1	650	1
2015	668	666	666	666
Total C5NR_M VILLAGE OF FLOYD	\$ 4,694	\$ 666	\$ 4,691	\$ 667
C5NR_S_CAP FLOYD SCHOOLS				
2006	\$ 329	\$ -	\$ 329	\$ -
2007	345	-	345	-
2008	354	-	354	-
2009	355	-	355	-
2010	409	-	409	-
2011	420	-	420	-
2012	508	-	508	-
2013	476	-	476	-
2014	774	1	773	1
2015	800	797	797	797
Total C5NR_S_CAP FLOYD SCHOOLS	\$ 4,770	\$ 798	\$ 4,766	\$ 799

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 366	\$ -	\$ -	\$ -
386	-	-	-
394	-	-	-
395	-	-	-
395	-	-	-
403	-	-	-
507	-	-	-
529	-	-	-
650	-	-	1
666	-	-	2
\$ 4,691	\$ -	\$ -	\$ 3
\$ 329	\$ -	\$ -	\$ -
345	-	-	-
354	-	-	-
355	-	-	-
409	-	-	-
420	-	-	-
508	-	-	-
476	-	-	-
773	-	-	1
797	-	-	3
\$ 4,766	\$ -	\$ -	\$ 4

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C5NR_S_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C5NR_S_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -
C5NR_S_OPP FLOYD SCHOOLS				
2006	\$ 76	\$ -	\$ 76	\$ -
2007	86	-	86	-
2008	89	-	89	-
2009	85	-	85	-
2010	102	-	102	-
2011	105	-	105	-
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	193	-
2015	186	185	185	185
Total C5NR_S_OPP FLOYD SCHOOLS	\$ 1,168	\$ 185	\$ 1,167	\$ 185
C5NR_S_TECH_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C5NR_S_TECH_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 76	\$ -	\$ -	\$ -
86	-	-	-
89	-	-	-
85	-	-	-
102	-	-	-
105	-	-	-
127	-	-	-
119	-	-	-
193	-	-	-
185	-	-	1
\$ 1,167	\$ -	\$ -	\$ 1
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C5R_M VILLAGE OF FLOYD				
2006	\$ 625	\$ -	\$ 625	\$ -
2007	656	-	656	-
2008	830	-	830	-
2009	830	-	830	-
2010	842	-	842	-
2011	847	-	847	-
2012	875	-	875	-
2013	956	-	956	-
2014	962	32	962	43
2015	974	974	974	974
Total C5R_M VILLAGE OF FLOYD	\$ 8,398	\$ 1,006	\$ 8,398	\$ 1,017
C5R_S_CAP FLOYD SCHOOLS				
2006	\$ 660	\$ -	\$ 660	\$ -
2007	709	-	709	-
2008	746	-	746	-
2009	746	-	746	-
2010	828	-	828	-
2011	793	-	793	-
2012	791	-	791	-
2013	998	-	998	-
2014	1,012	33	1,012	45
2015	1,088	1,088	1,088	1,088
Total C5R_S_CAP FLOYD SCHOOLS	\$ 8,371	\$ 1,122	\$ 8,371	\$ 1,133
C5R_S_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C5R_S_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 625	\$ -	\$ -	\$ -
656	-	-	-
830	-	-	-
830	-	-	-
842	-	-	-
847	-	-	-
875	-	-	-
956	-	-	-
962	-	-	-
974	-	-	-
\$ 8,398	\$ -	\$ -	\$ -
\$ 660	\$ -	\$ -	\$ -
709	-	-	-
746	-	-	-
746	-	-	-
828	-	-	-
793	-	-	-
791	-	-	-
998	-	-	-
1,012	-	-	-
1,088	-	-	-
\$ 8,371	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
C5R_S_OPP FLOYD SCHOOLS				
2006	\$ 125	\$ -	\$ 125	\$ -
2007	151	-	151	-
2008	169	-	169	-
2009	181	-	181	-
2010	207	-	207	-
2011	198	-	198	-
2012	198	-	198	-
2013	249	-	249	-
2014	253	8	253	11
2015	256	256	256	256
Total C5R_S_OPP FLOYD SCHOOLS	\$ 1,987	\$ 265	\$ 1,987	\$ 268
C5R_S_TECH_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total C5R_S_TECH_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -
CNTYNR_OPP COUNTY NON-RES OPERATIONAL				
2006	\$ 1,390,478	\$ -	\$ 1,389,920	\$ -
2007	1,514,213	-	1,513,592	-
2008	1,537,950	-	1,537,312	-
2009	1,716,035	-	1,713,293	-
2010	1,718,937	-	1,718,018	-
2011	1,747,756	13	1,746,360	13
2012	1,833,569	59	1,831,508	925
2013	1,974,766	4,171	1,972,410	7,038
2014	1,958,747	55,716	1,929,557	68,792
2015	2,231,750	2,113,772	2,113,772	2,113,772
Total CNTYNR_OPP COUNTY NON-RES OPERATIONAL	\$ 17,624,200	\$ 2,173,732	\$ 17,465,743	\$ 2,190,541

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 125	\$ -	\$ -	\$ -
151	-	-	-
169	-	-	-
181	-	-	-
207	-	-	-
198	-	-	-
198	-	-	-
249	-	-	-
253	-	-	-
256	-	-	-
\$ 1,987	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 1,389,920	\$ -	\$ 558	\$ -
1,513,592	-	617	4
1,537,312	-	606	32
1,713,293	-	801	1,941
1,718,018	-	860	60
1,746,360	-	928	468
1,831,502	-	794	1,268
1,972,273	-	929	1,427
1,928,770	-	17	29,173
2,102,191	33	33	117,945
\$ 17,453,232	\$ 33	\$ 6,141	\$ 152,317

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
2006	\$ 848,917	\$ -	\$ 848,890	\$ -
2007	1,024,433	-	1,024,404	-
2008	1,151,721	-	1,151,637	-
2009	1,243,536	8	1,243,240	8
2010	1,311,777	14	1,311,520	14
2011	1,372,495	480	1,372,098	521
2012	1,445,414	2,281	1,444,431	4,834
2013	1,499,043	17,723	1,492,308	20,665
2014	1,561,545	74,293	1,537,411	101,501
2015	1,761,173	1,670,841	1,670,841	1,670,841
Total CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL	\$ 13,220,053	\$ 1,765,640	\$ 13,096,781	\$ 1,798,384
NM01 DFA/ADMINISTRATIVE SERVICES				
2006	\$ 298,975	\$ -	\$ 298,902	\$ -
2007	298,128	-	298,055	-
2008	314,764	-	314,681	-
2009	313,687	1	313,365	1
2010	435,763	2	435,593	2
2011	392,323	62	392,097	67
2012	413,232	294	412,848	724
2013	439,833	2,788	438,677	3,525
2014	450,729	16,747	443,898	21,961
2015	417,668	401,461	401,461	401,461
Total NM01 DFA/ADMINISTRATIVE SERVICES	\$ 3,775,103	\$ 421,355	\$ 3,749,577	\$ 427,741
S1NR_S_CAP PORTALES SCHOOLS				
2006	\$ 106,542	\$ -	\$ 106,542	\$ -
2007	110,303	-	110,302	-
2008	114,166	-	114,166	-
2009	128,899	-	128,515	-
2010	113,186	-	113,128	-
2011	116,607	2	116,542	2
2012	122,029	8	121,821	86
2013	131,444	190	131,314	656
2014	134,846	2,668	132,800	3,496
2015	143,244	136,621	136,621	136,621
Total S1NR_S_CAP PORTALES SCHOOLS	\$ 1,221,266	\$ 139,490	\$ 1,211,750	\$ 140,861

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 848,890	\$ -	\$ -	\$ 27
1,024,404	-	-	28
1,151,632	-	-	84
1,243,240	-	-	296
1,311,520	-	5	252
1,372,098	-	5	393
1,444,417	-	21	962
1,491,094	-	15	6,721
1,535,196	-	-	24,134
1,663,816	22	22	90,310
\$ 13,086,306	\$ 22	\$ 67	\$ 123,205
\$ 298,902	\$ -	\$ 69	\$ 4
298,055	-	69	4
314,680	-	70	14
313,365	-	85	237
435,593	-	126	44
392,097	-	117	108
412,846	-	103	281
438,504	-	119	1,038
443,509	-	2	6,828
399,358	7	7	16,201
\$ 3,746,910	\$ 7	\$ 767	\$ 24,759
\$ 106,542	\$ -	\$ -	\$ -
110,302	-	-	1
114,166	-	-	1
128,515	-	34	350
113,128	-	55	3
116,542	-	61	4
121,821	-	10	198
131,294	-	13	118
132,748	-	-	2,046
134,914	6	6	6,617
\$ 1,209,970	\$ 6	\$ 179	\$ 9,336

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S1NR_S_DEBT PORTALES SCHOOLS				
2006	\$ 288,303	\$ -	\$ 288,303	\$ -
2007	344,971	-	344,969	-
2008	494,283	-	494,280	-
2009	560,932	-	559,259	-
2010	542,910	-	542,632	-
2011	548,751	11	548,446	11
2012	521,875	36	520,984	366
2013	475,138	685	474,667	2,371
2014	477,151	9,442	469,913	12,369
2015	526,097	501,773	501,773	501,773
Total S1NR_S_DEBT PORTALES SCHOOLS	\$ 4,780,410	\$ 511,947	\$ 4,745,226	\$ 516,891
S1NR_S_OPP PORTALES SCHOOLS				
2006	\$ 25,730	\$ -	\$ 25,730	\$ -
2007	27,245	-	27,245	-
2008	28,542	-	28,541	-
2009	32,225	-	32,129	-
2010	28,297	-	28,282	-
2011	29,152	1	29,135	1
2012	30,538	2	30,486	21
2013	32,844	47	32,812	164
2014	33,711	667	33,200	874
2015	35,792	34,138	34,138	34,138
Total S1NR_S_OPP PORTALES SCHOOLS	\$ 304,076	\$ 34,855	\$ 301,698	\$ 35,197
S1NR_S_TECH_DEBT PORTALES SCHOOLS				
2006	\$ 141,914	\$ -	\$ 141,914	\$ -
2007	87,029	-	87,028	-
2008	78,261	-	78,260	-
2009	2,519	-	2,511	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	30,035	43	30,005	150
2014	64,659	1,279	63,678	1,676
2015	74,785	71,327	71,327	71,327
Total S1NR_S_TECH_DEBT PORTALES SCHOOLS	\$ 479,200	\$ 72,650	\$ 474,724	\$ 73,153

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 288,303	\$ -	\$ -	\$ -
344,969	-	-	2
494,280	-	-	3
559,259	-	150	1,523
542,632	-	263	15
548,446	-	288	17
520,984	-	45	846
474,596	-	45	426
469,728	-	-	7,238
495,501	21	21	24,303
\$ 4,738,697	\$ 21	\$ 812	\$ 34,373
\$ 25,730	\$ -	\$ -	\$ -
27,245	-	-	0
28,541	-	-	0
32,129	-	9	87
28,282	-	14	1
29,135	-	15	1
30,486	-	3	50
32,807	-	3	29
33,187	-	-	511
33,711	1	1	1,653
\$ 301,253	\$ 1	\$ 45	\$ 2,333
\$ 141,914	\$ -	\$ -	\$ -
87,028	-	-	1
78,260	-	-	0
2,511	-	1	7
-	-	-	-
-	-	-	-
-	-	-	-
30,000	-	3	27
63,653	-	-	981
70,435	3	3	3,455
\$ 473,802	\$ 3	\$ 6	\$ 4,470

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S1R_S_CAP PORTALES SCHOOLS				
2006	\$ 54,454	\$ -	\$ 54,449	\$ -
2007	57,434	-	57,430	-
2008	60,451	-	60,437	-
2009	62,882	1	62,845	1
2010	64,739	3	64,713	3
2011	66,660	71	66,618	79
2012	69,993	120	69,885	293
2013	73,316	920	72,875	1,118
2014	74,080	2,804	72,591	4,558
2015	75,784	71,560	71,560	71,560
Total S1R_S_CAP PORTALES SCHOOLS	\$ 659,794	\$ 75,479	\$ 653,402	\$ 77,612
S1R_S_DEBT PORTALES SCHOOLS				
2006	\$ 147,352	\$ -	\$ 147,338	\$ -
2007	179,626	-	179,611	-
2008	261,723	-	261,664	-
2009	273,094	6	272,936	6
2010	293,138	12	293,020	12
2011	313,704	335	313,506	371
2012	294,992	506	294,537	1,233
2013	264,886	3,323	263,291	4,041
2014	274,917	10,404	269,388	16,916
2015	283,639	267,830	267,830	267,830
Total S1R_S_DEBT PORTALES SCHOOLS	\$ 2,587,071	\$ 282,416	\$ 2,563,121	\$ 290,409
S1R_S_OPP PORTALES SCHOOLS				
2006	\$ 9,802	\$ -	\$ 9,801	\$ -
2007	11,860	-	11,859	-
2008	13,360	-	13,357	-
2009	15,123	-	15,114	-
2010	15,861	1	15,855	1
2011	16,265	17	16,255	19
2012	17,087	29	17,060	71
2013	17,900	225	17,792	273
2014	18,064	684	17,700	1,111
2015	18,495	17,464	17,464	17,464
Total S1R_S_OPP PORTALES SCHOOLS	\$ 153,816	\$ 18,419	\$ 152,258	\$ 18,940

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 54,449	\$ -	\$ -	\$ 5
57,430	-	-	5
60,437	-	-	14
62,845	-	-	37
64,713	-	1	26
66,618	-	1	41
69,884	-	1	107
72,781	-	-	441
72,480	-	-	1,490
71,144	3	3	4,221
\$ 652,781	\$ 3	\$ 5	\$ 6,386
\$ 147,338	\$ -	\$ -	\$ 14
179,611	-	-	15
261,664	-	-	60
272,936	-	-	159
293,020	-	2	115
313,506	-	3	195
294,535	-	3	452
262,953	-	-	1,595
268,977	-	-	5,529
266,273	12	12	15,797
\$ 2,560,812	\$ 12	\$ 20	\$ 23,930
\$ 9,801	\$ -	\$ -	\$ 1
11,859	-	-	1
13,357	-	-	3
15,114	-	-	9
15,855	-	-	6
16,255	-	-	10
17,060	-	-	26
17,770	-	-	108
17,673	-	-	363
17,362	1	1	1,030
\$ 152,106	\$ 1	\$ 1	\$ 1,557

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2006	\$ 72,532	\$ -	\$ 72,526	\$ -
2007	45,316	-	45,312	-
2008	41,439	-	41,430	-
2009	1,226	-	1,225	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	16,744	210	16,643	255
2014	37,254	1,410	36,505	2,292
2015	40,319	38,072	38,072	38,072
Total S1R_S_TECH_DEBT PORTALES SCHOOLS	\$ 254,831	\$ 39,692	\$ 251,713	\$ 40,620
S2NR_S_CAP ELIDA SCHOOLS				
2006	\$ 16,134	\$ -	\$ 16,081	\$ -
2007	16,978	-	16,921	-
2008	16,803	-	16,742	-
2009	19,106	-	19,044	-
2010	19,156	-	19,102	-
2011	19,972	-	19,909	-
2012	21,162	-	21,017	-
2013	23,934	2	23,759	2
2014	23,248	435	23,210	457
2015	26,368	26,242	26,242	26,242
Total S2NR_S_CAP ELIDA SCHOOLS	\$ 202,861	\$ 26,678	\$ 202,028	\$ 26,701
S2NR_S_DEBT ELIDA SCHOOLS				
2006	\$ 29,534	\$ -	\$ 29,437	\$ -
2007	31,079	-	30,975	-
2008	30,052	-	29,943	-
2009	33,292	-	33,184	-
2010	48,424	-	48,286	-
2011	44,439	-	44,299	-
2012	41,248	-	40,967	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S2NR_S_DEBT ELIDA SCHOOLS	\$ 258,066	\$ -	\$ 257,090	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 72,526	\$ -	\$ -	\$ 7
45,312	-	-	4
41,430	-	-	9
1,225	-	-	1
-	-	-	-
-	-	-	-
-	-	-	-
16,622	-	-	101
36,449	-	-	749
37,851	2	2	2,246
\$ 251,414	\$ 2	\$ 2	\$ 3,116
\$ 16,081	\$ -	\$ 53	\$ -
16,921	-	57	-
16,742	-	56	5
19,044	-	56	6
19,102	-	48	6
19,909	-	55	8
21,016	-	135	10
23,758	-	156	19
23,209	-	-	38
26,238	-	-	126
\$ 202,021	\$ -	\$ 616	\$ 218
\$ 29,437	\$ -	\$ 97	\$ -
30,975	-	104	-
29,943	-	100	9
33,184	-	98	10
48,286	-	122	16
44,299	-	121	19
40,965	-	263	19
-	-	-	-
-	-	-	-
-	-	-	-
\$ 257,088	\$ -	\$ 905	\$ 72

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S2NR_S_OPP ELIDA SCHOOLS				
2006	\$ 3,993	\$ -	\$ 3,980	\$ -
2007	4,245	-	4,230	-
2008	4,201	-	4,185	-
2009	4,777	-	4,761	-
2010	4,794	-	4,780	-
2011	4,993	-	4,977	-
2012	5,290	-	5,254	-
2013	5,981	-	5,937	-
2014	5,818	109	5,808	114
2015	5,775	5,747	5,747	5,747
Total S2NR_S_OPP ELIDA SCHOOLS	\$ 49,865	\$ 5,856	\$ 49,661	\$ 5,861
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S2NR_S_TECH_DEBT ELIDA SCHOOLS	\$ -	\$ -	\$ -	\$ -
S2R_S_CAP ELIDA SCHOOLS				
2006	\$ 2,754	\$ -	\$ 2,754	\$ -
2007	2,934	-	2,934	-
2008	3,019	-	3,019	-
2009	3,068	-	3,068	-
2010	3,007	-	3,007	-
2011	3,010	-	3,010	-
2012	3,042	-	3,042	-
2013	3,138	-	3,135	-
2014	3,335	154	3,332	191
2015	3,441	3,352	3,352	3,352
Total S2R_S_CAP ELIDA SCHOOLS	\$ 30,749	\$ 3,505	\$ 30,652	\$ 3,542

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 3,980	\$ -	\$ 13	\$ -
4,230	-	14	-
4,185	-	14	1
4,761	-	14	1
4,780	-	12	2
4,977	-	14	2
5,254	-	34	2
5,937	-	39	5
5,808	-	-	10
5,746	-	-	28
\$ 49,660	\$ -	\$ 154	\$ 51
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 2,754	\$ -	\$ -	\$ -
2,934	-	-	-
3,019	-	-	-
3,068	-	-	-
3,007	-	-	-
3,010	-	-	-
3,042	-	-	-
3,135	-	-	4
3,332	-	-	4
3,325	-	-	89
\$ 30,626	\$ -	\$ -	\$ 96

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S2R_S_DEBT ELIDA SCHOOLS				
2006	\$ 5,041	\$ -	\$ 5,041	\$ -
2007	5,970	-	5,970	-
2008	5,399	-	5,399	-
2009	5,347	-	5,347	-
2010	7,366	-	7,366	-
2011	6,698	-	6,698	-
2012	5,834	-	5,834	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S2R_S_DEBT ELIDA SCHOOLS	\$ 41,654	\$ -	\$ 41,654	\$ -
S2R_S_OPP ELIDA SCHOOLS				
2006	\$ 453	\$ -	\$ 453	\$ -
2007	533	-	533	-
2008	598	-	598	-
2009	637	-	637	-
2010	629	-	629	-
2011	646	-	646	-
2012	660	-	660	-
2013	681	-	680	-
2014	724	33	723	41
2015	724	706	706	706
Total S2R_S_OPP ELIDA SCHOOLS	\$ 6,283	\$ 739	\$ 6,263	\$ 747
S2R_S_TECH_DEBT ELIDA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S2R_S_TECH_DEBT ELIDA SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 5,041	\$ -	\$ -	\$ -
5,970	-	-	-
5,399	-	-	-
5,347	-	-	-
7,366	-	-	-
6,698	-	-	-
5,834	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 41,654	\$ -	\$ -	\$ -
\$ 453	\$ -	\$ -	\$ -
533	-	-	-
598	-	-	-
637	-	-	-
629	-	-	-
646	-	-	-
660	-	-	-
680	-	-	1
723	-	-	1
700	-	-	19
\$ 6,257	\$ -	\$ -	\$ 20
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S39NR_S_CAP DORA SCHOOLS				
2006	\$ 22,201	\$ -	\$ 22,201	\$ -
2007	23,637	-	23,637	-
2008	22,923	-	22,923	-
2009	24,432	-	24,432	-
2010	23,962	-	23,962	-
2011	23,619	-	23,547	-
2012	23,554	-	23,533	-
2013	26,200	60	26,195	65
2014	26,650	4,470	26,595	4,546
2015	28,332	28,092	28,092	28,092
Total S39NR_S_CAP DORA SCHOOLS	\$ 245,510	\$ 32,622	\$ 245,116	\$ 32,704
S39NR_S_DEBT DORA SCHOOLS				
2006	\$ 26,208	\$ -	\$ 26,208	\$ -
2007	31,662	-	31,662	-
2008	30,705	-	30,705	-
2009	30,307	-	30,307	-
2010	51,962	-	51,962	-
2011	42,679	-	42,549	-
2012	38,370	-	38,335	-
2013	25,821	59	25,815	64
2014	53,326	8,944	53,216	9,097
2015	69,131	68,546	68,546	68,546
Total S39NR_S_DEBT DORA SCHOOLS	\$ 400,171	\$ 77,548	\$ 399,305	\$ 77,706
S39NR_S_OPP DORA SCHOOLS				
2006	\$ 5,550	\$ -	\$ 5,550	\$ -
2007	5,909	-	5,909	-
2008	5,731	-	5,731	-
2009	6,108	-	6,108	-
2010	5,991	-	5,991	-
2011	5,905	-	5,887	-
2012	5,889	-	5,883	-
2013	6,550	15	6,549	16
2014	6,662	1,117	6,649	1,137
2015	7,087	7,027	7,027	7,027
Total S39NR_S_OPP DORA SCHOOLS	\$ 61,381	\$ 8,159	\$ 61,283	\$ 8,179

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 22,201	\$ -	\$ -	\$ -
23,637	-	-	-
22,923	-	-	-
24,432	-	-	-
23,962	-	-	-
23,547	-	-	72
23,533	-	-	21
26,195	-	-	5
26,595	-	-	55
28,051	-	-	240
\$ 245,074	\$ -	\$ -	\$ 393
\$ 26,208	\$ -	\$ -	\$ -
31,662	-	-	-
30,705	-	-	-
30,307	-	-	-
51,962	-	-	-
42,549	-	-	130
38,335	-	-	35
25,815	-	-	5
53,216	-	-	110
68,444	-	-	585
\$ 399,203	\$ -	\$ -	\$ 865
\$ 5,550	\$ -	\$ -	\$ -
5,909	-	-	-
5,731	-	-	-
6,108	-	-	-
5,991	-	-	-
5,887	-	-	18
5,883	-	-	5
6,549	-	-	1
6,649	-	-	14
7,016	-	-	60
\$ 61,272	\$ -	\$ -	\$ 98

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S39NR_S_TCH_DEBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S39NR_S_TCH_DEBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -
S39R_S_CAP DORA SCHOOLS				
2006	\$ 6,347	\$ -	\$ 6,347	\$ -
2007	6,422	-	6,422	-
2008	6,468	-	6,468	-
2009	6,519	-	6,519	-
2010	6,534	-	6,534	-
2011	6,576	-	6,576	-
2012	6,904	-	6,902	-
2013	6,931	168	6,929	179
2014	7,028	654	6,965	803
2015	7,335	7,115	7,115	7,115
Total S39R_S_CAP DORA SCHOOLS	\$ 67,066	\$ 7,937	\$ 66,778	\$ 8,097
S39R_S_DEBT DORA SCHOOLS				
2006	\$ 7,493	\$ -	\$ 7,493	\$ -
2007	8,602	-	8,602	-
2008	9,231	-	9,231	-
2009	8,087	-	8,087	-
2010	14,342	-	14,342	-
2011	11,883	-	11,883	-
2012	11,247	-	11,244	-
2013	6,966	169	6,964	180
2014	14,520	1,350	14,390	1,660
2015	18,211	17,665	17,665	17,665
Total S39R_S_DEBT DORA SCHOOLS	\$ 110,582	\$ 19,184	\$ 109,900	\$ 19,504

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 6,347	\$ -	\$ -	\$ -
6,422	-	-	-
6,468	-	-	-
6,519	-	-	-
6,534	-	-	-
6,576	-	-	-
6,902	-	-	2
6,929	-	-	2
6,965	-	-	63
7,051	-	-	220
\$ 66,714	\$ -	\$ -	\$ 288
\$ 7,493	\$ -	\$ -	\$ -
8,602	-	-	-
9,231	-	-	-
8,087	-	-	-
14,342	-	-	-
11,883	-	-	-
11,244	-	-	3
6,964	-	-	2
14,390	-	-	130
17,506	-	-	546
\$ 109,741	\$ -	\$ -	\$ 682

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S39R_S_OPP DORA SCHOOLS				
2006	\$ 1,295	\$ -	\$ 1,295	\$ -
2007	1,397	-	1,397	-
2008	1,462	-	1,462	-
2009	1,545	-	1,545	-
2010	1,548	-	1,548	-
2011	1,558	-	1,558	-
2012	1,681	-	1,681	-
2013	1,689	41	1,689	44
2014	1,713	159	1,697	196
2015	1,787	1,734	1,734	1,734
Total S39R_S_OPP DORA SCHOOLS	\$ 15,675	\$ 1,934	\$ 15,605	\$ 1,973
S39R_S_TCH_DEBT DORA SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S39R_S_TCH_DEBT DORA SCHOOLS	\$ -	\$ -	\$ -	\$ -
S3NR_S_CAP TEXICO SCHOOLS				
2006	\$ 31,243	\$ -	\$ 31,243	\$ -
2007	33,205	-	33,205	-
2008	34,900	-	34,900	-
2009	39,714	-	39,714	-
2010	40,130	-	40,130	-
2011	34,253	-	34,253	-
2012	35,574	-	35,574	-
2013	38,101	-	38,020	-
2014	36,855	160	36,668	586
2015	44,381	44,175	44,175	44,175
Total S3NR_S_CAP TEXICO SCHOOLS	\$ 368,357	\$ 44,335	\$ 367,882	\$ 44,761

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 1,295	\$ -	\$ -	\$ -
1,397	-	-	-
1,462	-	-	-
1,545	-	-	-
1,548	-	-	-
1,558	-	-	-
1,681	-	-	1
1,689	-	-	1
1,697	-	-	15
1,718	-	-	54
\$ 15,590	\$ -	\$ -	\$ 70
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 31,243	\$ -	\$ -	\$ -
33,205	-	-	-
34,900	-	-	-
39,714	-	-	-
40,130	-	-	-
34,253	-	-	-
35,574	-	-	-
38,020	-	-	81
36,668	-	-	187
44,175	-	-	206
\$ 367,882	\$ -	\$ -	\$ 475

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S3NR_S_DEBT TEXICO SCHOOLS				
2006	\$ 51,520	\$ -	\$ 51,520	\$ -
2007	45,292	-	45,292	-
2008	101,629	-	101,629	-
2009	105,461	-	105,461	-
2010	105,019	-	105,019	-
2011	103,478	-	103,478	-
2012	97,473	-	97,473	-
2013	101,806	-	101,588	-
2014	94,036	408	93,558	1,496
2015	183,469	182,617	182,617	182,617
Total S3NR_S_DEBT TEXICO SCHOOLS	\$ 989,184	\$ 183,025	\$ 987,636	\$ 184,112
S3NR_S_OPP TEXICO SCHOOLS				
2006	\$ 6,998	\$ -	\$ 6,998	\$ -
2007	7,637	-	7,637	-
2008	8,114	-	8,114	-
2009	9,929	-	9,929	-
2010	10,032	-	10,032	-
2011	8,563	-	8,563	-
2012	8,884	-	8,884	-
2013	9,297	-	9,277	-
2014	9,214	40	9,167	147
2015	11,095	11,044	11,044	11,044
Total S3NR_S_OPP TEXICO SCHOOLS	\$ 89,764	\$ 11,084	\$ 89,646	\$ 11,190
S3NR_S_TECH_DEBT TEXICO SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S3NR_S_TECH_DEBT TEXICO SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 51,520	\$ -	\$ -	\$ -
45,292	-	-	-
101,629	-	-	-
105,461	-	-	-
105,019	-	-	-
103,478	-	-	-
97,473	-	-	-
101,588	-	-	217
93,558	-	-	478
182,617	-	-	853
\$ 987,636	\$ -	\$ -	\$ 1,548
\$ 6,998	\$ -	\$ -	\$ -
7,637	-	-	-
8,114	-	-	-
9,929	-	-	-
10,032	-	-	-
8,563	-	-	-
8,884	-	-	-
9,277	-	-	20
9,167	-	-	47
11,044	-	-	52
\$ 89,646	\$ -	\$ -	\$ 118
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S3R_S_CAP TEXICO SCHOOLS				
2006	\$ 1,680	\$ -	\$ 1,680	\$ -
2007	2,720	-	2,720	-
2008	2,690	-	2,690	-
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	11
2015	3,760	3,354	3,354	3,354
Total S3R_S_CAP TEXICO SCHOOLS	\$ 30,329	\$ 3,354	\$ 29,923	\$ 3,364
S3R_S_DEBT TEXICO SCHOOLS				
2006	\$ 2,770	\$ -	\$ 2,770	\$ -
2007	3,711	-	3,711	-
2008	7,834	-	7,834	-
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	27
2015	13,657	12,183	12,183	12,183
Total S3R_S_DEBT TEXICO SCHOOLS	\$ 81,048	\$ 12,183	\$ 79,574	\$ 12,210
S3R_S_OPP TEXICO SCHOOLS				
2006	\$ 420	\$ -	\$ 420	\$ -
2007	604	-	604	-
2008	616	-	616	-
2009	661	-	661	-
2010	748	-	748	-
2011	731	-	731	-
2012	797	-	797	-
2013	788	-	788	-
2014	787	-	787	2
2015	835	745	745	745
Total S3R_S_OPP TEXICO SCHOOLS	\$ 6,988	\$ 745	\$ 6,898	\$ 748

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 1,680	\$ -	\$ -	\$ -
2,720	-	-	-
2,690	-	-	-
2,855	-	-	-
3,129	-	-	-
3,061	-	-	-
3,338	-	-	-
3,551	-	-	-
3,544	-	-	-
3,354	-	-	406
\$ 29,923	\$ -	\$ -	\$ 406
\$ 2,770	\$ -	\$ -	\$ -
3,711	-	-	-
7,834	-	-	-
7,583	-	-	-
8,188	-	-	-
9,629	-	-	-
9,101	-	-	-
9,489	-	-	-
9,087	-	-	-
12,183	-	-	1,474
\$ 79,574	\$ -	\$ -	\$ 1,474
\$ 420	\$ -	\$ -	\$ -
604	-	-	-
616	-	-	-
661	-	-	-
748	-	-	-
731	-	-	-
797	-	-	-
788	-	-	-
787	-	-	-
745	-	-	90
\$ 6,898	\$ -	\$ -	\$ 90

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S3R_S_TECH_DEBT TEXICO SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S3R_S_TECH_DEBT TEXICO SCHOOLS	\$ -	\$ -	\$ -	\$ -
S5NR_S_CAP FLOYD SCHOOLS				
2006	\$ 20,628	\$ -	\$ 20,578	\$ -
2007	22,503	-	22,446	-
2008	22,647	-	22,591	-
2009	26,039	-	25,983	-
2010	24,926	-	24,870	-
2011	23,904	-	23,849	-
2012	24,263	-	24,263	-
2013	24,854	18	24,839	26
2014	24,236	370	24,190	385
2015	26,224	26,122	26,122	26,122
Total S5NR_S_CAP FLOYD SCHOOLS	\$ 240,224	\$ 26,510	\$ 239,730	\$ 26,533
S5NR_S_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S5NR_S_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 20,578	\$ -	\$ 50	\$ -
22,446	-	56	-
22,591	-	56	-
25,983	-	57	-
24,870	-	56	-
23,849	-	55	-
24,263	-	-	-
24,835	-	-	15
24,190	-	-	47
26,101	-	-	102
\$ 239,706	\$ -	\$ 330	\$ 164
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S5NR_S_OPP FLOYD SCHOOLS				
2006	\$ 5,296	\$ -	\$ 5,283	\$ -
2007	5,623	-	5,609	-
2008	5,662	-	5,648	-
2009	6,210	-	6,197	-
2010	6,219	-	6,205	-
2011	5,976	-	5,962	-
2012	6,066	-	6,066	-
2013	6,214	4	6,210	6
2014	6,059	93	6,047	96
2015	6,097	6,073	6,073	6,073
Total S5NR_S_OPP FLOYD SCHOOLS	\$ 59,421	\$ 6,170	\$ 59,300	\$ 6,176
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S5NR_S_TECH_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -
S5R_S_CAP FLOYD SCHOOLS				
2006	\$ 4,764	\$ -	\$ 4,764	\$ -
2007	5,027	-	5,027	-
2008	5,149	-	5,149	-
2009	5,379	-	5,379	-
2010	5,496	-	5,496	-
2011	5,683	-	5,683	-
2012	5,790	-	5,790	-
2013	5,814	-	5,810	1
2014	5,836	199	5,733	212
2015	6,426	6,118	6,118	6,118
Total S5R_S_CAP FLOYD SCHOOLS	\$ 55,366	\$ 6,317	\$ 54,950	\$ 6,331

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 5,283	\$ -	\$ 13	\$ -
5,609	-	14	-
5,648	-	14	-
6,197	-	14	-
6,205	-	14	-
5,962	-	14	-
6,066	-	-	-
6,209	-	-	4
6,047	-	-	12
6,069	-	-	24
\$ 59,294	\$ -	\$ 82	\$ 39
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 4,764	\$ -	\$ -	\$ -
5,027	-	-	-
5,149	-	-	-
5,379	-	-	-
5,496	-	-	-
5,683	-	-	-
5,790	-	-	-
5,805	-	-	4
5,731	-	-	103
6,087	-	-	309
\$ 54,913	\$ -	\$ -	\$ 416

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S5R_S_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S5R_S_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -
S5R_S_OPP FLOYD SCHOOLS				
2006	\$ 903	\$ -	\$ 903	\$ -
2007	1,071	-	1,071	-
2008	1,169	-	1,169	-
2009	1,302	-	1,302	-
2010	1,374	-	1,374	-
2011	1,421	-	1,421	-
2012	1,448	-	1,448	-
2013	1,453	-	1,452	-
2014	1,458	50	1,432	53
2015	1,513	1,441	1,441	1,441
Total S5R_S_OPP FLOYD SCHOOLS	\$ 13,111	\$ 1,490	\$ 13,012	\$ 1,494
S5R_S_TECH_DEBT FLOYD SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S5R_S_TECH_DEBT FLOYD SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 903	\$ -	\$ -	\$ -
1,071	-	-	-
1,169	-	-	-
1,302	-	-	-
1,374	-	-	-
1,421	-	-	-
1,448	-	-	-
1,451	-	-	1
1,432	-	-	26
1,434	-	-	73
\$ 13,003	\$ -	\$ -	\$ 100
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S74NR_S_CAP HOUSE SCHOOLS				
2006	\$ 6,400	\$ -	\$ 6,400	\$ -
2007	6,793	-	6,793	-
2008	6,959	-	6,959	-
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	9	10,254	40
2015	11,002	10,961	10,961	10,961
Total S74NR_S_CAP HOUSE SCHOOLS	\$ 85,690	\$ 10,970	\$ 85,649	\$ 11,001
S74NR_S_DEBT HOUSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
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	20	22,548	88
2015	24,545	24,454	24,454	24,454
Total S74NR_S_DEBT HOUSE SCHOOLS	\$ 160,414	\$ 24,474	\$ 160,323	\$ 24,543
S74NR_S_OPP HOUSE SCHOOLS				
2006	\$ 1,552	\$ -	\$ 1,552	\$ -
2007	1,675	-	1,675	-
2008	1,795	-	1,795	-
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	2,556	10
2015	2,744	2,734	2,734	2,734
Total S74NR_S_OPP HOUSE SCHOOLS	\$ 21,379	\$ 2,736	\$ 21,369	\$ 2,744

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 6,400	\$ -	\$ -	\$ -
6,793	-	-	-
6,959	-	-	-
8,020	-	-	-
8,394	-	-	-
8,601	-	-	-
9,264	-	-	-
10,003	-	-	-
10,254	-	-	-
10,961	-	-	41
\$ 85,649	\$ -	\$ -	\$ 41
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
25,933	-	-	-
20,403	-	-	-
17,576	-	-	-
27,161	-	-	-
22,248	-	-	-
22,548	-	-	-
24,454	-	-	91
\$ 160,323	\$ -	\$ -	\$ 91
\$ 1,552	\$ -	\$ -	\$ -
1,675	-	-	-
1,795	-	-	-
2,005	-	-	-
2,099	-	-	-
2,146	-	-	-
2,311	-	-	-
2,495	-	-	-
2,556	-	-	-
2,734	-	-	10
\$ 21,369	\$ -	\$ -	\$ 10

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S74NR_S_TCH_DEBT HOUSE SCHOOLS	\$ -	\$ -	\$ -	\$ -
S74R_S_CAP HOUSE SCHOOLS				
2006	\$ 403	\$ -	\$ 403	\$ -
2007	402	-	402	-
2008	448	-	448	-
2009	437	-	437	-
2010	440	-	440	-
2011	460	-	460	-
2012	472	-	472	-
2013	476	-	476	-
2014	472	18	472	35
2015	475	413	413	413
Total S74R_S_CAP HOUSE SCHOOLS	\$ 4,485	\$ 431	\$ 4,423	\$ 448
S74R_S_DEBT HOUSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	1,449	-	1,449	-
2010	1,072	-	1,072	-
2011	940	-	940	-
2012	1,312	-	1,312	-
2013	963	-	963	-
2014	945	36	945	71
2015	924	803	803	803
Total S74R_S_DEBT HOUSE SCHOOLS	\$ 7,604	\$ 839	\$ 7,484	\$ 874

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 403	\$ -	\$ -	\$ -
402	-	-	-
448	-	-	-
437	-	-	-
440	-	-	-
460	-	-	-
472	-	-	-
476	-	-	-
472	-	-	-
413	-	-	62
\$ 4,423	\$ -	\$ -	\$ 62
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
1,449	-	-	-
1,072	-	-	-
940	-	-	-
1,312	-	-	-
963	-	-	-
945	-	-	-
803	-	-	121
\$ 7,484	\$ -	\$ -	\$ 121

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S74R_S_OPP HOUSE SCHOOLS				
2006	\$ 76	\$ -	\$ 76	\$ -
2007	80	-	80	-
2008	90	-	90	-
2009	88	-	88	-
2010	88	-	88	-
2011	90	-	90	-
2012	93	-	93	-
2013	98	-	98	-
2014	97	4	97	7
2015	97	85	85	85
Total S74R_S_OPP HOUSE SCHOOLS	\$ 896	\$ 88	\$ 883	\$ 92
S9NR_S_CAP MELROSE SCHOOLS				
2006	\$ 1,795	\$ -	\$ 1,795	\$ -
2007	1,733	-	1,733	-
2008	1,540	-	1,540	-
2009	1,699	-	1,699	-
2010	1,733	-	1,733	-
2011	1,680	-	1,680	-
2012	1,733	-	1,733	-
2013	1,885	1	1,885	1
2014	1,807	99	1,803	105
2015	2,201	2,195	2,195	2,195
Total S9NR_S_CAP MELROSE SCHOOLS	\$ 17,804	\$ 2,295	\$ 17,794	\$ 2,301
S9NR_S_DEBT MELROSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	3,551	-	3,551	-
2012	3,713	-	3,713	-
2013	3,827	2	3,827	2
2014	3,538	194	3,530	205
2015	4,191	4,180	4,180	4,180
Total S9NR_S_DEBT MELROSE SCHOOLS	\$ 18,820	\$ 4,375	\$ 18,801	\$ 4,386

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 76	\$ -	\$ -	\$ -
80	-	-	-
90	-	-	-
88	-	-	-
88	-	-	-
90	-	-	-
93	-	-	-
98	-	-	-
97	-	-	-
85	-	-	13
\$ 883	\$ -	\$ -	\$ 13
\$ 1,795	\$ -	\$ -	\$ -
1,733	-	-	-
1,540	-	-	-
1,699	-	-	-
1,733	-	-	-
1,680	-	-	-
1,733	-	-	-
1,885	-	-	-
1,803	-	-	4
2,193	-	-	6
\$ 17,793	\$ -	\$ -	\$ 10
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
3,551	-	-	-
3,713	-	-	-
3,827	-	-	-
3,530	-	-	8
4,176	-	-	12
\$ 18,798	\$ -	\$ -	\$ 19

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S9NR_S_OPP MELROSE SCHOOLS				
2006	\$ 449	\$ -	\$ 449	\$ -
2007	433	-	433	-
2008	385	-	385	-
2009	425	-	425	-
2010	433	-	433	-
2011	420	-	420	-
2012	433	-	433	-
2013	471	-	471	-
2014	452	25	451	26
2015	550	549	549	549
Total S9NR_S_OPP MELROSE SCHOOLS	\$ 4,451	\$ 574	\$ 4,449	\$ 575
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S9NR_S_TECH_DEBT MELROSE SCHOOLS	\$ -	\$ -	\$ -	\$ -
S9R_S_CAP MELROSE SCHOOLS				
2006	\$ 470	\$ -	\$ 470	\$ -
2007	482	-	482	-
2008	459	-	459	-
2009	494	-	494	-
2010	477	-	477	-
2011	592	-	592	-
2012	590	-	590	-
2013	584	-	584	-
2014	579	2	579	2
2015	628	628	628	628
Total S9R_S_CAP MELROSE SCHOOLS	\$ 5,353	\$ 630	\$ 5,353	\$ 630

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ 449	\$ -	\$ -	\$ -
433	-	-	-
385	-	-	-
425	-	-	-
433	-	-	-
420	-	-	-
433	-	-	-
471	-	-	-
451	-	-	1
548	-	-	2
\$ 4,448	\$ -	\$ -	\$ 2
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 470	\$ -	\$ -	\$ -
482	-	-	-
459	-	-	-
494	-	-	-
477	-	-	-
592	-	-	-
590	-	-	-
584	-	-	-
579	-	-	-
628	-	-	-
\$ 5,353	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
S9R_S_DEBT MELROSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	1,251	-	1,251	-
2012	1,263	-	1,263	-
2013	1,222	-	1,222	-
2014	1,178	3	1,178	3
2015	1,247	1,247	1,247	1,247
Total S9R_S_DEBT MELROSE SCHOOLS	\$ 6,161	\$ 1,250	\$ 6,161	\$ 1,250
S9R_S_OPP MELROSE SCHOOLS				
2006	\$ 118	\$ -	\$ 118	\$ -
2007	120	-	120	-
2008	115	-	115	-
2009	124	-	124	-
2010	119	-	119	-
2011	137	-	137	-
2012	137	-	137	-
2013	136	-	136	-
2014	134	-	134	0
2015	146	146	146	146
Total S9R_S_OPP MELROSE SCHOOLS	\$ 1,286	\$ 146	\$ 1,286	\$ 146
S9R_S_TECH_DEBT MELROSE SCHOOLS				
2006	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
Total S9R_S_TECH_DEBT MELROSE SCHOOLS	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Distributed To Date	County Receivable at Year End	County Receivable at Year End	County Receivable at Year End
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,251	-	-	-
1,263	-	-	-
1,222	-	-	-
1,178	-	-	-
1,247	-	-	-
\$ 6,161	\$ -	\$ -	\$ -
\$ 118	\$ -	\$ -	\$ -
120	-	-	-
115	-	-	-
124	-	-	-
119	-	-	-
137	-	-	-
137	-	-	-
136	-	-	-
134	-	-	-
146	-	-	-
\$ 1,286	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2016

Agency	Property Taxes Levied	Collected In Current Year	Collected To Date	Distributed In Current Year
GRAND TOTALS	\$ 67,735,200	\$ 8,299,981	\$ 67,106,216	\$ 8,412,128
2006	\$ 5,071,780	\$ 1	\$ 5,070,330	\$ -
2007	5,471,547	-	5,469,981	-
2008	6,196,309	2	6,194,584	-
2009	6,461,314	16	6,453,770	16
2010	6,879,470	32	6,876,624	31
2011	7,065,722	1,104	7,061,398	1,196
2012	7,208,184	5,454	7,200,872	13,326
2013	7,336,912	48,542	7,316,367	61,943
2014	7,626,635	285,390	7,502,845	376,171
2015	8,417,315	7,959,434	7,959,434	7,959,433
	<u>\$ 67,735,200</u>	<u>\$ 8,299,981</u>	<u>\$ 67,106,216</u>	<u>\$ 8,412,128</u>

See independent auditors' report.

Distributed To Date	Current Amount Uncollectible	To-Date Amount Uncollectible	County Receivable at Year End
\$ 67,056,290	\$ 113	\$ 15,506	\$ 613,477
\$ 5,070,330	\$ -	\$ 1,386	\$ 65
5,469,981	-	1,496	71
6,194,569	-	1,473	252
6,453,768	-	1,885	5,664
6,876,624	-	2,168	700
7,061,398	-	2,296	2,028
7,200,830	-	2,149	5,164
7,313,412	-	2,172	18,372
7,495,941	-	371	123,418
7,919,426	113	114	457,743
\$ 67,056,290	\$ 113	\$ 15,506	\$ 613,477

See independent auditors' report.

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STATE OF NEW MEXICO
Roosevelt County
Schedule of Changes in Fiduciary Assets and Liabilities - Agency Funds
For the Year Ended June 30, 2016

Schedule VII

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<i>Assets</i>				
Cash	\$ 105,394	\$ 19,080	\$ 105,317	\$ 19,157
Property taxes receivable	270,451	4,428,078	4,360,611	337,918
<i>Total assets</i>	<u>\$ 375,845</u>	<u>\$ 4,447,158</u>	<u>\$ 4,465,928</u>	<u>\$ 357,075</u>
<i>Liabilities</i>				
Deposits held in trust	\$ 105,394	\$ 19,080	\$ 105,317	\$ 19,157
Due to other taxing entities	270,451	4,428,078	4,360,611	337,918
<i>Total liabilities</i>	<u>\$ 375,845</u>	<u>\$ 4,447,158</u>	<u>\$ 4,465,928</u>	<u>\$ 357,075</u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
Schedule of Vendor Information for Purchases Exceeding \$60,000 (excluding GRT)
For the Year Ended June 30, 2016

Prepared by: Roosevelt County

Title: County Manager

Date: October 17, 2016

RFP#/ RFB#	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract
2016-01	RFP	Trinity Services Group, Inc.	\$156,109	N/A
2016-02	RFP	None		N/A
2016-03	ITB	Frank Levacy Trucking	\$221,299	N/A
2016-03	ITB	Stephens Construction	N/A	N/A
2016-03	ITB	Little Gator Trucking, LLC	N/A	N/A
2016-04	RFP	McClain + Yu Architecture	\$52,312	\$38,187
2016-04	RFP	Durham Mackay Architects	N/A	N/A
2016-04	RFP	KGA	N/A	N/A
2016-04	RFP	Weller Architects	N/A	N/A
2016-04	RFP	Cherry/See/Reames Architects	N/A	N/A
2016-04	RFP	fbt architects	N/A	N/A
2016-05	ITB	TFC Construction	N/A	N/A
2016-06	RFP	Correct Care Solutions Southwest Correctional	\$501,501	N/A
2016-06	RFP	Medical Group	N/A	N/A

See independent auditors' report.

Name and Physical Address per the Procurement Documentation, of <u>ALL</u> Vendors that Responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Vendor In-State and Chose Veteran's Preference (Y or N) For Federal	Brief Description of the Scope of Work
Trinity Services Group, Inc., 477 Commerce Blvd, Oldsmar, FL. 34677	N	N	Food Service for Detention Center
No response	N/A	N/A	Healthcare Services
Frank Levacy Trucking, 1794 S. RR 2 Ln, Portales, NM 88130	Y	N	Haul & Delivery of Road Materials
Stephens Construction, PO Box 192, Texaco, NM 88135	Y	N	Haul & Delivery of Road Materials
Little Gator Trucking, 1966 S. RR 8 Portales, NM 88130	Y	N	Haul & Delivery of Road Materials
McClain + Yu Architecture, 2009 Ridgecrest Dr SE Albuquerque, NM 87108	Y	N	Design Services
Durham Mackay Architects, 102 N Canyon Carlsbad, NM 88220	Y	N	Design Services
KGA, 214 Truman St. NE, Albuquerque, NM 87108	Y	N	Design Services
Weller Architects, 401 Alvarado Dr. SE, Ste. D, Albuquerque, NM 87108	Y	N	Design Services
Cherry/See/Reames Architects, 220 Gold Ave. SW, Albuquerque, NM 87102	Y	N	Design Services
fbt Architects, 6501 Americas Pkwy NE, Ste. 300 Albuquerque, NM 87110	Y	N	Design Services
TFC Construction, PO Box 4, La Joya, NM 87028	Y	N	Construction of Arise Facility - Project cancelled
Correct Care Solutions, 1283 Murfreesboro Rd, Nashville, TN 37217	N	N	Healthcare Services
Southwest Correctional Medical Group, 2511 Garden Rd, Ste. A160, Monterey, CA 93940	N	N	Healthcare Services

See independent auditors' report.

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COMPLIANCE SECTION

**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***

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
Roosevelt County Commissioners
Roosevelt County
Portales, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual fund statements and related budgetary comparisons of the County, presented as supplementary information, and have issued our report thereon dated October 25, 2016.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item FS 2016-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item FS 2015-001 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 any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

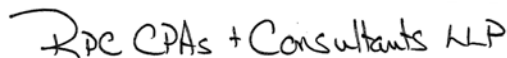
We noted a certain matters that are required to be reported per section 12-6-5 NMSA 1978 that we have described in the accompanying schedule of findings and responses. Findings as items FS 2015-002 and FS 2015-012.

County's Responses to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
October 25, 2016

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STATE OF NEW MEXICO
Roosevelt County
Schedule of Findings and Responses
June 30, 2016

Schedule IX
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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? | Yes |
| 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

FS 2015-001 – Deficiencies in Internal Control Structure Design, Operation, and Oversight (Repeated/Modified) – Significant Deficiency

Condition: The County is in the process of implementing a comprehensive documented internal control structure. However, we noted the following areas in which the County does not have sufficient key internal controls in place:

- Lack of internal controls over cash receipts. There is no formal policy or procedure followed by the County Clerk or Sheriff's Departments to ensure that cash collected at these locations is being received by the Treasurer.
- Not all departments within the County are consistently following new internal control processes over credit card purchases. Exception reports for Wright Express Fleet cards are not being utilized by the Sheriff Department.
- During our testwork over payroll, we noted in 1 instance out of 6 tested, totaling \$1,189.17, the County Manager sign off was missing on the "Base Pay Report" and the Payroll Checklist was not completed by the Human Resources Director.
- Deputy County Treasurer reviews the bank statements and also prepares the bank reconciliation, and as of the fiscal year-end there was no key internal controls to review the bank reconciliations.

Effect: Because the internal control structure is not documented, management and staff are unsure about what procedures and processes to follow to properly safeguard assets. Adequate controls are not in place to safeguard assets and prevent or detect intentional or unintentional misstatements of accounting information.

Cause: For the fiscal year 2016 management has made improved efforts to implement new internal control policies and processes, but due to a lack of a comprehensive and documented internal control policy in place, employees are not consistently following these new processes and management and the board are not consistently monitoring compliance with these new processes.

Criteria: The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication, and monitoring elements of internal control.

Auditors' Recommendations: The County should complete its documented comprehensive internal control structure and ensure that it is followed. Management should follow and ensure that all staff follows the County's documented internal control procedures, and the body charged with governance should provide effective oversight of the internal control and financial reporting processes.

Agency's Response:

Point No. 1: The Treasurer adopted a Cash Handling Procedure Oct. 28, 2015 and distributed it to all departments and offices.

On July 22, 2016, the Sheriff implemented the following steps for cash receipts:

- All cash received at the Sheriff's Office will be receipted.
- All cash received will be given to the Treasurer's Office the next business day.
- The Executive Secretary and Lieutenant have both been trained on this procedure and will provide the internal control and oversight, along with the Sheriff, to ensure the policy is followed.

On July 22, 2016 the Clerk implemented the following changes in their cash receipts process:

- One staff member and the Clerk verify the cash received within the office before being deposited with the Treasurer's Office. This internal control now ensures two reviews and approvals prior to depositing with the Treasurer's Office.
- Clerk's Office is following the Cash Handling Procedure from the Treasurer's Office.

On Oct. 21, 2016 the Treasurer modified and provided a Depository Form for the Sheriff and Clerks Offices that require two internal reviews and signatures.

Section II – Financial Statement Findings (continued)

FS 2015-001 – Deficiencies in Internal Control Structure Design, Operation, and Oversight (Repeated/Modified) – Significant Deficiency (continued)

Point No. 2: The Exception Report was not the issue, it was multiple missing signatures on WEX Card Fuel Logs from the Sheriff's Office. As of July 2016, the Sheriff's Office is utilizing the County Fuel Log completely. All WEX Card fuel logs and receipts are reviewed and submitted by each vehicle operator. The logs and receipts are reviewed and approved by the Lieutenant prior to being submitted to the Financial Specialist for additional review and approval. The Financial Specialist distributed the WEX Exception Report to all departments and offices in fiscal year 2016 and will continue in this practice for fiscal year 2017.

Point No. 3: Internal controls and processes are in place to ensure each payroll process is completed. Since March 2016, the Financial Specialist requires the County Manager or Human Resources Administrator to review and approve the base payroll report prior to initiating the continued payroll process.

Point No. 4: During fiscal year 2016, the Department of Finance Administration has provided the oversight and internal control during their onsite quarterly review of the bank reconciliation. This is not a permanent solution to the need of this internal control. The Treasurer's office will continue to construct the bank reconciliation and review by alternating responsibilities between the Treasurer and Deputy Treasurer. One person will construct the bank reconciliation the other will do the oversight and review. This will be documented in each monthly bank reconciliation to ensure the presence of this internal control. The Treasurer will ensure this internal control is in place and documented by Nov. 1, 2016.

Section II – Financial Statement Findings (continued)

FS 2016-001 Accounts Receivable Cutoff — Material Weakness

Condition: During our performance of testing subsequent receipts related to the audit procedures performed over accounts receivable, we noted that the County incorrectly excluded the June accrual of GRT and Combined Fuel taxes for a total of \$296,029. In addition, it was determined during audit procedures performed over grants receivable that \$548,479 in grant revenues were incorrectly excluded from the 2015 financial statements.

Effect: Without adequate controls over cutoff of accounts receivable the County has a higher likelihood of its revenue being understated at year end.

Cause: The County created a listing of accounts receivable at June 30, 2016 and left off the June accruals of GRT and Combined Fuel Taxes. Though the reports from the New Mexico Tax and Revenue Department indicate these tax revenues are for July collections, the taxes were earned in June and should be considered receivables. As for the grant revenues, the drawdowns were received in September 2015 but these revenues are received on a reimbursement basis and were earned by work performed during fiscal year 2015.

Criteria: According to AU-C Section 265, a system of internal control over financial reporting does not stop at the general ledger. Well-designed systems include controls over financial statement preparation, including GAAP-Basis accruals, and any footnote disclosures. Generally Accepted Accounting Principles (GAAP) state that revenue recognition is recognized in the period in which the transaction is incurred.

Auditors' Recommendation: We recommend that the County implement a system to double-check their listing of accounts receivable and subsequent receipts in order to verify that all accounts receivable items are included in the year-end balance, and that communication between the County Treasurer and Finance Department remain open so that the Treasurer is aware of future receivables in the subsequent months.

Agency's Response: The auditors advised the County Treasurer to list accounts receivable through Sept. 1, 2016. The grant receivables for the road fund were not received until after Sept. 1, 2016 therefore they were outside the parameters provided by the auditors. In regards to the grant receivables, some of the work was completed during fiscal year 2015 and some of the work was completed in fiscal year 2016. Communication lines between the Treasurer's Office and Administration will remain open.

The Treasurer will double check the business activity section of the State of New Mexico Tax and Revenue reports and include the ones that have a delay in the reporting. The business activity month will also be recorded on the receipt. There has been an addition to the Depository Form to help aid in this process as well by ensuring this deposit is applicable for the current fiscal year. The Department of Finance Administration has provided a form to ensure recording of GRT, motor vehicle, fuel, oil and gas, and property taxes.

Section III – Section 12-6-5 NMSA Findings

FS 2015-002 Inadequate Documentation for Travel and Per Diem Expenditures (Repeated/Modified) – Finding that does not rise to the level of a significant deficiency

Condition: The County's Travel and Per Diem policy does not follow the State Statute regarding returns from overnight travel and their travel request forms did not allow for accurate calculations of partial day reimbursements. Though the County has implemented a stricter policy regarding travel reimbursements and these reimbursements are based on actual expenses incurred, the last day of overnight travel is based on a per diem rate per the statute, and this could not be calculated using the County's current travel request form.

- In two out of five instances tested, the County did not have sufficient documentation for payments totaling \$38.94.

Effect: Unauthorized travel and per diem expenditures may be processed and paid without proper approval and rate calculation. Noncompliance with statutes may subject officials and employees to punishment as defined by state statutes.

Cause: The County's current Travel Request Form does not require employees to provide the times travel started and ended on overnight travel reimbursement requests. As such the partial per diem on the last day of travel could not be accurately calculated.

Criteria: Travel policies and procedures shall be in compliance with the Per Diem and Mileage Act, Section 2.42.2, NMSA 1978, and Department of Finance and Administration (DFA) regulations. Internal control structure is required to demonstrate the County's ability to record, process, summarize, and report financial statement assertions of existence and occurrence.

Auditors' Recommendation: We recommend the County revise their current Travel Request Form and Travel and Per Diem policy to require all employees to provide exact times for overnight travel reimbursement requests and that management review all supporting documentation and retain all documents to ensure compliance with 2.42.2 NMSA. The new policy should be clear, written, and communicated to all to whom it applies and enforced uniformly. It was noted during the audit that County Management began revising this policy for the 2017 fiscal year.

Agency Response: On July 26, 2016 the Board of Commissioners approved a revised Travel and Per Diem Policy. This policy has been distributed to all departments and offices and training has been provided. The policy also included a revised form to record the exact time of departure and return and this form is being utilized for all County sanctioned travel. The Financial Specialist reviews and approves each travel form prior to processing for payment.

Section III – Section 12-6-5 NMSA Findings (continued)

**FS 2015-012 Untimely Preparation and Submission of PERA and RHC Reports (Repeated/Modified) —
Other Noncompliance/Finding that do not rise to the level of a significant deficiency**

Condition: During our reconciliation of PERA and RHC reports for the County, it was noted that in three out of twelve months, PERA and RHC reports were not submitted by the regulatory due date. As noted in their prior year response, the County implemented new payroll procedures, however, during the above mentioned three month period, the former Human Resources Director was not carrying out these procedures. After this discovery the reports were submitted and further reports followed the reporting guidelines.

Effect: The County is subjected to assessed fees; payment for these fees is made with public funds.

Cause: Due to a lack of internal controls over the payroll department, it was not determined that PERA and RHC reports for pay periods in October, November, and December 2015 were not submitted until the Human Resources Director was put on leave in January 2016. The employee is no longer with the County.

Criteria: Per PERA Employer Guide, section 2 Employer Reporting, both the Wage and Contribution Report (WCR) and the combined contributions are due to PERA no later than the fifth working day after the payday applicable to the payroll period being reported. Per Section 10-7C-15(C) NMSA 1978, a participating employer of RHC must submit their reports before the tenth day after the last day of the month.

Auditors' Recommendation: We recommend that the County ensure its processes are reviewed and implemented so that it can submit all reports in a timely matter to avoid any late fees, and implement an internal control policy to monitor these submissions and ensure the payroll department is in compliance with state statutes.

Agency's Response: This finding has been addressed internally on multiple levels. PERA and RHC payments are submitted along with all federal withholding immediately following each payroll. The HR Standard Operating Procedure (SOP) specifies each aspect of the payroll process. The Financial Specialist and new Human Resources Administrator have both been trained on all payroll reporting requirements and deadlines and utilize the HR SOP to ensure all deadlines are met.

STATE OF NEW MEXICO
Roosevelt County
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Section IV – Prior Year Audit Findings

FS 2015-001- Deficiencies in Internal Control Structure Design, Operation, and Oversight – Repeated/Modified

FS 2015-002- Inadequate Documentation for Travel and Per Diem Expenditures – Repeated/Modified

FS 2015-003- Procurement Code- Bids – Resolved

FS 2015-004- Personal Use of County Vehicle – Resolved

FS 2015-005- Volunteer Firefighter – Resolved

FS 2015-006- Preparation of Accounts Payable – Resolved

FS 2015-007- Bank Reconciliation and recording of cash – Resolved

FS 2015-008- Fixed Asset Disposals – Resolved

FS 2015-009- Capital Asset Cost and Related Accumulated Depreciation – Resolved

FS 2015-010- Recording of Debt and Related Cash – Resolved

FS 2015-011- Accrued Compensation – Resolved

FS 2015-012- Untimely Preparation and submission of PERA Reports – Repeated/Modified

FS 2015-013- Record Retention – Resolved

FS 2015-014- Lack of Maintaining Property Tax Roll Schedule – Resolved

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STATE OF NEW MEXICO

Roosevelt County

Other Disclosures

June 30, 2016

Exit Conference

An exit conference was held on October 25, 2016. In attendance were the following:

Representing Roosevelt County:

Amber Hamilton, County Manager
Gene Creighton, County Commissioner
Jake Lopez, County Commissioner
Layle Sanchez, County Treasurer
DeAun Searl, County Clerk
George Beggs, County Assessor
Stevin Floyd, Chief Deputy Assessor
Ricky Lovato, Road Superintendent
Larry Phillips, Detention Administrator
Rita Hill, Detention Office Assistant
Debra Olds, Human Resources Administrator
Carol Flores, Special Projects Coordinator
Malin Parker, Sheriff
Javier Sanchez, Lieutenant Sheriff's Office
Shana Hernandez, Executive Secretary Sheriff's Office
Michael Steininger, CMO, CPO, Special Director of State of New Mexico, DFA/LGD

Representing RPC CPAs + Consultants, LLP:

Robert Cordova, CPA, Audit Partner

Auditor Prepared Financial Statements

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