



Financial Statements
For the Year Ended June 30, 2018

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INTRODUCTORY SECTION

STATE OF NEW MEXICO
Roosevelt County
Annual Financial Report
June 30, 2018
Table of Contents

INTRODUCTORY SECTION	<u>Exhibit</u>	<u>Page</u>
Table of Contents		4-5
Official Roster		6
FINANCIAL SECTION		
Independent Auditors' Report		8-10
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements:		
Statement of Net Position	A-1	12-13
Statement of Activities	A-2	15
Fund Financial Statements:		
Balance Sheet - Governmental Funds	B-1	16
Reconciliation of the Balance Sheet to the Statement of Net Position		17
Statement of Revenues, Expenditures, and Changes in Fund		
Balances - Governmental Funds	B-2	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities		19
Statement of Revenues, Expenditures, and Changes in Fund Balance -		
Budget (Non-GAAP Budgetary Basis) and Actual:		
General Fund	C-1	20
Road Special Revenue Fund	C-2	21
Statement of Fiduciary Assets and Liabilities - Agency Funds	D-1	22
NOTES TO THE FINANCIAL STATEMENTS		23-61
	<u>Statement/ Schedule</u>	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Proportionate Share of the Net Pension Liability	A-1	64-67
Schedule of the County's Contributions - Public Employees Retirement Association Plan	A-2	68-71
Notes to Required Supplementary Information		73
Schedule of Proportionate Share of the Net OPEB Liability	B-1	74
Schedule of the County's Contributions - Retiree Healthcare OPEB Plan	B-2	75
SUPPLEMENTARY INFORMATION		
Nonmajor Fund Descriptions		78-79
Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet - Nonmajor Governmental Funds	A-1	80-85
Combining Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Nonmajor Governmental Funds	A-2	86-90

STATE OF NEW MEXICO
Roosevelt County
Annual Financial Report
June 30, 2018
Table of Contents

	Statement/ Schedule	Page
SUPPORTING SCHEDULES		
Schedule of Collateral Pledged by Depository for Public Funds	I	92
Schedule of Deposits and Investment Accounts	II	93
Schedule of Tax Roll Reconciliation- Property Tax Receivable	III	95
County Treasurer's Property Tax Schedule	IV	96-175
Schedule of Changes in Fiduciary Assets and Liabilities - Agency Funds	V	176
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 <i>Government Auditing Standards</i>		178-179
Schedule of Findings and Responses	VI	180-181
OTHER DISCLOSURES		182

STATE OF NEW MEXICO

Roosevelt County

Official Roster

June 30, 2018

**Board of County
Commissioners**

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

Elected Officials

Layle Sanchez	Treasurer
George Beggs	Assessor
Michelle Bargas	Probate Judge
DeAun Searl	Clerk
Malin Parker	Sherriff

**Administrative
Officials**

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

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Roosevelt County Commission
Roosevelt County
Wayne Johnson
New Mexico State Auditor
Portales, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County (the County), as of and for the year ended June 30, 2018, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County, as of June 30, 2018, and the respective changes in financial position thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedules A-1 through B-2 and notes to the Required Supplementary Information on pages 64 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Cordova CPAs LLC
Albuquerque, New Mexico
November 30, 2018

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO
Roosevelt County
Statement of Net Position
June 30, 2018

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 4,148,977
Investments	2,770,078
Receivables:	
Property taxes	338,585
Other taxes	706,294
Other	31,411
<i>Total current assets</i>	<u>7,995,345</u>
Noncurrent assets	
Restricted cash and cash equivalents	490,074
Capital assets	49,161,863
Less: accumulated depreciation	<u>(36,451,702)</u>
<i>Total noncurrent assets</i>	<u>13,200,235</u>
<i>Total assets</i>	<u>21,195,580</u>
Deferred outflows of resources	
Deferred outflows- pension	1,497,672
Deferred outflows- OPEB	<u>66,964</u>
<i>Total deferred outflows of resources</i>	<u>1,564,636</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 22,760,216</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 184,610
Accrued payroll	126,235
Accrued interest	42,403
Accrued compensated absences	166,487
Current portion of loans payable	519,987
	<hr/>
<i>Total current liabilities</i>	1,039,722
	<hr/>
Noncurrent liabilities	
Loans payable	8,293,861
Net pension liability	5,124,178
Net OPEB liability	3,210,237
	<hr/>
<i>Total noncurrent liabilities</i>	16,628,276
	<hr/>
<i>Total liabilities</i>	17,667,998
	<hr/>
Deferred inflows of resources	
Deferred inflows- pension	852,949
Deferred inflows- OPEB	730,642
	<hr/>
<i>Total deferred inflows of resources</i>	1,583,591
	<hr/>
Net position	
Net investment in capital assets	3,896,313
Restricted for:	
Debt service	1,101,564
Special revenue projects	2,787,206
Unrestricted	(4,276,456)
	<hr/>
<i>Total net position</i>	3,508,627
	<hr/>
<i>Total liabilities, deferred inflows of resources, and net position</i>	\$ 22,760,216
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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, 2018

Exhibit A-2

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,349,118	\$ 389,530	\$ 631,939	\$ -	\$ (1,327,649)
Public safety	4,874,523	307,855	289,627	-	(4,277,041)
Public works	1,680,916	7,675	-	992,294	(680,947)
Culture and recreation	327,245	-	2,019	-	(325,226)
Health and welfare	1,588,784	923	-	-	(1,587,861)
Interest	267,683	-	-	-	(267,683)
<i>Total governmental activities</i>	<u>\$ 11,088,269</u>	<u>\$ 705,983</u>	<u>\$ 923,585</u>	<u>\$ 992,294</u>	<u>(8,466,407)</u>
General Revenues:					
Taxes:					
Property					4,260,555
Gross receipts taxes					3,935,459
Gasoline and motor vehicle					933,049
Other					325,149
Payment in lieu of taxes					469,709
Investment income					24,925
Miscellaneous income					37,615
Gain on sale of capital assets					22,825
Contribution of capital (Note 6)					<u>(61,420)</u>
Total general revenues					<u>9,947,866</u>
Change in net position					<u>1,481,459</u>
Net position, beginning					5,840,417
Net position, restatement (Note 13)					<u>(3,813,249)</u>
Net position, as restated					<u>2,027,168</u>
<i>Net position, ending</i>					<u>\$ 3,508,627</u>

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

STATE OF NEW MEXICO
Roosevelt County
Balance Sheet
Governmental Funds
June 30, 2018

Exhibit B-1
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 2,104,829	\$ 786,785	\$ 1,747,437	\$ 4,639,051
Investments	2,512,456	-	257,622	2,770,078
Receivables:				
Property taxes	338,585	-	-	338,585
Other taxes	394,713	105,925	205,656	706,294
Other receivables	26,566	-	4,845	31,411
<i>Total assets</i>	<u>\$ 5,377,149</u>	<u>\$ 892,710</u>	<u>\$ 2,215,560</u>	<u>\$ 8,485,419</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 19,863	\$ 4,709	\$ 160,038	\$ 184,610
Accrued payroll	105,811	19,907	517	126,235
<i>Total liabilities</i>	<u>125,674</u>	<u>24,616</u>	<u>160,555</u>	<u>310,845</u>
<i>Deferred inflows of resources</i>				
Property taxes	297,679	-	-	297,679
<i>Total deferred inflows of resources</i>	<u>297,679</u>	<u>-</u>	<u>-</u>	<u>297,679</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General county operations	-	-	348,561	348,561
Maintenance of roads	-	696,805	-	696,805
EMS and fire departments	-	-	192,011	192,011
Public safety	-	-	59,919	59,919
Health and welfare	-	-	138,053	138,053
Debt service expenditures	-	-	1,120,659	1,120,659
Minimum fund balance	1,552,572	171,289	-	1,723,861
Committed to:				
Sherriff's evidence	-	-	2,490	2,490
EMS and fire departments	-	-	193,312	193,312
Unassigned	3,401,224	-	-	3,401,224
<i>Total fund balances</i>	<u>4,953,796</u>	<u>868,094</u>	<u>2,055,005</u>	<u>7,876,895</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 5,377,149</u>	<u>\$ 892,710</u>	<u>\$ 2,215,560</u>	<u>\$ 8,485,419</u>

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

STATE OF NEW MEXICO
Roosevelt County
Governmental Funds
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2018

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	\$ 7,876,895
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	12,710,161
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	297,679
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and therefore, are not reported in funds:	
Deferred outflows- pension	1,497,672
Deferred outflows- OPEB	66,964
Deferred inflows- pension	(852,949)
Deferred inflows- OPEB	(730,642)
Certain liabilities, including loans payable and related components, net pension and OPEB liabilities, accrued interest, and current and long-term portions of accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued compensated absences	(166,487)
Accrued interest	(42,403)
Loans payable	(8,813,848)
Net pension liability	(5,124,178)
Net OPEB liability	(3,210,237)
<i>Net position of governmental activities</i>	<u><u>\$ 3,508,627</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, 2018

Exhibit B-2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Revenues</i>				
Taxes:				
Property	\$ 4,211,953	\$ -	\$ -	\$ 4,211,953
Gross receipts	2,054,308	-	1,881,151	3,935,459
Gasoline and motor vehicle	311,048	622,001	-	933,049
Other	325,149	-	-	325,149
Intergovernmental:				
State operating grants	283,700	-	639,885	923,585
State capital grants	-	992,294	-	992,294
Payment in lieu of taxes	469,709	-	-	469,709
Licenses and fees	86,125	7,675	110,933	204,733
Charges for services	365,558	-	135,692	501,250
Investment income	12,631	-	12,294	24,925
Miscellaneous	37,615	-	-	37,615
<i>Total revenues</i>	<u>8,157,796</u>	<u>1,621,970</u>	<u>2,779,955</u>	<u>12,559,721</u>
<i>Expenditures</i>				
Current:				
General government	2,115,889	-	98,782	2,214,671
Public safety	3,875,138	-	352,748	4,227,886
Public works	-	1,465,232	-	1,465,232
Culture and recreation	166,151	-	-	166,151
Health and welfare	-	-	1,588,784	1,588,784
Capital outlay	53,111	590,241	465,031	1,108,383
Debt service:				
Principal	-	-	517,159	517,159
Interest	-	-	267,683	267,683
<i>Total expenditures</i>	<u>6,210,289</u>	<u>2,055,473</u>	<u>3,290,187</u>	<u>11,555,949</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,947,507</u>	<u>(433,503)</u>	<u>(510,232)</u>	<u>1,003,772</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	22,825	-	-	22,825
Transfers in	900	942,104	301,658	1,244,662
Transfers (out)	(1,243,740)	-	(922)	(1,244,662)
<i>Total other financing sources (uses)</i>	<u>(1,220,015)</u>	<u>942,104</u>	<u>300,736</u>	<u>22,825</u>
<i>Net change in fund balance</i>	727,492	508,601	(209,496)	1,026,597
<i>Fund balances, beginning of year</i>	<u>4,226,304</u>	<u>359,493</u>	<u>2,264,501</u>	<u>6,850,298</u>
<i>Fund balance - end of year</i>	<u>\$ 4,953,796</u>	<u>\$ 868,094</u>	<u>\$ 2,055,005</u>	<u>\$ 7,876,895</u>

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

STATE OF NEW MEXICO
Roosevelt County
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2018

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	\$	1,026,597
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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 outlay additions reported in capital outlay expenditures		1,108,383
Depreciation expense		(835,402)
Transfer of capital asset to Roosevelt General Hospital		(61,420)

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 the property taxes receivable		48,602
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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:

County pension contributions		353,712
Net pension expense		(627,136)
County OPEB contributions		66,964
Net OPEB expense		(127,630)

Expenses in the Statement of Activities that do not require current financial
resources are not reported as expenditures in the funds:

Decrease in accrued compensated absences		11,630
--	--	--------

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.

Principal payments on loans		517,159
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<i>Change in net position of governmental activities</i>	<i>\$</i>	<u><u>1,481,459</u></u>
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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, 2018

	Budgeted Amounts			Variances
	Original	Final	Actual	Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 4,164,642	\$ 4,194,642	\$ 4,209,347	\$ 14,705
Gross receipts	1,840,000	1,840,000	2,156,544	316,544
Gasoline, franchise and motor vehicle	260,000	260,000	253,831	(6,169)
Other	210,000	325,149	325,149	-
Intergovernmental:				
State operating grants	229,500	283,700	283,700	-
Payment in lieu of taxes	466,000	466,000	469,709	3,709
Charges for services	417,050	316,238	343,773	27,535
Licenses and fees	86,800	86,800	83,161	(3,639)
Investment income	-	-	12,631	12,631
Miscellaneous	4,000	6,000	36,965	30,965
<i>Total revenues</i>	<u>7,677,992</u>	<u>7,778,529</u>	<u>8,174,810</u>	<u>396,281</u>
<i>Expenditures</i>				
Current:				
General government	2,294,231	2,366,981	2,074,183	292,798
Public safety	4,246,316	4,292,218	3,953,899	338,319
Culture and recreation	196,165	197,165	162,539	34,626
Capital outlay	73,000	73,000	53,111	19,889
<i>Total expenditures</i>	<u>6,809,712</u>	<u>6,929,364</u>	<u>6,243,732</u>	<u>685,632</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>868,280</u>	<u>849,165</u>	<u>1,931,078</u>	<u>1,081,913</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	(38,334)	386,423	-	(386,423)
Proceeds from sale of capital assets	-	8,152	22,825	14,673
Transfers in	-	-	900	900
Transfers (out)	(829,946)	(1,243,740)	(1,243,740)	-
<i>Total other financing sources (uses)</i>	<u>(868,280)</u>	<u>(849,165)</u>	<u>(1,220,015)</u>	<u>(370,850)</u>
<i>Net change in fund balance</i>	-	-	711,063	711,063
<i>Fund balances - beginng of year</i>	-	-	3,906,222	3,906,222
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>4,617,285</u>	<u>\$ 4,617,285</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 711,063	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			(17,014)	
Adjustments to expenditures for salaries and operating expenses.			33,443	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 727,492</u>	

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

STATE OF NEW MEXICO

Exhibit C-2

Roosevelt County

Road Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2018

	Budgeted Amounts			Variances
	Original	Final	Actual	Final to Actual
<i>Revenues</i>				
Taxes:				
Gasoline and motor vehicle	\$ 570,000	\$ 570,000	\$ 516,076	\$ (53,924)
Intergovernmental:				
State capital grant	617,294	992,294	992,294	-
Licenses and fees	500	3,500	7,675	4,175
<i>Total revenues</i>	<u>1,187,794</u>	<u>1,565,794</u>	<u>1,516,045</u>	<u>(49,749)</u>
<i>Expenditures</i>				
Current:				
Public works	1,277,104	1,747,409	1,271,404	476,005
Capital outlay	772,294	766,294	759,453	6,841
<i>Total expenditures</i>	<u>2,049,398</u>	<u>2,513,703</u>	<u>2,030,857</u>	<u>482,846</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(861,604)</u>	<u>(947,909)</u>	<u>(514,812)</u>	<u>433,097</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	39,500	5,805	-	(5,805)
Transfers in	822,104	942,104	942,104	-
<i>Total other financing sources (uses)</i>	<u>861,604</u>	<u>947,909</u>	<u>942,104</u>	<u>(5,805)</u>
<i>Net change in fund balance</i>	-	-	427,292	427,292
<i>Fund balance - beginning of year</i>	-	-	359,493	359,493
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>786,785</u>	<u>\$ 786,785</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 427,292	
Adjustments to revenues for motor vehicle and gas taxes.			105,925	
Adjustments to expenditures for salaries and operating expenses.			<u>(24,616)</u>	
<i>Net change in fund balance (GAAP)</i>			<u>508,601</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, 2018

Exhibit D-1

Assets

Cash and cash equivalents	\$ 32,695
Property taxes receivable	<u>401,844</u>
<i>Total assets</i>	<u><u>\$ 434,539</u></u>

Liabilities

Deposits held in trust	\$ 32,695
Due to other entities	<u>401,844</u>
<i>Total liabilities</i>	<u><u>\$ 434,539</u></u>

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies

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

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

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

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

During the year ended June 30, 2018, the County adopted GASB Statements No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, No. 81, Irrevocable Split-Interest Agreements, No. 85, Omnibus 2017, No.86, Certain Debt Extinguishment Issues, are required to be implemented for the fiscal year ending June 30, 2018.

The pronouncement adopted that materially affects the financial statements and disclosures of the County for the year ended June 30, 2018 is GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions. The requirements of this Statement improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity

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

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, 2018

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

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

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

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

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

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, 2018

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

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

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

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

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

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

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

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

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, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. No interest was included as part of the cost of capital assets under construction.

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

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

Deferred Outflow of Resources: In addition to assets, the balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until that time. The County has four types of items that qualify for reporting in this category related to pension and OPEB plans which are discussed in Notes 11 and 12.

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2018, along with applicable PERA, FICA, and Medicare payables.

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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

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

The County has one type of deferred inflow which arises under the modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue - property taxes revenue not received in the period of availability are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has recorded \$297,679 related to property taxes revenue considered "unavailable." The County also has items related to the pension and OPEB plans which are discussed at Notes 11 and 12.

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

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

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

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

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

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

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

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

Nonspendable Fund Balance: At June 30, 2018, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2018, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$4,279,869 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 \$195,802 in order to provide services throughout the County. The details of these fund balance items are located on the governmental funds balance sheet as detailed on page 16.

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, 2018, the County maintains \$1,723,861 as minimum fund balances.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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

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

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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

	Excess (deficiency) of revenues over expenditures Operating income (loss)	
	Original Budget	Final Budget
Budgeted Funds:		
General Fund	\$ 868,280	\$ 849,165
Road Fund	\$ (861,604)	\$ (947,909)

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

Budgetary Information (continued)

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

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2018 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, 2018.

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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 3. Deposits and Investments (continued)

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, 2018, \$4,297,390 of the County's bank balance of \$4,547,390 was exposed to custodial credit risk. Although the \$4,297,390 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, 2018.

	James Polk Stone Community Bank
Amount of deposits	\$ 4,547,390
FDIC Coverage	(250,000)
Total uninsured public funds	<u>4,297,390</u>
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	<u>4,297,390</u>
Uninsured and uncollateralized	<u>\$ -</u>
Collateral requirement (50% of uninsured funds)	\$ 2,148,695
Pledged Collateral	<u>6,340,658</u>
Over (Under) collateralized	<u>\$ 4,191,963</u>

Custodial Credit Risk – Deposits

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

The New Mexico Finance Authority (NMFA) holds and invests cash related to debt service and reserve requirements on behalf of the County and in the County's name pursuant to loan agreements with the County. As of June 30, 2018, the County had \$490,074 held at New Mexico Finance Authority (NMFA).

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, 2018

NOTE 3. Deposits and Investments (continued)

As of June 30, 2018, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating
Money Market Accounts	<1 year	\$ 2,770,071	AA+***
U.S Treasury MM Mutual Fund	<1 year	490,074 *	AAA**
		<u>\$ 3,260,145</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

***Based of Standard & Poor's rating

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

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

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

The County utilizes pooled accounts for their funds. The General, Special Revenue, Capital Projects, and 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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 3. Deposits and Investments (continued)

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.

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, 2018:

<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
\$ 3,260,145	\$ 3,260,145	\$ -	\$ -

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 4,148,977
Restricted cash and cash equivalents per Exhibit A-1	490,074
Cash - Statement of Fiduciary Assets and Liabilities per Exhibit E-1	32,695
Investments per Exhibit A-1	<u>2,770,078</u>
Total cash, investments, and cash equivalents	<u>7,441,824</u>
Add: outstanding checks	366,111
Less: petty cash	(400)
Less: NMFA restricted accounts	(490,074)
Less: Money Market Accounts	<u>(2,770,070)</u>
Bank balance of deposits	<u><u>\$ 4,547,390</u></u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 4. Receivables

Receivables as of June 30, 2018, are as follows:

	<u>General</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Current receivables:				
Property taxes	\$ 338,585	\$ -	\$ -	\$ 338,585
Other taxes				
Gross receipts taxes	337,496	-	205,656	543,152
Gasoline and oil taxes	30,822	38,434	-	69,256
Motor vehicle taxes	26,395	67,491	-	93,886
Other receivables				
Charges for services	21,763	-	-	21,763
Miscellaneous	4,803	-	4,845	9,648
Totals	<u>\$ 759,864</u>	<u>\$ 105,925</u>	<u>\$ 210,501</u>	<u>\$ 1,076,290</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$297,679 that were not collected within the period of availability have been reclassified as deferred inflow in the governmental fund financial statements.

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

NOTE 5. Interfund Receivables, Payables, and Transfers

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

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Road Special Revenue Fund	\$ 942,104
General Fund	Courthouse Renovation Debt Service Fund	179,389
General Fund	Indoor Arena Debt Service Fund	115,247
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	3,500
Milnesand Fire Co. Special Revenue Fund	Milnesand EMS Special Revenue Fund	22
Traffic Grants Special Revenue Fund	General Fund	<u>900</u>
	Total	<u>\$ 1,244,662</u>

There were no interfund balances at June 30, 2018.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2018. Land and construction in progress are not subject to depreciation.

Governmental Activities:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Capital assets not being depreciated:				
Land	\$ 911,731	\$ -	\$ 61,420	\$ 850,311
Construction in progress	-	-	-	-
Total not being depreciated	<u>911,731</u>	<u>-</u>	<u>61,420</u>	<u>850,311</u>
Capital assets being depreciated:				
Buildings and improvements	21,946,123	7,841	-	21,953,964
Equipment	5,831,852	795,799	93,523	6,534,128
Infrastructure	19,518,717	304,743	-	19,823,460
Total being depreciated	<u>47,296,692</u>	<u>1,108,383</u>	<u>93,523</u>	<u>48,311,552</u>
Total capital assets	<u>48,208,423</u>	<u>1,108,383</u>	<u>154,943</u>	<u>49,161,863</u>
Accumulated depreciation:				
Buildings and improvements	11,597,292	423,616	-	12,020,908
Equipment	5,319,275	289,902	93,523	5,515,654
Infrastructure	18,793,256	121,884	-	18,915,140
Total accumulated depreciation	<u>35,709,823</u>	<u>835,402</u>	<u>93,523</u>	<u>36,451,702</u>
Capital assets, net	<u>\$ 12,498,600</u>	<u>\$ 272,981</u>	<u>\$ 61,420</u>	<u>\$ 12,710,161</u>

The County transferred a piece of land to Roosevelt General Hospital during the year that was worth \$61,420.

Depreciation expense for the year ended June 30, 2018 was charged to the functions of the governmental activities as follows:

General government	\$ 173,882
Public safety	369,320
Public works	183,662
Culture and recreation	108,538
Total	<u>\$ 835,402</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 7. Long-term Debt

During the year ended June 30, 2018, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Governmental Activities:

	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018	Due Within One Year
NMFA Loans	\$ 9,331,007	\$ -	\$ 517,159	\$ 8,813,848	\$ 519,987
Compensated Absences	178,117	145,787	157,417	166,487	166,487
Total	<u>\$ 9,509,124</u>	<u>\$ 145,787</u>	<u>\$ 674,576</u>	<u>\$ 8,980,335</u>	<u>\$ 686,474</u>

Loans

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

NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 1,694,983
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	3,210,065
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,533,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	<u>1,375,800</u>
Total Loans					<u>\$ 8,813,848</u>

The annual requirements to amortize the Loan Payable as of June 30, 2018, including interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2019	\$ 519,987	\$ 261,199	\$ 781,186
2020	530,320	253,912	784,232
2021	537,426	245,326	782,752
2022	548,879	235,430	784,309
2023	560,194	224,131	784,325
2024-2028	2,688,518	910,941	3,599,459
2029-2033	2,637,501	465,758	3,103,259
2034-2036	<u>791,023</u>	<u>84,704</u>	<u>875,727</u>
Total	<u>\$ 8,813,848</u>	<u>\$ 2,681,401</u>	<u>\$ 11,495,249</u>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 7. Long-term Debt (continued)

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

Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2018, compensated absences decreased \$11,630 from the prior year accrual. In prior years, the general fund was typically used to liquidate such long-term liabilities.

NOTE 8. Operating Leases

The County leases equipment under operating leases expiring during the next two 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, 2018, future minimum lease payments applicable to the operating leases are as follows:

Fiscal Year Ending June 30,	Amount
2019	\$ 39,744

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 funds with a deficit fund balance for the year ended June 30, 2018.
- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2018.
- C. Designated cash appropriations in excess of available balances. There were no funds with designated cash appropriation in excess of available balances as of June 30, 2018:

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM

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

Benefits Provided – Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members.

Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

TIER II

The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit equals at least 85 or at age 67 with 8 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contribution increased 1.5 percent and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM (continued)

PERA Contribution Rates and Pension Factors as of July 1, 2016						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per Year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	
State Plan 3	7.42 %	8.92 %	16.99 %	3.0 %	2.5 %	90 %
Municipal Plan 1 (plan open to new employers)	7.0 %	8.5 %	7.4 %	2.0 %	2.0 %	90 %
Municipal Plan 2 (plan open to new employers)	9.15 %	10.65 %	9.55 %	2.5 %	2.0 %	90 %
Municipal Plan 3 (plan closed to new employers 6/95)	13.15 %	14.65 %	9.55 %	3.0 %	2.5 %	90 %
Municipal Plan 4 (plan closed to new employers 6/00)	15.65 %	17.15 %	12.05 %	3.0 %	2.5 %	90 %
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.90%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

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

PERA Fund Division Municipal General: At June 30, 2018, the County reported a liability of \$3,508,038 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2017 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2017.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM (continued)

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2017.

The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the County's proportion was 0.2553 percent, which was an increase of 0.021 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the County recognized pension expense of \$413,910. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Municipal General	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of assumptions	\$ 161,773	\$ 36,251
Changes in proportion	178,481	256,534
Difference between expected and actual experience	137,842	179,671
Net difference between projected and actual earnings on pension plan investments	287,813	-
County's contributions subsequent to the measurement date	233,134	-
Total	<u>\$ 999,043</u>	<u>\$ 472,456</u>

\$233,134 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Municipal		
2019	\$	28,185
2020		257,806
2021		91,574
2022		(84,112)

PERA Fund Division Municipal Police: At June 30, 2018, the County reported a liability of \$1,616,140 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2017 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2017.

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2017.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM (continued)

The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the County's proportion was 0.2909 percent, which was a decrease of 0.0062 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the County recognized pension expense of \$213,226. At June 30, 2018, the County reported 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	\$ 96,155	\$ 37,581
Changes in proportion	53,582	40,952
Difference between expected and actual experience	98,156	301,960
Net difference between projected and actual earnings on pension plan investments	130,158	-
County's contributions subsequent to the measurement date	<u>120,578</u>	<u>-</u>
Total	<u>\$ 498,629</u>	<u>\$ 380,493</u>

\$120,578 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Police		
2019	\$	20,925
2020		71,019
2021		(56,330)
2022		(38,056)

Actuarial assumptions. The total pension liability in the June 30, 2017 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM (continued)

PERA FUND

PERA	
Actuarial valuation date	June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Pay
Amortization period	Solved for based on statutory rates
Asset valuation method	4 Year smoothed Market Value
Actuarial Assumptions:	
Investment rate of return	7.51% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll Growth	2.75% for first 9 years, then 3.254% annual rate
Projected salary increases	2.75% to 14.00% annual rate
Includes inflation at	2.25% annual rate first 9 years
	2.75% all other years
Mortality Assumption	RP-2000 Mortality Tables (Combined table for healthy post-retirement, Employee table for active members, and Disabled table for disabled retirees before retirement age) with projection to 2018 using Scale AA.
Experience Study Dates	July 1, 2008 to June 30, 2013 (demographic) and July 1, 2010 through June 30, 2016 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2017. These assumptions were adopted by the Board use in the June 30, 2016 actuarial valuation.

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

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	43.50%	7.39%
Risk Reduction & Mitigation	21.5	1.79
Credit Oriented Fixed Income	15.0	5.77
Real Assets	<u>20.00</u>	7.35
Total	100.00%	

Discount rate. A single discount rate of 7.51% was used to measure the total pension liability as of June 30, 2017. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.51%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 11. Pension Plan – Public Employee Retirement Association of NM (continued)

Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.51 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.51 percent) or 1-percentage-point higher (8.51 percent) than the current rate:

PERA Fund Municipal General Division	1% Decrease (6.51%)	Current Discount Rate	1% Increase (8.51%)
County's proportionate share of the net pension liability	\$ 5,498,254	\$ 3,508,038	\$ 1,852,897
PERA Fund Municipal Police Division	1% Decrease (6.51%)	Current Discount Rate	1% Increase (8.51%)
County's proportionate share of the net pension liability	\$ 2,577,296	\$ 1,616,140	\$ 827,370

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

Payables to the pension plan. At June 30, 2018, there were no contributions due and payable to PERA for the County.

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

General Information about the OPEB

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

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

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

Employees covered by benefit terms – At June 30, 2017, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	51,208
Inactive and eligible for deferred benefit	11,478
Current active members	<u>97,349</u>
	<u>160,035</u>
Active membership	
State general	19,593
State police and corrections	1,886
Municipal general	21,004
Municipal police	3,820
Municipal FTRE	2,290
Educational Retirement Board	<u>48,756</u>
	<u>97,349</u>

Contributions – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the County were \$99,012 for the year ended June 30, 2018.

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

At June 30, 2018, the County reported a liability of \$3,210,237 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2017. At June 30, 2017, the County's proportion was 0.07084 percent.

For the year ended June 30, 2018, the County recognized OPEB expense of \$127,630. At June 30, 2018 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ -	\$ 123,192
Net difference between expected and actual investments on OPEB plan investments	-	46,181
Change of assumptions	-	561,269
County's contributions subsequent to the measurement date	<u>66,964</u>	<u>-</u>
Total	<u><u>\$ 66,964</u></u>	<u><u>\$ 730,642</u></u>

Deferred outflows of resources totaling \$66,964 represent County contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

2019	\$ (155,340)
2020	(155,340)
2021	(155,340)
2022	(155,340)
2023	(109,282)

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

Valuation Date	June 30, 2017
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB; 2.25% for PERA
Projected payroll increases	3.50%
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs

Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

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

Asset Class	Long-Term Rate of Return
U.S. core fixed income	4.1%
U.S. equity - large cap	9.1
Non U.S. - emerging markets	12.2
Non U.S. - developed equities	9.8
Private equity	13.8
Credit and structured finance	7.3
Real estate	6.9
Absolute return	6.1
U.S. equity - small/mid cap	9.1

Discount Rate. The discount rate used to measure the Fund's total OPEB liability is 3.81% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2028. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Thus, 3.81% is the blended discount rate.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.81 percent) or 1-percentage-point higher (4.81 percent) than the current discount rate:

	1% Decrease (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
County's proportionate share of the net OPEB liability	\$ 3,893,968	\$ 3,210,237	\$ 2,673,789

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

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

	Trend Rate Sensitivity Analysis		
	1% Decrease	Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 2,730,528	\$ 3,210,237	\$ 3,584,292

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2017.

Payable Changes in the Net OPEB Liability. At June 30, 2018, the County had no outstanding amount of contributions to the OPEB plan and therefore, had no payables reported at fiscal year 2018.

NOTE 13. Prior Period Adjustment

Government Wide Restatements:

The County has a prior period adjustment for Governmental Activities of (\$3,813,249) which was required for implementation of GASB Statement No. 75. The adjustment reflects a beginning net OPEB liability of (\$3,874,073) and a beginning of deferred outflow of resources- employer contributions subsequent to the measurement date of \$60,824.

NOTE 14. 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 15. 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.

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

NOTE 16. Restricted Net Position

The government-wide statement of net position reports \$3,888,770 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 26 and 78-79.

NOTE 17. Subsequent Events

The date to which events occurring after June 30, 2018, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 30, 2018, which is the date on which the financial statements were issued. There were no events noted as of this date.

NOTE 18. Tax Abatements

The County has the following tax abatement agreements:

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

Tax abatement program (name and brief description)	New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.	New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.	New Mexico County Industrial Revenue Bonds ("IRB") - At the closing of a New Mexico County IRB transaction, the IRB project property, which may be any combination of real and personal property, is conveyed from the Company (a private entity) to a New Mexico county, which immediately leases the project property back to the Company. The county retains ownership, and the lease continues, for the term of the bonds, which may be any period specified by the county, up to 30 years. Under the New Mexico Constitution and applicable state statutes, this arrangement results in two separate tax subsidies. First, the project property is exempt from ad valorem taxation for the term of the bonds, and, second, purchases of project property that is tangible, depreciable, personal property are deductible or exempt, as the case may be, from gross receipts and compensating taxes.
Specific Tax(es) Being Abated	(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)	(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)	(i) Ad valorem property tax (all project property); (ii) gross receipts tax (tangible, depreciable, personal project property purchased from New Mexico vendors); and, (iii) compensating tax (tangible, depreciable, personal project property purchased from out-of-state vendors. Pursuant to NMSA 1978, Section 4-59-12 (1975), interest on the bond is also exempt from New Mexico income tax. Since, however, most modern IRBs are sold to affiliates of the Company, on a consolidated basis there is no income arising from the interest, and the income tax exemption is meaningless. (This IRB is held by an affiliate of the Company)
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)	County Industrial Revenue Bond Act, NMSA 1978, Sections 4-59-1 to -16 (1975, as amended through 2015)

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

(For example: through a reduction of assessed value)			
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and comensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5 125% of the price (for the compensating tax) and between 6 6250% and 8 1875% depending on the location in the county (for the gross receipts tax).	The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and comensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5 125% of the price (for the compensating tax) and between 6 6250% and 8 1875% depending on the location in the county (for the gross receipts tax).	The amount of the tax subsidy is primarily determined by the nature and value of the project property, which is generally correlated with the principal amount of the IRB issue. The amount of the tax subsidy typically varies a great deal between the construction phase of the IRB project and the period following the construction phase. During the construction phase, the company is ordinarily purchasing most of the equipment and other personal property that is eligible for gross receipts and comensating tax abatements. Such abatements are effective in full, immediately, and correspond currently to 5 125% of the price (for the compensating tax) and between 6 6250% and 8 1875% depending on the location in the county (for the gross receipts tax).

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

<p>How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc. (continued)</p>	<p>Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max). The assessed value of most real property that is subject to property taxation in New Mexico is based on the "fair value" of the property (which generally corresponds to its fair market value). The value of the IRB exemption on project real property is therefore also a function of the real property's fair market value. Over the term of the bonds, such fair market value, and the corresponding value of the tax exemption, may either decrease or increase, depending on market conditions, wear and tear on real property improvements, and other factors. The assessed value of most personal property in New Mexico is based on the depreciated value of the property, except that so long as the personal property is useful and used in the taxpayer's business, the assessed value may not be less than 12 5% of the original price. Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12 5% residual value.</p>	<p>Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max). The assessed value of most real property that is subject to property taxation in New Mexico is based on the "fair value" of the property (which generally corresponds to its fair market value). The value of the IRB exemption on project real property is therefore also a function of the real property's fair market value. Over the term of the bonds, such fair market value, and the corresponding value of the tax exemption, may either decrease or increase, depending on market conditions, wear and tear on real property improvements, and other factors. The assessed value of most personal property in New Mexico is based on the depreciated value of the property, except that so long as the personal property is useful and used in the taxpayer's business, the assessed value may not be less than 12 5% of the original price. Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12 5% residual value.</p>	<p>Exactly how much of the IRB subsidy takes the form of these excise tax abatements depends on how much of the project property corresponds to eligible tangible depreciable personal property. The IRB property tax exemption is effective starting in the first calendar year following the issuance of the bonds, and continues until the last calendar year in which the bonds are outstanding (30 years max). The assessed value of most real property that is subject to property taxation in New Mexico is based on the "fair value" of the property (which generally corresponds to its fair market value). The value of the IRB exemption on project real property is therefore also a function of the real property's fair market value. Over the term of the bonds, such fair market value, and the corresponding value of the tax exemption, may either decrease or increase, depending on market conditions, wear and tear on real property improvements, and other factors. The assessed value of most personal property in New Mexico is based on the depreciated value of the property, except that so long as the personal property is useful and used in the taxpayer's business, the assessed value may not be less than 12 5% of the original price. Therefore, the value of the IRB exemption from property tax of personal property will be highest early in the IRB term, but will decline relatively quickly, over the depreciation period, to the 12 5% residual value.</p>
<p>Are there provisions for recapturing abated taxes? (Yes or No)</p>	<p>No</p>	<p>Yes</p>	<p>Yes</p>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

<p>If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.</p>	<p>Not Applicable</p>	<p>Company is required to annually report number of full-time equivalent employees or contract service workers (collectively, "employees") employed by company at the facility. If the number of employees is less than 10 on the first December 31 following the Construction Completion Date (Dec 1, 2017), then the company may be required to pay the County 20% (if less than 10 employees), 50% (if less than 8 employees) or 100% (if less than 6 employees) of the ad valorem taxes on the Project Property that the Company would have been required to pay with respect to the property tax year corresponding to the applicable date of the Company's failure to employ the projected FTE employees if the bonds had not been issued and the Project Property had been subject to ad valorem taxation, calculated using mill levies and actual property tax valuations and rates for each such applicable tax year, and without giving effect to any other tax credits or incentives that may have been available to the company. If the Company fails to complete the project or ceases operations within 5 years of the date of issuance of the bonds, the company must pay to the county, within 90 days of such failure or cessation, 100% (if prior to completion or in years 0-3), 80% (if in year 4), 60% (if in year 5) or 0% (if in year 6 and thereafter) of the ad valorem taxes on real and personal property that the company would have been required to pay if the bonds had not been issued by the county and the project property had been subject to ad valorem taxation, calculated as described above, plus the applicable percentage of the amount of gross receipts tax that would have been payable by vendors of the project property if the bonds had not been issued and receipts from sales of project property had not been deductible form gross receipts of the vendors, plus the applicable percentage of the amount of compensating tax that would have been payable by the company with respect to project property if the bonds had not been issued.</p>	<p>Company is required to annually report number of full-time equivalent employees or contract service workers (collectively, "employees") employed by company at the facility. If the number of employees is less than 2 on the first December 31 following the Construction Completion Date (Dec 1, 2017), then the company may be required to pay the County 40% (if less than 2 employees) or 100% (if less than 1 employee) of the ad valorem taxes on the Project Property that the Company would have been required to pay with respect to the property tax year corresponding to the applicable date of the Company's failure to employ the projected FTE employees if the bonds had not been issued and the Project Property had been subject to ad valorem taxation, calculated using mill levies and actual property tax valuations and rates for each such applicable tax year, and without giving effect to any other tax credits or incentives that may have been available to the company. If the Company fails to complete the project or ceases operations within 5 years of the date of issuance of the bonds, the company must pay to the county, within 90 days of such failure or cessation, 100% (if prior to completion or in years 0-3), 80% (if in year 4), 60% (if in year 5) or 0% (if in year 6 and thereafter) of the ad valorem taxes on real and personal property that the company would have been required to pay if the bonds had not been issued by the county and the project property had been subject to ad valorem taxation, calculated as described above, plus the applicable percentage of the amount of gross receipts tax that would have been payable by vendors of the project property if the bonds had not been issued and receipts from sales of project property had not been deductible form gross receipts of the vendors, plus the applicable percentage of the amount of compensating tax that would have been payable by the company with respect to project property if the bonds had not been issued.</p>
<p>List each specific commitment</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District, as described in item 19, below; 2)</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District and Dora Consolidated School District, as</p>	<p>1) Commitment to pay PILOT to Elida Municipal School District and Dora Consolidated School District, as</p>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

made by the recipient of the abatement.	Commitment to rebuild/restore approximately 13.6 miles of county roads that have deteriorated as a result of heavy truck traffic related to the heavy construction of the project upon completion of construction (expected cost not to exceed \$200,000); 3) Commitment to pay PILOT to county, as described in item 18, below.	described in item 19, below; 2) Commitment to pay PILOT to county, as described in item 18, below; 3) Contingent commitment to repay abated taxes, as described in item 14, above; 4) Certain obligations for maintenance and repair of county roads, as described in the Road Maintenance Agreement dated as of December 16, 2014 by and between the company and the county.	described in item 19, below; 2) Commitment to pay PILOT to county, as described in item 18, below; 3) Contingent commitment to repay abated taxes, as described in item 14, above; 4) Certain obligations for maintenance and repair of county roads (jointly and severally with Roosevelt Wind Project, LLC), as described in the Road Maintenance Agreement dated as of December 16, 2014 by and between Roosevelt Wind Project, LLC and the county.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982).	If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982).	If the IRB project property were not tax exempt, the amount of the property tax owed to the county on such property would be the county's mill levy for the reporting period, multiplied by 1/3 of the property's assessed value. Although real property is generally assessed equal to its market value, there are important exceptions. Because this IRB is an electrical generation project, most of the project improvements related directly to generation and transmission, such as the solar panels, the wind towers, transmission lines, transformer, inverters and other electrical equipment (collectively, the "Electric Plant"), is assessed at its cost less accumulated straight-line depreciation, but in no event less than 20% of its cost. NMSA 1978, Section 7-36-29 (2016). This rule applies regardless of whether or not a given item of Electric Plant is real property or personal property. The assessed value of the remaining project personal property (the "Other Personalty") is determined similarly, except that the residual depreciated value is set at 12.5% of its original cost, rather than 20%. NMSA 1978, Section 7-36-33(C)(3) (1982).
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values". Unfortunately, the	In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values". Unfortunately, the	In order to determine the foregone property tax for the reporting period on project property, therefore, the county needs to know what the assessed value would be, if it were taxable, of the project real property (the "Project Realty Value"), the Electric Plant (the "Electric Plant Value") and the Other Personalty (the "Project Personalty Value"), and together with the Project Realty Value and the Electric Plant Value, the "Values". Unfortunately, the

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

(continued)	<p>county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments. Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less.</p>	<p>county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments. Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less.</p>	<p>county has no satisfactory way of determining any of the Values. If the project property were taxable, then the county assessor would have the duty of assessing the project real property and the Other Personalty, and the State Property Tax Bureau would have the duty of assessing the Electric Plant. Since the project property is not taxable, however, neither of these governmental entities have any duty or reason to perform such assessments. Nor does the company have any legal duty to calculate and report independent estimates of any of the Values. Since neither GASB 77 nor any similar requirement was anticipated at the time the IRB was issued, none of the IRB documents includes any provision requiring the company to estimate the Project Realty Value, either on a year by year basis or otherwise, or to report the cost, acquisition dates and depreciation schedules of the Electric Plant and the Other Personalty. For future IRBs, the county can incorporate provisions requiring companies benefitting from its IRBs to report information to the county, the county assessor and the property tax bureau that is similar to that currently required to be reported for taxable property. For the current reporting period, however, the county is restricted to relatively crude estimates, as described below. The principal amount of an IRB represents the maximum amount that a company may expend on the IRB project. The company is not obligated to spend the maximum sum, and it frequently spends significantly less.</p>
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement. (continued)	<p>The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. The County further assumes that the Electric Plant and the Other Personalty for this IRB has been fully depreciated, and that, if it had been taxable, 10% of the Electric Plant</p>	<p>The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. Because this is a fairly recent IRB transaction, the County further assumes that the Electric Plant and the Other Personalty for this IRB has not depreciated (estimates based on</p>	<p>The county assumes that the actual expenditure for the IRB was, or will be, approximately 80% of the maximum principal amount of the bond issue. Of such expenditures, the county assumes that 10% corresponds to the value of the project real property that is not included in the Electric Plant, 85% was spent on the Electric Plant, and 5% was spent on Other Personalty. Because this is a fairly recent IRB transaction, the County further assumes that the Electric Plant and the Other Personalty for this IRB has not depreciated (estimates based on</p>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

	<p>and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs) The total County mill levy for the reporting period is 11 765 for non-residential property, and the county gross receipts tax rate is 1 5000% Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (8) (112,000,000) = \$89,600,000 Project Realty Value = (1) (89,600,000) = \$8,960,000 Foregone ad valorm tax (real property) - (\$8,960,000/3) (11 765/1000) = <u>\$35,138 13</u> Electric Plant Value = (85)(\$89,600,000) = \$76,160,000 Foregone ad valorem tax (Electric Plant) = (\$76,160,000)(2)(1/3) (11 765/1000) = <u>\$59,734 83</u> Other Personalty Value = (05)(89,600,000) = \$4,480,000 Foregone ad valorem tax (Other Personalty Value) = (\$4,480,000)(125)(1/3) (11 765/1000) = <u>\$2,196 13</u> Foregone gross receipts tax = \$0 (county does not receive any portion of the compensating tax, all of which accrues to the state There is not gross receipts tax subsidy for the reporting period, because that subsidy does not survive the completion of the project [and this project has been completed]</p>	<p>full value), and that, if it had been taxable, 10% of the Electric Plant and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that the county does not receive any portion of the compensating tax, all of which accrues to the state and that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs) The total County mill levy for the reporting period is 11 765 for non-residential property, and the county gross receipts tax rate is 1 5000% Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (8) (358,000,000) = \$286,400,000 Project Realty Value = (1) (286,400,000) = \$28,640,000 Foregone ad valorm tax (real property) - (\$28,640,000/3) (11 765/1000) = <u>\$112,316 53</u> Electric Plant Value = (85)(\$286,400,000) = \$243,440,000 Foregone ad valorem tax (Electric Plant) = (\$243,400,000)(1/3) (11 765/1000) = <u>\$954,690 53</u> Other Personalty Value = (05)(286,400,000) = \$14,320,000 Foregone ad valorem tax (Other Personalty Value) = (\$14,320,000)(1/3) (11 765/1000) = <u>\$56,158 27</u></p>	<p>full value), and that, if it had been taxable, 10% of the Electric Plant and Other Personalty would have been subject to gross receipts tax, and 80% would have been subject to compensating tax (note that the county does not receive any portion of the compensating tax, all of which accrues to the state and that certain construction expenditures will have been subject to gross receipts tax notwithstanding the effect of the IRBs) The total County mill levy for the reporting period is 11 765 for non-residential property, and the county gross receipts tax rate is 1 5000% Based on the foregoing facts and assumptions, the reduction in property and excise taxes received by the county for the IRB may be estimated as follows: Total Project Expenditures = (8) (72,000,000) = <u>\$57,600,000</u> Project Realty Value = (1) (57,600,000) = \$5,760,000 Foregone ad valorm tax (real property) - (\$5,760,000/3) (11 765/1000) = <u>\$22,588 80</u> Electric Plant Value = (85)(\$57,600,000) = \$48,960,000 Foregone ad valorem tax (Electric Plant) = (\$48,960,000)(1/3) (11 765/1000) = <u>\$192,004 80</u> Other Personalty Value = (05)(57,600,000) = \$2,880,000 Foregone ad valorem tax (Other Personalty Value) = (\$2,880,000)(1/3) (11 765/1000) = <u>\$11,294 40</u> Foregone gross receipts tax = (\$48,960,000 + \$2,880,000)(1)(015000) = <u>\$77,760</u> PILOT payment to County = <u>\$75,000</u></p>
<p>Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement. (continued)</p>	<p>PILOT payment to County = \$144,500 Total reduction (appreciation) in county taxes (revenues) = \$35,138 13 + \$59,734 83 + \$2,196 13 - \$144,500 = \$(47,430 91)</p>	<p>Foregone gross receipts tax = (\$243,440,000 + \$14,320,000)(1)(015000) = <u>\$386,580</u> PILOT payment to County = <u>\$366,000</u> Total reduction (appreciation) in county taxes (revenues) = \$112,316 53 + \$954,690 53 + \$56,158 27 + \$386,580 - \$366,000 = <u>\$1,143,745 33</u></p>	<p>Total reduction (appreciation) in county taxes (revenues) = \$22,588 80 + \$192,004 80 + \$11,294 40 + \$77,760 - \$75,000 = <u>\$228,648</u></p>

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld "); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[]")	NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld "); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[]")	NMSA 1978, Section 4-59-4(A)(2) (2003) ("A county shall not acquire any electricity generation facility project unless the acquisition is approved by the local school board of the school district in which a project is located and the board of county commissioners, the local school board and the person proposing the project negotiate and determine the amount of annual in-lieu tax payment to be made to the school district by the person proposing the project, for the period that the county owns and leases the project, and provided such approval shall not be unreasonably withheld "); NMSA 1978, Section 4-59-4(B) (2003) (Authorizing county "to sell or lease or otherwise dispose of any or all of its projects upon such terms and conditions as the [county] commission may deem advisable and as shall no conflict with the provisions of the County Industrial Revenue Bond Act[]")
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	\$144,500	\$366,000	\$75,000

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Elida Municipal School District - \$148,000	Elida Municipal School District & Dora Consolidated School District - \$215,000 (combined amount) - The amount of the PILOT to be paid to each school district shall be prorated based on number of MegaWatts of generation capacity associated with the portion of the facility located within each school district	Elida Municipal School District & Dora Consolidated School District - \$44,000 (combined amount) - The amount of the PILOT to be paid to each school district shall be prorated based on number of MegaWatts of generation capacity associated with the portion of the facility located within each school district
List each specific commitment made by your agency or any other government, other than the tax abatement.	None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds	None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds	None, other than covenants related to maintenance of the bonds and the related bond agreements during the term of the bonds
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes: 1) Elida Municipal School District; 2) State of New Mexico	Yes: 1) Elida Municipal School District; 2) Dora Consolidated School District; 3) State of New Mexico	Yes: 1) Elida Municipal School District; 2) Dora Consolidated School District; 3) State of New Mexico
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	Not Applicable	Not Applicable	Not Applicable

STATE OF NEW MEXICO
Roosevelt County
Notes to the Financial Statements
June 30, 2018

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.

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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*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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STATE OF NEW MEXICO
Roosevelt County
Notes to Required Supplementary Information
June 30, 2018

PERA

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

Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 2017 report is available at <http://www.nmpera.org/>

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

Schedule B-1

**2018
Measurement
Date (As of and
for the Year
Ended June 30,
2017)**

Roosevelt County's proportion of the net OPEB liability (asset)	0.07084%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 3,210,237
Roosevelt County's covered payroll	2,950,945
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	11.34%

* Governmental Accounting Standards Board Statement No. 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for Roosevelt County's is not available prior to fiscal year 2018, the year the statement's requirements became effective.

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

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

Schedule B-2

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

* Governmental Accounting Standards Board Statement No. 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for Roosevelt County's is not available prior to fiscal year 2018, the year the statement's requirements became effective.

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

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SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Fund Descriptions
June 30, 2018

Special Revenue Funds

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

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

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

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

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

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.

STATE OF NEW MEXICO
Roosevelt County
Nonmajor Fund Descriptions
June 30, 2018

Special Revenue Funds (continued)

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.

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

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

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

Debt Service Funds

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

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

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

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

STATE OF NEW MEXICO
Roosevelt County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 2,454	\$ 88,006	\$ 2,490	\$ 4,214
Investments	-	-	-	-
Current receivables:				
Other taxes	-	60,516	-	-
Other	-	-	-	-
<i>Total assets</i>	<u>\$ 2,454</u>	<u>\$ 148,522</u>	<u>\$ 2,490</u>	<u>\$ 4,214</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 12,406	\$ -	\$ -
Accrued payroll	-	517	-	-
<i>Total liabilities</i>	<u>-</u>	<u>12,923</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	4,214
Health and welfare	2,454	135,599	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	2,490	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>2,454</u>	<u>135,599</u>	<u>2,490</u>	<u>4,214</u>
<i>Total liabilities and fund balances</i>	<u>\$ 2,454</u>	<u>\$ 148,522</u>	<u>\$ 2,490</u>	<u>\$ 4,214</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	County Clerk's User Fees	Misdemeanor Probation	Traffic Grants
\$ -	\$ 43,440	\$ 59,862	\$ 9,392	\$ 1,959
-	-	49,681	-	-
145,140	-	-	-	-
-	936	-	1,537	128
<u>\$ 145,140</u>	<u>\$ 44,376</u>	<u>\$ 109,543</u>	<u>\$ 10,929</u>	<u>\$ 2,087</u>
\$ 145,140	\$ 150	\$ -	\$ 1,537	\$ -
-	-	-	-	-
<u>145,140</u>	<u>150</u>	<u>-</u>	<u>1,537</u>	<u>-</u>
-	-	109,543	-	-
-	-	-	-	-
-	44,226	-	9,392	2,087
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	44,226	109,543	9,392	2,087
<u>\$ 145,140</u>	<u>\$ 44,376</u>	<u>\$ 109,543</u>	<u>\$ 10,929</u>	<u>\$ 2,087</u>

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

Special Revenue

	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS
<i>Assets</i>				
Cash and cash equivalents	\$ 165,034	\$ 68,565	\$ 2	\$ 26,186
Investments	-	28,012	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	2,244	-	-	-
<i>Total assets</i>	<u>\$ 167,278</u>	<u>\$ 96,577</u>	<u>\$ 2</u>	<u>\$ 26,186</u>
<i>Liabilities</i>				
Accounts payable	\$ 152	\$ 57	\$ -	\$ -
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>152</u>	<u>57</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	96,520	2	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	167,126	-	-	26,186
<i>Total fund balances</i>	<u>167,126</u>	<u>96,520</u>	<u>2</u>	<u>26,186</u>
<i>Total liabilities and fund balances</i>	<u>\$ 167,278</u>	<u>\$ 96,577</u>	<u>\$ 2</u>	<u>\$ 26,186</u>

See independent auditors' report

Special Revenue			Debt Service	
Arch Fire Protection	Arch EMS	Reappraisal	Detention Center	Indoor Arena
\$ 93,090	\$ 2,555	\$ 59,114	\$ 20,232	\$ 259,186
-	-	179,929	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 93,090</u>	<u>\$ 2,555</u>	<u>\$ 239,043</u>	<u>\$ 20,232</u>	<u>\$ 259,186</u>
\$ 156	\$ -	\$ 25	\$ -	\$ -
-	-	-	-	-
<u>156</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>
-	-	239,018	-	-
92,934	2,555	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	20,232	259,186
-	-	-	-	-
-	-	-	-	-
<u>92,934</u>	<u>2,555</u>	<u>239,018</u>	<u>20,232</u>	<u>259,186</u>
<u>\$ 93,090</u>	<u>\$ 2,555</u>	<u>\$ 239,043</u>	<u>\$ 20,232</u>	<u>\$ 259,186</u>

See independent auditors' report

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STATE OF NEW MEXICO
Roosevelt County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

Statement A-1
Page 3 of 3

	<u>Debt Service</u>		
	<u>Courthouse Renovation</u>	<u>Magistrate Court</u>	<u>Total Nonmajor Governmental Funds</u>
<i>Assets</i>			
Cash and cash equivalents	\$ 220,491	\$ 621,165	\$ 1,747,437
Investments	-	-	257,622
Current receivables:			
Other taxes	-	-	205,656
Other	-	-	4,845
<i>Total assets</i>	<u>\$ 220,491</u>	<u>\$ 621,165</u>	<u>\$ 2,215,560</u>
<i>Liabilities</i>			
Accounts payable	\$ -	\$ 415	\$ 160,038
Accrued payroll	-	-	517
<i>Total liabilities</i>	<u>-</u>	<u>415</u>	<u>160,555</u>
<i>Fund balances</i>			
Spendable			
Restricted for:			
General county operations	-	-	348,561
EMS and fire departments	-	-	192,011
Public safety	-	-	59,919
Health and welfare	-	-	138,053
Debt service expenditures	220,491	620,750	1,120,659
Committed to:			
Sheriff's evidence	-	-	2,490
EMS and fire departments	-	-	193,312
<i>Total fund balances</i>	<u>220,491</u>	<u>620,750</u>	<u>2,055,005</u>
<i>Total liabilities and fund balances</i>	<u>\$ 220,491</u>	<u>\$ 621,165</u>	<u>\$ 2,215,560</u>

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts taxes	\$ -	\$ 555,818	\$ -	\$ -
Intergovernmental:				
State operating grants	819	-	-	27,800
Charges for services	-	451	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>819</u>	<u>556,269</u>	<u>-</u>	<u>27,800</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	5,091	23,586
Health and welfare	-	487,694	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>487,694</u>	<u>5,091</u>	<u>23,586</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>819</u>	<u>68,575</u>	<u>(5,091)</u>	<u>4,214</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	819	68,575	(5,091)	4,214
<i>Fund balances - beginning of year</i>	<u>1,635</u>	<u>67,024</u>	<u>7,581</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 2,454</u>	<u>\$ 135,599</u>	<u>\$ 2,490</u>	<u>\$ 4,214</u>

See independent auditors' report

Special Revenue				
GRT Roosevelt General Hospital	Corrections	County Clerk's User Fees	Misdemeanor Probation	Traffic Grants
\$ 1,101,090	\$ -	\$ -	\$ -	\$ -
-	-	-	-	11,442
-	55,719	-	79,522	-
-	-	25,032	-	-
-	-	66	-	-
-	-	-	-	-
<u>1,101,090</u>	<u>55,719</u>	<u>25,098</u>	<u>79,522</u>	<u>11,442</u>
-	-	19,348	-	-
-	85,134	-	75,623	9,604
1,101,090	-	-	-	-
-	-	-	33,745	-
-	-	-	-	-
-	-	394	-	-
<u>1,101,090</u>	<u>85,134</u>	<u>19,742</u>	<u>109,368</u>	<u>9,604</u>
-	(29,415)	5,356	(29,846)	1,838
-	-	-	-	-
-	-	-	-	(900)
-	-	-	-	(900)
-	(29,415)	5,356	(29,846)	938
-	73,641	104,187	39,238	1,149
<u>\$ -</u>	<u>\$ 44,226</u>	<u>\$ 109,543</u>	<u>\$ 9,392</u>	<u>\$ 2,087</u>

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017

	Special Revenue			
	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS
<i>Revenues</i>				
Taxes:				
Gross receipts taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
State operating grants	20,610	158,524	7,087	4,312
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	3,012	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>20,610</u>	<u>161,536</u>	<u>7,087</u>	<u>4,312</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	6,939	92,106	7,108	7,312
Health and welfare	-	-	-	-
Capital outlay	-	364,600	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>6,939</u>	<u>456,706</u>	<u>7,108</u>	<u>7,312</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13,671</u>	<u>(295,170)</u>	<u>(21)</u>	<u>(3,000)</u>
<i>Other financing sources (uses)</i>				
Transfers in	3,500	-	22	3,500
Transfers (out)	(22)	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,478</u>	<u>-</u>	<u>22</u>	<u>3,500</u>
<i>Net change in fund balances</i>	17,149	(295,170)	1	500
<i>Fund balances - beginning of year</i>	<u>149,977</u>	<u>391,690</u>	<u>1</u>	<u>25,686</u>
<i>Fund balances - end of year</i>	<u>\$ 167,126</u>	<u>\$ 96,520</u>	<u>\$ 2</u>	<u>\$ 26,186</u>

See independent auditors' report

Special Revenue			Debt Service	
Arch Fire Protection	Arch EMS	Reappraisal	Detention Center	Indoor Arena
\$ -	\$ -	\$ -	\$ 224,243	\$ -
52,844	7,008	-	-	-
-	-	-	-	-
-	-	85,901	-	-
-	-	328	1,341	2,123
-	-	-	-	-
52,844	7,008	86,229	225,584	2,123
-	-	56,547	-	-
35,690	4,555	-	-	-
-	-	-	-	-
-	-	66,686	-	-
-	-	-	203,793	55,000
-	-	113	20,654	60,864
35,690	4,555	123,346	224,447	115,864
17,154	2,453	(37,117)	1,137	(113,741)
-	-	-	-	115,247
-	-	-	-	-
-	-	-	-	115,247
17,154	2,453	(37,117)	1,137	1,506
75,780	102	276,135	19,095	257,680
\$ 92,934	\$ 2,555	\$ 239,018	\$ 20,232	\$ 259,186

See independent auditors' report

STATE OF NEW MEXICO
Roosevelt County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

Statement A-2
Page 3 of 3

	Debt Service		Total Nonmajor Governmental Funds
	Courthouse Renovation	Magistrate Court	
<i>Revenues</i>			
Taxes:			
Gross receipts taxes	\$ -	\$ -	\$ 1,881,151
Intergovernmental:			
State operating grants	-	349,439	639,885
Charges for services	-	-	135,692
Licenses and fees	-	-	110,933
Investment income	739	4,685	12,294
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>739</u>	<u>354,124</u>	<u>2,779,955</u>
<i>Expenditures</i>			
Current:			
General government	-	22,887	98,782
Public safety	-	-	352,748
Health and welfare	-	-	1,588,784
Capital outlay	-	-	465,031
Debt service:			
Principal	96,000	162,366	517,159
Interest	83,483	102,175	267,683
<i>Total expenditures</i>	<u>179,483</u>	<u>287,428</u>	<u>3,290,187</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(178,744)</u>	<u>66,696</u>	<u>(510,232)</u>
<i>Other financing sources (uses)</i>			
Transfers in	179,389	-	301,658
Transfers (out)	-	-	(922)
<i>Total other financing sources (uses)</i>	<u>179,389</u>	<u>-</u>	<u>300,736</u>
<i>Net change in fund balances</i>	645	66,696	(209,496)
<i>Fund balances - beginning of year</i>	<u>219,846</u>	<u>554,054</u>	<u>2,264,501</u>
<i>Fund balances - end of year</i>	<u>\$ 220,491</u>	<u>\$ 620,750</u>	<u>\$ 2,055,005</u>

See independent auditors' report

SUPPORTING SCHEDULES

STATE OF NEW MEXICO
Roosevelt County
Schedule of Collateral Pledged by Depository
For Public Funds
June 30, 2018

Schedule I

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2018
James Polk Stone Community Bank				
	FHLB QTRLY CALL	9/23/2031	3130A9B83	\$ 915,158
	FHLB QTRLY CALL	10/28/2031	3130A9QR5	911,649
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	475,036
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	950,072
	FHLB QTRLY CALL	10/28/2031	3130A9RN3	950,072
	FHLB QTRLY CALL	11/10/2031	3130A9SA0	419,475
	FHLMC QTRLY CALL	4/20/2032	3134GBHG0	953,211
	FHLMC QTRLY CALL	10/26/2032	3134GBS60	615,869
	ROSWELL NM SCH	8/1/2020	778550JT1	150,117
<i>Total James Polk Stone Community Bank</i>				<u>\$ 6,340,658</u>
Name and location of safekeeper for above pledged collateral:				
Independent Bankers bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 6,340,658</u></u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
Schedule of Deposit and Investment Accounts
June 30, 2018

Schedule II

Bank Account Type/Name	James Polk Stone Bank	Moreton Capital Markets	New Mexico Finance Authority	Totals
Checking-Treasurer	\$ 29,896	\$ -	\$ -	\$ 29,896
Checking-Treasurer Hold St	4,483,394	-	-	4,483,394
Checking-Detention Account	18,059	-	-	18,059
Checking-Treasurers Sheriff's Evidence Account	2,490	-	-	2,490
Checking-Treasurer Assessor	13,551	-	-	13,551
PPRF-2561 RSEVLTCTY 6	-	-	26,822	26,822
PPRF-2561 RSEVLTCTY 6	-	-	116,453	116,453
PPRF-3115 RSEVLTCTY 7	-	-	51,476	51,476
PPRF-3115 RSEVLTCTY 7	-	-	254,395	254,395
PPRF-3147 RSEVLTCTY 8	-	-	5,655	5,655
PPRF-3147 RSEVLTCTY 8	-	-	15,041	15,041
PPRF-3503 RSEVLTCTY 9	-	-	20,232	20,232
U.S Government Money Market	-	2,770,071	-	2,770,071
Total	4,547,390	2,770,071	490,074	7,807,535
 Reconciling items	 (366,111)	 -	 -	 (366,111)
 <i>Reconciled balance</i>	 <u>4,181,279</u>	 <u>2,770,071</u>	 <u>490,074</u>	 <u>7,441,424</u>
 Less: investments per Exhibit A-1				(2,770,078)
Plus: petty cash				400
Less: agency funds cash per Exhibit D-1				(32,695)
Less: restricted cash and cash equivalents per Exhibit A-1				<u>(490,074)</u>
 <i>Total unrestricted cash and cash equivalents per Exhibit A-1</i>				<u><u>\$ 4,148,977</u></u>

See independent auditors' report.

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STATE OF NEW MEXICO
Roosevelt County
Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2018

Schedule III

Property taxes receivable June 30, 2017	\$ 638,889
Changes to Tax Roll:	
Net taxes charged to Treasurer for fiscal year	8,696,104
Adjustments:	
Charge off of taxes receivable	37
Adjustments (net)	4,601
Total receivables prior to collections	8,691,466
Collections for fiscal year ended June 30, 2018	<u>(8,589,926)</u>
Property taxes receivable June 30, 2018	<u><u>\$ 740,429</u></u>
Per Treasurer's report:	
Property taxes receivable by year:	
2008	\$ 15
2009	14
2010	101
2011	115
2012	136
2013	190
2014	3,003
2015	154,653
2016	202,333
2017	<u>379,869</u>
Total property taxes receivable	<u><u>\$ 740,429</u></u>

See independent auditors' report.

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
Assessor Special Assessment				
951 DFA/ADMINISTRATIVE SERVICES				
2008	\$ 42,742	\$ -	\$ 42,186	\$ -
2009	41,611	-	41,048	-
2010	38,007	-	37,480	-
2011	38,191	-	37,633	-
2012	48,845	-	48,065	-
2013	45,867	230	45,061	230
2014	41,178	-	41,023	-
2015	46,053	151	45,988	151
2016	47,129	2,229	45,925	2,229
2017	52,019	48,809	48,809	48,809
Total	<u>\$ 441,642</u>	<u>\$ 51,419</u>	<u>\$ 433,217</u>	<u>\$ 51,419</u>
952 DFA/ADMINISTRATIVE SERVICES				
2008	\$ 25	\$ -	\$ 25	\$ -
2009	15	-	15	-
2010	15	-	15	-
2011	26	-	26	-
2012	50	-	50	-
2013	19	-	19	-
2014	15	-	15	-
2015	19	-	19	-
2016	35	2	35	2
2017	32	32	32	32
Total	<u>\$ 251</u>	<u>\$ 35</u>	<u>\$ 251</u>	<u>\$ 35</u>
953 DFA/ADMINISTRATIVE SERVICES				
2008	\$ 39	\$ -	\$ 39	\$ -
2009	21	-	21	-
2010	22	-	22	-
2011	29	-	29	-
2012	49	-	39	-
2013	48	-	35	-
2014	55	-	55	-
2015	63	-	48	-
2016	85	5	57	5
2017	263	233	233	233
Total	<u>\$ 674</u>	<u>\$ 238</u>	<u>\$ 578</u>	<u>\$ 238</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 42,186	\$ -	\$ 557	\$ -	\$ -
41,048	-	564	-	-
37,480	-	527	-	-
37,633	-	558	-	-
48,065	-	780	-	-
45,061	12	805	-	-
41,023	-	155	-	-
45,988	-	-	-	65
45,925	-	-	-	1,204
48,809	-	-	-	3,209
<u>\$ 433,217</u>	<u>\$ 12</u>	<u>\$ 3,946</u>	<u>\$ -</u>	<u>\$ 4,479</u>
\$ 25	\$ -	\$ -	\$ -	\$ -
15	-	-	-	-
15	-	-	-	-
26	-	-	-	-
50	-	-	-	-
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
<u>\$ 251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 39	\$ -	\$ -	\$ -	\$ -
21	-	-	-	-
22	-	-	-	-
29	-	-	-	-
39	-	10	-	-
35	-	13	-	-
55	-	-	-	-
48	-	-	-	16
57	-	-	-	28
233	-	-	-	30
<u>\$ 578</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 73</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
954 DFA/ADMINISTRATIVE SERVICES				
2009	\$ 773	\$ -	\$ 771	\$ -
2010	767	-	764	-
2011	652	-	649	-
2012	628	-	625	-
2013	785	-	782	-
2014	718	-	718	-
2015	874	-	860	-
2016	935	59	911	59
2017	969	882	882	882
Total	\$ 7,101	\$ 941	\$ 6,961	\$ 941
956 DFA/ADMINISTRATIVE SERVICES				
2008	\$ 138,404	\$ -	\$ 138,404	\$ -
2009	145,074	-	145,074	-
2010	121,080	-	121,021	-
2011	107,359	-	107,293	-
2012	123,274	-	123,031	-
2013	139,672	6	139,647	6
2014	129,654	-	129,477	-
2015	167,780	-	167,780	-
2016	158,151	4,081	158,151	4,081
2017	155,439	145,440	145,440	145,440
Total	\$ 1,385,888	\$ 149,527	\$ 1,375,317	\$ 149,527
957 DFA/ADMINISTRATIVE SERVICES				
2015	\$ 12	\$ -	\$ 12	\$ -
2016	13	-	13	-
Total	\$ 25	\$ -	\$ 25	\$ -
958 DFA/ADMINISTRATIVE SERVICES				
2012	\$ 1	\$ -	\$ 1	\$ -
2013	1	-	1	-
2014	-	-	-	-
2015	2	-	2	-
2016	1	-	1	-
2017	2	2	2	2
Total	\$ 7	\$ 2	\$ 7	\$ 2

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 771	\$ -	\$ 2	\$ -	\$ -
764	-	3	-	-
649	-	3	-	-
625	-	3	-	-
782	1	4	-	-
718	-	-	-	-
860	-	-	-	14
911	-	-	-	24
882	-	-	-	87
<u>\$ 6,961</u>	<u>\$ 1</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 125</u>
\$ 138,404	\$ -	\$ -	\$ -	\$ -
145,074	-	-	-	-
121,021	-	59	-	-
107,293	-	66	-	-
123,031	223	244	-	-
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
145,440	-	-	-	10,000
<u>\$ 1,375,317</u>	<u>\$ 223</u>	<u>\$ 571</u>	<u>\$ -</u>	<u>\$ 10,000</u>
\$ 12	\$ -	\$ -	\$ -	\$ -
13	-	-	-	-
<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1	\$ -	\$ -	\$ -	\$ -
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
Total Assessor Special Assessment				
2008	\$ 181,211	\$ -	\$ 180,654	\$ -
2009	187,495	-	186,929	-
2010	159,890	-	159,301	-
2011	146,256	-	145,629	-
2012	172,847	-	171,810	-
2013	186,392	237	185,546	237
2014	171,620	-	171,287	-
2015	214,802	151	214,707	151
2016	206,349	6,375	205,093	6,375
2017	208,725	195,398	195,398	195,398
Total	<u>\$ 1,835,587</u>	<u>\$ 202,161</u>	<u>\$ 1,816,356</u>	<u>\$ 202,161</u>
Tax				
C1NR_M CITY OF PORTALES				
2008	\$ 97,025	\$ -	\$ 97,025	\$ -
2009	104,808	-	104,808	-
2010	105,415	-	105,415	-
2011	109,915	-	109,915	-
2012	115,015	-	115,015	-
2013	122,990	1	122,990	1
2014	122,022	77	121,968	77
2015	137,137	529	120,803	529
2016	134,535	2,322	119,350	2,322
2017	127,967	121,602	121,602	121,602
Total	<u>\$ 1,176,830</u>	<u>\$ 124,531</u>	<u>\$ 1,138,892</u>	<u>\$ 124,531</u>
C1NR_S_CAP PORTALES SCHOOLS				
2008	\$ 60,171	\$ -	\$ 60,171	\$ -
2009	64,868	-	64,868	-
2010	81,102	-	81,102	-
2011	89,581	-	89,581	-
2012	93,783	-	93,783	-
2013	98,724	1	98,724	1
2014	94,007	59	93,966	59
2015	98,466	380	86,739	380
2016	90,968	1,570	80,700	1,570
2017	85,568	81,312	81,312	81,312
Total	<u>\$ 857,237</u>	<u>\$ 83,322</u>	<u>\$ 830,944</u>	<u>\$ 83,322</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 180,654	\$ -	\$ 557	\$ -	\$ -
186,929	-	566	-	-
159,301	-	589	-	-
145,629	-	627	-	-
171,810	223	1,037	-	-
185,546	13	847	-	-
171,287	-	332	-	-
214,707	-	-	-	95
205,093	-	-	-	1,256
195,398	-	-	-	13,326
<u>\$ 1,816,356</u>	<u>\$ 235</u>	<u>\$ 4,554</u>	<u>\$ -</u>	<u>\$ 14,677</u>
\$ 97,025	\$ -	\$ -	\$ -	\$ -
104,808	-	-	-	-
105,415	-	-	-	-
109,915	-	-	-	-
115,015	-	-	-	-
122,990	-	-	-	-
121,968	5	9	-	45
120,803	2	68	-	16,266
119,350	2	2	-	15,183
121,602	-	-	-	6,365
<u>\$ 1,138,892</u>	<u>\$ 9</u>	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ 37,859</u>
\$ 60,171	\$ -	\$ -	\$ -	\$ -
64,868	-	-	-	-
81,102	-	-	-	-
89,581	-	-	-	-
93,783	-	-	-	-
98,724	-	-	-	-
93,966	4	7	-	35
86,739	1	49	-	11,679
80,700	1	1	-	10,266
81,312	-	-	-	4,256
<u>\$ 830,944</u>	<u>\$ 7</u>	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ 26,236</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C1NR_S_DEBT PORTALES SCHOOLS				
2008	\$ 260,509	\$ -	\$ 260,509	\$ -
2009	282,284	-	282,284	-
2010	389,013	-	389,013	-
2011	421,567	-	421,567	-
2012	401,076	-	401,076	-
2013	356,863	2	356,863	2
2014	332,645	210	332,498	210
2015	361,640	1,395	318,568	1,395
2016	307,796	5,312	273,055	5,312
2017	241,345	229,340	229,340	229,340
Total	\$ 3,354,738	\$ 236,260	\$ 3,264,773	\$ 236,260
C1NR_S_OPP PORTALES SCHOOLS				
2008	\$ 15,043	\$ -	\$ 15,043	\$ -
2009	16,217	-	16,217	-
2010	20,275	-	20,275	-
2011	22,395	-	22,395	-
2012	23,470	-	23,470	-
2013	24,668	-	24,668	-
2014	23,502	15	23,491	15
2015	24,604	95	21,673	95
2016	22,718	392	20,154	392
2017	21,392	20,328	20,328	20,328
Total	\$ 214,284	\$ 20,830	\$ 207,715	\$ 20,830
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2008	\$ 41,247	\$ -	\$ 41,247	\$ -
2009	1,267	-	1,267	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	22,558	-	22,558	-
2014	45,077	28	45,057	28
2015	51,407	198	45,284	198
2016	54,830	946	48,641	946
2017	68,069	64,684	64,684	64,684
Total	\$ 284,456	\$ 65,857	\$ 268,739	\$ 65,857

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 260,509	\$ -	\$ -	\$ -	\$ -
282,284	-	-	-	-
389,013	-	-	-	-
421,567	-	-	-	-
401,076	-	-	-	-
356,863	-	-	-	-
332,498	13	24	-	123
318,568	5	179	-	42,894
273,055	5	5	-	34,737
229,340	-	-	-	12,004
<u>\$ 3,264,773</u>	<u>\$ 23</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 89,757</u>
\$ 15,043	\$ -	\$ -	\$ -	\$ -
16,217	-	-	-	-
20,275	-	-	-	-
22,395	-	-	-	-
23,470	-	-	-	-
24,668	-	-	-	-
23,491	1	2	-	9
21,673	-	12	-	2,918
20,154	-	-	-	2,564
20,328	-	-	-	1,064
<u>\$ 207,715</u>	<u>\$ 2</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 6,555</u>
\$ 41,247	\$ -	\$ -	\$ -	\$ -
1,267	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22,558	-	-	-	-
45,057	2	3	-	17
45,284	1	25	-	6,097
48,641	1	1	-	6,188
64,684	-	-	-	3,386
<u>\$ 268,739</u>	<u>\$ 3</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 15,688</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C1R_M CITY OF PORTALES				
2008	\$ 221,957	\$ -	\$ 221,957	\$ -
2009	232,086	2	232,086	2
2010	248,315	1	248,314	1
2011	260,744	1	260,743	1
2012	274,205	9	274,198	9
2013	284,622	101	284,616	101
2014	299,365	519	299,314	519
2015	306,414	4,879	306,128	4,879
2016	308,751	9,549	304,172	9,549
2017	314,510	299,031	299,031	299,031
Total	\$ 2,750,968	\$ 314,090	\$ 2,730,559	\$ 314,090
C1R_S_CAP PORTALES SCHOOLS				
2008	\$ 137,648	\$ -	\$ 137,648	\$ -
2009	143,929	1	143,929	1
2010	153,994	1	153,993	1
2011	163,527	1	163,527	1
2012	172,370	6	172,365	6
2013	178,093	63	178,089	63
2014	188,412	326	188,380	326
2015	193,713	3,084	193,533	3,084
2016	195,775	6,055	192,872	6,055
2017	223,611	212,607	212,607	212,607
Total	\$ 1,751,072	\$ 222,143	\$ 1,736,942	\$ 222,143
C1R_S_DEBT PORTALES SCHOOLS				
2008	\$ 595,946	\$ -	\$ 595,946	\$ -
2009	625,084	4	625,084	4
2010	697,283	2	697,281	2
2011	769,560	2	769,556	2
2012	726,470	24	726,452	24
2013	643,434	228	643,421	228
2014	699,211	1,212	699,090	1,212
2015	725,015	11,543	724,340	11,543
2016	689,669	21,329	679,441	21,329
2017	630,696	599,657	599,657	599,657
Total	\$ 6,802,368	\$ 634,002	\$ 6,760,268	\$ 634,002

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 221,957	\$ -	\$ -	\$ -	\$ -
232,086	-	-	-	-
248,314	-	-	-	-
260,743	1	1	-	-
274,198	1	6	-	1
284,616	1	5	-	1
299,314	5	5	-	47
306,121	1	2	7	284
304,146	1	2	27	4,577
298,929	-	-	103	15,478
<u>\$ 2,730,423</u>	<u>\$ 9</u>	<u>\$ 21</u>	<u>\$ 136</u>	<u>\$ 20,388</u>
\$ 137,648	\$ -	\$ -	\$ -	\$ -
143,929	-	-	-	-
153,993	-	0	-	-
163,527	0	1	-	-
172,365	0	4	-	1
178,089	0	3	-	1
188,380	3	3	-	29
193,529	0	1	4	179
192,855	0	1	17	2,902
212,534	-	-	73	11,005
<u>\$ 1,736,848</u>	<u>\$ 6</u>	<u>\$ 13</u>	<u>\$ 94</u>	<u>\$ 14,117</u>
\$ 595,946	\$ -	\$ -	\$ -	\$ -
625,084	-	-	-	-
697,281	-	1	-	-
769,556	2	4	-	-
726,452	2	15	-	3
643,421	2	11	-	2
699,090	12	12	-	109
724,323	2	4	16	672
679,382	2	4	60	10,224
599,451	-	-	206	31,039
<u>\$ 6,759,986</u>	<u>\$ 21</u>	<u>\$ 51</u>	<u>\$ 282</u>	<u>\$ 42,049</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C1R_S_OPP PORTALES SCHOOLS					
	2008	\$ 30,420	\$ -	\$ 30,420	\$ -
	2009	34,615	-	34,615	-
	2010	37,728	-	37,728	-
	2011	39,901	-	39,900	-
	2012	42,079	1	42,078	1
	2013	43,481	15	43,480	15
	2014	45,942	80	45,934	80
	2015	47,275	753	47,231	753
	2016	47,789	1,478	47,081	1,478
	2017	48,747	46,348	46,348	46,348
Total		<u>\$ 417,978</u>	<u>\$ 48,676</u>	<u>\$ 414,816</u>	<u>\$ 48,676</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS					
	2008	\$ 94,358	\$ -	\$ 94,358	\$ -
	2009	2,807	-	2,807	-
	2010	-	-	-	-
	2011	-	-	-	-
	2012	-	-	-	-
	2013	40,673	14	40,672	14
	2014	94,750	164	94,733	164
	2015	103,061	1,641	102,965	1,641
	2016	122,856	3,800	121,034	3,800
	2017	177,883	169,129	169,129	169,129
Total		<u>\$ 636,387</u>	<u>\$ 174,748</u>	<u>\$ 625,697</u>	<u>\$ 174,748</u>
C2NR_M TOWN OF ELIDA					
	2008	\$ 1,355	\$ -	\$ 1,355	\$ -
	2009	1,436	-	1,451	-
	2010	1,540	-	1,540	-
	2011	1,576	-	1,576	-
	2012	1,627	-	1,626	-
	2013	1,703	1	1,702	1
	2014	1,747	1	1,743	1
	2015	1,775	21	1,770	21
	2016	1,911	75	1,887	75
	2017	1,937	1,888	1,888	1,888
Total		<u>\$ 16,608</u>	<u>\$ 1,987</u>	<u>\$ 16,538</u>	<u>\$ 1,987</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 30,420	\$ -	\$ -	\$ -	\$ -
34,615	-	-	-	-
37,728	-	-	-	-
39,900	-	-	-	-
42,078	-	1	-	0
43,480	-	1	-	0
45,934	1	1	-	7
47,230	-	-	1	44
47,076	-	-	4	708
46,332	-	-	16	2,399
<u>\$ 414,795</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 21</u>	<u>\$ 3,159</u>
\$ 94,358	\$ -	\$ -	\$ -	\$ -
2,807	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
40,672	-	1	-	0
94,733	2	2	-	15
102,963	-	1	2	95
121,023	-	1	11	1,821
169,071	-	-	58	8,754
<u>\$ 625,626</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 71</u>	<u>\$ 10,686</u>
\$ 1,355	\$ -	\$ -	\$ -	\$ -
1,451	-	(15)	-	-
1,540	-	-	-	-
1,576	-	-	-	-
1,626	-	-	-	1
1,702	-	-	-	2
1,743	-	-	-	5
1,770	-	-	-	4
1,887	-	-	-	24
1,888	-	-	-	49
<u>\$ 16,538</u>	<u>\$ -</u>	<u>\$ (15)</u>	<u>\$ -</u>	<u>\$ 85</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2NR_S_CAP ELIDA SCHOOLS				
2008	\$ 1,231	\$ -	\$ 1,231	\$ -
2009	1,291	-	1,304	-
2010	1,460	-	1,460	-
2011	1,483	-	1,483	-
2012	1,524	-	1,523	-
2013	1,696	1	1,694	1
2014	1,799	1	1,794	1
2015	1,956	23	1,951	23
2016	2,063	81	2,037	81
2017	2,207	2,152	2,152	2,152
Total	\$ 16,710	\$ 2,258	\$ 16,629	\$ 2,258
C2NR_S_DEBT ELIDA SCHOOLS				
2008	\$ 2,202	\$ -	\$ 2,202	\$ -
2009	2,250	-	2,273	-
2010	3,691	-	3,691	-
2011	3,300	-	3,300	-
2012	2,970	-	2,968	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ 14,414	\$ -	\$ 14,435	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 1,231	\$ -	\$ -	\$ -	\$ -
1,304	-	(13)	-	-
1,460	-	-	-	-
1,483	-	-	-	-
1,523	-	-	-	1
1,694	-	-	-	2
1,794	-	-	-	5
1,951	-	-	-	5
2,037	-	-	-	26
2,152	-	-	-	56
<u>\$ 16,629</u>	<u>\$ -</u>	<u>\$ (13)</u>	<u>\$ -</u>	<u>\$ 94</u>
\$ 2,202	\$ -	\$ -	\$ -	\$ -
2,273	-	(23)	-	-
3,691	-	-	-	-
3,300	-	-	-	-
2,968	-	-	-	2
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 14,435</u>	<u>\$ -</u>	<u>\$ (23)</u>	<u>\$ -</u>	<u>\$ 2</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2NR_S_OPP ELIDA SCHOOLS				
2008	\$ 308	\$ -	\$ 308	\$ -
2009	323	-	326	-
2010	365	-	365	-
2011	371	-	371	-
2012	381	-	381	-
2013	424	-	423	-
2014	450	-	449	-
2015	428	5	427	5
2016	452	18	446	18
2017	483	471	471	471
Total	\$ 3,984	\$ 494	\$ 3,967	\$ 494
C2NR_S_TECH_DEBT ELIDA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
C2R_M TOWN OF ELIDA				
2008	\$ 1,451	\$ -	\$ 1,451	\$ -
2009	1,231	-	1,222	-
2010	1,558	-	1,558	-
2011	1,578	-	1,578	-
2012	1,646	-	1,646	-
2013	1,782	10	1,782	10
2014	1,799	11	1,799	11
2015	1,832	30	1,832	30
2016	1,831	125	1,831	125
2017	1,860	1,719	1,719	1,719
Total	\$ 16,569	\$ 1,894	\$ 16,418	\$ 1,894

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 308	\$ -	\$ -	\$ -	\$ -
326	-	(3)	-	-
365	-	-	-	-
371	-	-	-	-
381	-	-	-	0
423	-	-	-	0
449	-	-	-	1
427	-	-	-	1
446	-	-	-	6
471	-	-	-	12
<u>\$ 3,967</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 21</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,451	\$ -	\$ -	\$ -	\$ -
1,222	-	9	-	-
1,558	-	-	-	-
1,578	-	-	-	-
1,646	-	-	-	-
1,782	-	-	-	-
1,799	-	-	-	-
1,832	-	-	-	-
1,831	-	-	-	-
1,719	-	-	-	141
<u>\$ 16,418</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 141</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2R_S_CAP ELIDA SCHOOLS					
	2008	\$ 1,690	\$ -	\$ 1,690	\$ -
	2009	1,476	-	1,465	-
	2010	1,877	-	1,877	-
	2011	1,865	-	1,865	-
	2012	1,887	-	1,887	-
	2013	2,027	11	2,027	11
	2014	2,035	12	2,035	12
	2015	2,183	35	2,183	35
	2016	2,184	149	2,184	149
	2017	2,249	2,079	2,079	2,079
Total		<u>\$ 19,473</u>	<u>\$ 2,286</u>	<u>\$ 19,292</u>	<u>\$ 2,286</u>
C2R_S_DEBT ELIDA SCHOOLS					
	2008	\$ 3,022	\$ -	\$ 3,022	\$ -
	2009	6,412	-	6,363	-
	2010	4,599	-	4,599	-
	2011	4,149	-	4,149	-
	2012	3,620	-	3,620	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
Total		<u>\$ 21,801</u>	<u>\$ -</u>	<u>\$ 21,752</u>	<u>\$ -</u>
C2R_S_OPP ELIDA SCHOOLS					
	2008	\$ 335	\$ -	\$ 335	\$ -
	2009	306	-	304	-
	2010	392	-	392	-
	2011	400	-	400	-
	2012	410	-	410	-
	2013	440	2	440	2
	2014	442	3	442	3
	2015	460	7	460	7
	2016	460	31	460	31
	2017	473	437	437	437
Total		<u>\$ 4,116</u>	<u>\$ 481</u>	<u>\$ 4,078</u>	<u>\$ 481</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 1,690	\$ -	\$ -	\$ -	\$ -
1,465	-	11	-	-
1,877	-	-	-	-
1,865	-	-	-	-
1,887	-	-	-	-
2,027	-	-	-	-
2,035	-	-	-	-
2,183	-	0	-	-
2,184	-	-	-	-
2,079	-	-	-	170
<u>\$ 19,292</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 170</u>
\$ 3,022	\$ -	\$ -	\$ -	\$ -
6,363	-	49	-	-
4,599	-	-	-	-
4,149	-	-	-	-
3,620	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 21,752</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 335	\$ -	\$ -	\$ -	\$ -
304	-	2	-	-
392	-	-	-	-
400	-	-	-	-
410	-	-	-	-
440	-	-	-	-
442	-	-	-	-
460	-	0	-	-
460	-	-	-	-
437	-	-	-	36
<u>\$ 4,078</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 36</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2R_S_TECH_DEBT ELIDA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C39NR_M VILLAGE OF DORA				
2008	\$ 376	\$ -	\$ 376	\$ -
2009	563	-	563	-
2010	2,492	-	2,492	-
2011	702	-	702	-
2012	655	-	655	-
2013	661	-	661	-
2014	725	-	725	-
2015	783	9	783	9
2016	681	63	674	63
2017	692	648	648	648
Total	<u>\$ 8,331</u>	<u>\$ 720</u>	<u>\$ 8,281</u>	<u>\$ 720</u>
C39NR_S_CAP DORA SCHOOLS				
2008	\$ 338	\$ -	\$ 338	\$ -
2009	506	-	506	-
2010	475	-	475	-
2011	675	-	675	-
2012	588	-	588	-
2013	594	-	594	-
2014	666	-	666	-
2015	708	8	708	8
2016	612	57	606	57
2017	623	584	584	584
Total	<u>\$ 5,787</u>	<u>\$ 649</u>	<u>\$ 5,742</u>	<u>\$ 649</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 376	\$ -	\$ -	\$ -	\$ -
563	-	-	-	-
2,492	-	-	-	-
702	-	-	-	-
655	-	-	-	-
661	-	-	-	-
725	-	-	-	-
783	-	-	-	-
674	-	-	-	7
648	-	-	-	43
<u>\$ 8,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
\$ 338	\$ -	\$ -	\$ -	\$ -
506	-	-	-	-
475	-	-	-	-
675	-	-	-	-
588	-	-	-	-
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
606	-	-	-	6
584	-	-	-	39
<u>\$ 5,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39NR_S_DEBT DORA SCHOOLS				
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	-	1,332	-
2015	1,729	20	1,729	20
2016	2,068	191	2,048	191
2017	1,979	1,855	1,855	1,855
Total	\$ 12,014	\$ 2,066	\$ 11,870	\$ 2,066
C39NR_S_OPP DORA SCHOOLS				
2008	\$ 85	\$ -	\$ 85	\$ -
2009	127	-	127	-
2010	119	-	119	-
2011	169	-	169	-
2012	147	-	147	-
2013	149	-	149	-
2014	166	-	166	-
2015	177	2	177	2
2016	153	14	152	14
2017	156	146	146	146
Total	\$ 1,447	\$ 162	\$ 1,436	\$ 162
C39NR_S_TEC_DEBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	59	626	59
2017	736	690	690	690
Total	\$ 1,369	\$ 749	\$ 1,316	\$ 749

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 483	\$ -	\$ -	\$ -	\$ -
628	-	-	-	-
1,031	-	-	-	-
1,220	-	-	-	-
958	-	-	-	-
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,048	-	-	-	20
1,855	-	-	-	124
<u>\$ 11,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144</u>
\$ 85	\$ -	\$ -	\$ -	\$ -
127	-	-	-	-
119	-	-	-	-
169	-	-	-	-
147	-	-	-	-
149	-	-	-	-
166	-	-	-	-
177	-	-	-	-
152	-	-	-	2
146	-	-	-	10
<u>\$ 1,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
626	-	-	-	6
690	-	-	-	46
<u>\$ 1,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39R_M VILLAGE OF DORA					
	2008	\$ 821	\$ -	\$ 821	\$ -
	2009	862	-	862	-
	2010	4,136	-	4,136	-
	2011	888	-	888	-
	2012	918	-	918	-
	2013	943	-	943	-
	2014	952	1	952	1
	2015	1,000	55	1,000	55
	2016	1,011	143	1,009	143
	2017	1,027	905	905	905
Total		<u>\$ 12,558</u>	<u>\$ 1,104</u>	<u>\$ 12,434</u>	<u>\$ 1,104</u>
C39R_S_CAP DORA SCHOOLS					
	2008	\$ 972	\$ -	\$ 972	\$ -
	2009	1,035	-	1,035	-
	2010	762	-	762	-
	2011	1,133	-	1,133	-
	2012	1,159	-	1,159	-
	2013	1,205	-	1,205	-
	2014	1,178	1	1,178	1
	2015	1,267	70	1,267	70
	2016	1,353	191	1,351	191
	2017	1,422	1,253	1,253	1,253
Total		<u>\$ 11,486</u>	<u>\$ 1,515</u>	<u>\$ 11,315</u>	<u>\$ 1,515</u>
C39R_S_DEBT DORA SCHOOLS					
	2008	\$ 1,387	\$ -	\$ 1,387	\$ -
	2009	1,284	-	1,284	-
	2010	1,653	-	1,653	-
	2011	2,047	-	2,047	-
	2012	1,888	-	1,888	-
	2013	1,211	-	1,211	-
	2014	2,433	2	2,433	2
	2015	3,145	173	3,145	173
	2016	4,747	670	4,737	670
	2017	4,517	3,981	3,981	3,981
Total		<u>\$ 24,312</u>	<u>\$ 4,826</u>	<u>\$ 23,767</u>	<u>\$ 4,826</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 821	\$ -	\$ -	\$ -	\$ -
862	-	-	-	-
4,136	-	-	-	-
888	-	-	-	-
918	-	-	-	-
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,009	-	-	-	2
905	-	-	-	122
<u>\$ 12,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>
\$ 972	\$ -	\$ -	\$ -	\$ -
1,035	-	-	-	-
762	-	-	-	-
1,133	-	-	-	-
1,159	-	-	-	-
1,205	-	-	-	-
1,178	-	-	-	-
1,267	-	-	-	-
1,351	-	-	-	3
1,253	-	-	-	169
<u>\$ 11,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171</u>
\$ 1,387	\$ -	\$ -	\$ -	\$ -
1,284	-	-	-	-
1,653	-	-	-	-
2,047	-	-	-	-
1,888	-	-	-	-
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,737	-	-	-	9
3,981	-	-	-	536
<u>\$ 23,767</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 545</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39R_S_OPP DORA SCHOOLS				
2008	\$ 220	\$ -	\$ 220	\$ -
2009	245	-	245	-
2010	178	-	178	-
2011	269	-	269	-
2012	282	-	282	-
2013	294	-	294	-
2014	287	-	287	-
2015	309	17	309	17
2016	330	47	329	47
2017	331	292	292	292
Total	\$ 2,745	\$ 356	\$ 2,705	\$ 356
C39R_S_TEC_DEBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	205	1,449	205
2017	1,680	1,481	1,481	1,481
Total	\$ 3,132	\$ 1,686	\$ 2,930	\$ 1,686
C401NR_M VILLAGE OF CAUSEY				
2008	\$ 930	\$ -	\$ 930	\$ -
2009	978	-	978	-
2010	649	-	649	-
2011	1,526	-	1,526	-
2012	1,846	-	1,846	-
2013	1,965	-	1,965	-
2014	1,764	-	1,764	-
2015	1,792	-	1,792	-
2016	1,803	1	1,802	1
2017	1,826	1,822	1,822	1,822
Total	\$ 15,078	\$ 1,823	\$ 15,073	\$ 1,823

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 220	\$ -	\$ -	\$ -	\$ -
245	-	-	-	-
178	-	-	-	-
269	-	-	-	-
282	-	-	-	-
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
329	-	-	-	1
292	-	-	-	39
<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,449	-	-	-	3
1,481	-	-	-	199
<u>\$ 2,930</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202</u>
\$ 930	\$ -	\$ -	\$ -	\$ -
978	-	-	-	-
649	-	-	-	-
1,526	-	-	-	-
1,846	-	-	-	-
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,802	-	-	-	1
1,822	-	-	-	4
<u>\$ 15,073</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401NR_S_CAP DORA SCHOOLS				
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	-
2014	1,585	-	1,585	-
2015	1,591	-	1,591	-
2016	1,620	1	1,619	1
2017	1,641	1,638	1,638	1,638
Total	\$ 14,057	\$ 1,639	\$ 14,052	\$ 1,639
C401NR_S_DEPT DORA SCHOOLS				
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	-
2014	3,173	-	3,173	-
2015	3,882	-	3,882	-
2016	5,475	3	5,472	3
2017	5,214	5,203	5,203	5,203
Total	\$ 28,937	\$ 5,206	\$ 28,924	\$ 5,206
C401NR_S_OPP DORA SCHOOLS				
2008	\$ 309	\$ -	\$ 309	\$ -
2009	250	-	250	-
2010	146	-	146	-
2011	343	-	343	-
2012	415	-	415	-
2013	442	-	442	-
2014	396	-	396	-
2015	398	-	398	-
2016	405	-	405	-
2017	410	410	410	410
Total	\$ 3,514	\$ 410	\$ 3,513	\$ 410

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 1,238	\$ -	\$ -	\$ -	\$ -
1,001	-	-	-	-
583	-	-	-	-
1,371	-	-	-	-
1,659	-	-	-	-
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,619	-	-	-	1
1,638	-	-	-	3
<u>\$ 14,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>
\$ 1,766	\$ -	\$ -	\$ -	\$ -
1,241	-	-	-	-
1,265	-	-	-	-
2,478	-	-	-	-
2,703	-	-	-	-
1,740	-	-	-	-
3,173	-	-	-	-
3,882	-	-	-	-
5,472	-	-	-	3
5,203	-	-	-	11
<u>\$ 28,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>
\$ 309	\$ -	\$ -	\$ -	\$ -
250	-	-	-	-
146	-	-	-	-
343	-	-	-	-
415	-	-	-	-
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	1
<u>\$ 3,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401NR_S_TEC_DBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	1	1,674	1
2017	1,939	1,935	1,935	1,935
Total	\$ 3,614	\$ 1,936	\$ 3,609	\$ 1,936
C401R_M VILLAGE OF CAUSEY				
2008	\$ 400	\$ -	\$ 400	\$ -
2009	420	-	420	-
2010	413	-	413	-
2011	421	-	421	-
2012	443	-	443	-
2013	454	-	454	-
2014	457	-	457	-
2015	463	-	463	-
2016	463	-	463	-
2017	470	470	470	470
Total	\$ 4,403	\$ 470	\$ 4,403	\$ 470
C401R_S_CAP DORA SCHOOLS				
2008	\$ 389	\$ -	\$ 389	\$ -
2009	389	-	389	-
2010	416	-	416	-
2011	442	-	442	-
2012	450	-	450	-
2013	530	-	530	-
2014	610	-	610	-
2015	627	-	627	-
2016	590	-	590	-
2017	641	641	641	641
Total	\$ 5,084	\$ 641	\$ 5,084	\$ 641

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,674	-	-	-	1
1,935	-	-	-	4
<u>\$ 3,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>
\$ 400	\$ -	\$ -	\$ -	\$ -
420	-	-	-	-
413	-	-	-	-
421	-	-	-	-
443	-	-	-	-
454	-	-	-	-
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 389	\$ -	\$ -	\$ -	\$ -
389	-	-	-	-
416	-	-	-	-
442	-	-	-	-
450	-	-	-	-
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
<u>\$ 5,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401R_S_DEBT DORA SCHOOLS				
2008	\$ 555	\$ -	\$ 555	\$ -
2009	482	-	482	-
2010	913	-	913	-
2011	799	-	799	-
2012	734	-	734	-
2013	533	-	533	-
2014	1,260	-	1,260	-
2015	1,556	-	1,556	-
2016	2,068	-	2,068	-
2017	2,035	2,035	2,035	2,035
Total	\$ 10,936	\$ 2,035	\$ 10,936	\$ 2,035
C401R_S_OPP DORA SCHOOLS				
2008	\$ 88	\$ -	\$ 88	\$ -
2009	92	-	92	-
2010	99	-	99	-
2011	105	-	105	-
2012	110	-	110	-
2013	129	-	129	-
2014	149	-	149	-
2015	153	-	153	-
2016	144	-	144	-
2017	149	149	149	149
Total	\$ 1,217	\$ 149	\$ 1,217	\$ 149
C401R_S_TEC_DBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	757	757	757	757
Total	\$ 1,390	\$ 757	\$ 1,390	\$ 757

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 555	\$ -	\$ -	\$ -	\$ -
482	-	-	-	-
913	-	-	-	-
799	-	-	-	-
734	-	-	-	-
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
<u>\$ 10,936</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 88	\$ -	\$ -	\$ -	\$ -
92	-	-	-	-
99	-	-	-	-
105	-	-	-	-
110	-	-	-	-
129	-	-	-	-
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
<u>\$ 1,217</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
<u>\$ 1,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5NR_M VILLAGE OF FLOYD				
2008	\$ 394	\$ -	\$ 394	\$ -
2009	395	-	395	-
2010	395	-	395	-
2011	403	-	403	-
2012	507	-	507	-
2013	529	-	529	-
2014	651	1	651	1
2015	668	1	668	1
2016	676	-	675	-
2017	688	672	672	672
Total	\$ 5,305	\$ 674	\$ 5,289	\$ 674
C5NR_S_CAP FLOYD SCHOOLS				
2008	\$ 354	\$ -	\$ 354	\$ -
2009	355	-	355	-
2010	409	-	409	-
2011	420	-	420	-
2012	508	-	508	-
2013	476	-	476	-
2014	774	1	774	1
2015	800	1	800	1
2016	648	-	648	-
2017	674	658	658	658
Total	\$ 5,418	\$ 660	\$ 5,401	\$ 660
C5NR_S_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 394	\$ -	\$ -	\$ -	\$ -
395	-	-	-	-
395	-	-	-	-
403	-	-	-	-
507	-	-	-	-
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
675	-	-	-	-
672	-	-	-	16
<u>\$ 5,289</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>
\$ 354	\$ -	\$ -	\$ -	\$ -
355	-	-	-	-
409	-	-	-	-
420	-	-	-	-
508	-	-	-	-
476	-	-	-	-
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
658	-	-	-	16
<u>\$ 5,401</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5NR_S_OPP FLOYD SCHOOLS				
2008	\$ 89	\$ -	\$ 89	\$ -
2009	85	-	85	-
2010	102	-	102	-
2011	105	-	105	-
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	165	165	165
Total	<u>\$ 1,325</u>	<u>\$ 165</u>	<u>\$ 1,321</u>	<u>\$ 165</u>
C5NR_S_TECH_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_M VILLAGE OF FLOYD				
2008	\$ 830	\$ -	\$ 830	\$ -
2009	830	-	830	-
2010	842	-	842	-
2011	847	-	847	-
2012	875	-	875	-
2013	956	-	956	-
2014	962	-	962	-
2015	974	-	974	-
2016	985	1	985	1
2017	1,001	954	955	954
Total	<u>\$ 9,102</u>	<u>\$ 956</u>	<u>\$ 9,056</u>	<u>\$ 956</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 89	\$ -	\$ -	\$ -	\$ -
85	-	-	-	-
102	-	-	-	-
105	-	-	-	-
127	-	-	-	-
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
165	-	-	-	4
<u>\$ 1,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 830	\$ -	\$ -	\$ -	\$ -
830	-	-	-	-
842	-	-	-	-
847	-	-	-	-
875	-	-	-	-
956	-	-	-	-
962	-	-	-	-
974	-	-	-	-
985	-	-	-	-
955	-	-	-	46
<u>\$ 9,056</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5R_S_CAP FLOYD SCHOOLS				
2008	\$ 746	\$ -	\$ 746	\$ -
2009	746	-	746	-
2010	828	-	828	-
2011	793	-	793	-
2012	791	-	791	-
2013	998	-	998	-
2014	1,012	-	1,012	-
2015	1,088	-	1,088	-
2016	1,092	2	1,092	2
2017	1,135	1,082	1,082	1,082
Total	\$ 9,228	\$ 1,084	\$ 9,176	\$ 1,084
C5R_S_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
C5R_S_OPP FLOYD SCHOOLS				
2008	\$ 169	\$ -	\$ 169	\$ -
2009	181	-	181	-
2010	207	-	207	-
2011	198	-	198	-
2012	198	-	198	-
2013	249	-	249	-
2014	253	-	253	-
2015	256	-	256	-
2016	257	-	257	-
2017	267	255	255	255
Total	\$ 2,235	\$ 255	\$ 2,223	\$ 255

Distributed To- Date	Current Amount	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 746	\$ -	\$ -	\$ -	\$ -
746	-	-	-	-
828	-	-	-	-
793	-	-	-	-
791	-	-	-	-
998	-	-	-	-
1,012	-	-	-	-
1,088	-	-	-	-
1,092	-	-	-	-
1,082	-	-	-	53
<u>\$ 9,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 169	\$ -	\$ -	\$ -	\$ -
181	-	-	-	-
207	-	-	-	-
198	-	-	-	-
198	-	-	-	-
249	-	-	-	-
253	-	-	-	-
256	-	-	-	-
257	-	-	-	-
255	-	-	-	12
<u>\$ 2,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5R_S_TECH_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CNTYNR_OPP COUNTY NON-RES OPERATIONAL				
2008	\$ 1,537,943	\$ -	\$ 1,537,325	\$ -
2009	1,716,028	-	1,715,286	-
2010	1,718,929	-	1,718,056	-
2011	1,747,370	-	1,746,410	-
2012	1,833,558	-	1,831,822	-
2013	1,974,659	273	1,973,676	273
2014	1,944,953	881	1,944,487	881
2015	2,258,560	4,642	2,190,453	4,642
2016	2,314,753	30,363	2,250,692	30,363
2017	2,374,663	2,293,089	2,293,089	2,293,089
Total	<u>\$ 19,421,415</u>	<u>\$ 2,329,248</u>	<u>\$ 19,201,295</u>	<u>\$ 2,329,248</u>
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
2008	\$ 1,151,690	\$ 28	\$ 1,151,690	\$ 28
2009	1,243,392	51	1,243,331	51
2010	1,311,725	5	1,311,680	5
2011	1,372,437	3	1,372,387	3
2012	1,445,354	76	1,445,285	76
2013	1,498,763	604	1,498,679	604
2014	1,561,369	3,294	1,560,388	3,294
2015	1,761,099	26,859	1,757,883	26,859
2016	1,775,486	56,672	1,749,409	56,672
2017	1,812,726	1,718,463	1,718,463	1,718,463
Total	<u>\$ 14,934,041</u>	<u>\$ 1,806,056</u>	<u>\$ 14,809,195</u>	<u>\$ 1,806,056</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,537,325	\$ -	\$ 610	\$ -	\$ 9
1,715,286	-	733	-	9
1,718,056	-	864	-	10
1,746,410	-	944	-	16
1,831,822	479	1,711	-	25
1,973,676	14	947	-	36
1,944,487	20	41	-	424
2,190,265	8	317	189	67,790
2,250,600	8	13	92	64,048
2,292,930	-	-	159	81,574
<u>\$ 19,200,855</u>	<u>\$ 530</u>	<u>\$ 6,179</u>	<u>\$ 440</u>	<u>\$ 213,941</u>
\$ 1,151,690	\$ -	\$ -	\$ -	\$ -
1,243,331	-	61	-	-
1,311,680	3	7	-	37
1,372,387	5	10	-	39
1,445,285	5	26	-	43
1,498,679	5	20	-	65
1,560,388	20	20	-	961
1,757,718	25	48	165	3,168
1,749,252	6	9	157	26,068
1,717,514	-	-	948	94,263
<u>\$ 14,807,925</u>	<u>\$ 69</u>	<u>\$ 201</u>	<u>\$ 1,270</u>	<u>\$ 124,644</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
NM01 DFA/ADMINISTRATIVE SERVICES				
2008	\$ 314,760	\$ 3	\$ 314,689	\$ 3
2009	313,671	5	313,586	5
2010	435,754	1	435,621	1
2011	392,267	-	392,140	-
2012	413,223	10	412,995	10
2013	439,784	111	439,650	111
2014	448,976	543	448,789	543
2015	420,617	3,547	420,149	3,547
2016	509,337	10,857	498,125	10,857
2017	505,858	484,398	484,398	484,398
Total	\$ 4,194,248	\$ 499,476	\$ 4,160,142	\$ 499,476
S1NR_S_CAP PORTALES SCHOOLS				
2008	\$ 114,166	\$ -	\$ 114,166	\$ -
2009	128,899	-	128,864	-
2010	113,186	-	113,131	-
2011	116,607	-	116,545	-
2012	122,028	-	121,869	-
2013	131,421	48	131,404	48
2014	134,669	32	134,634	32
2015	145,422	293	145,344	293
2016	161,665	836	161,228	836
2017	162,570	154,271	154,271	154,271
Total	\$ 1,330,633	\$ 155,479	\$ 1,321,455	\$ 155,479
S1NR_S_DEBT PORTALES SCHOOLS				
2008	\$ 494,283	\$ -	\$ 494,280	\$ -
2009	560,932	-	560,779	-
2010	542,910	-	542,643	-
2011	548,751	-	548,459	-
2012	521,872	-	521,192	-
2013	475,055	173	474,994	173
2014	476,525	114	476,402	114
2015	534,095	1,075	533,808	1,075
2016	547,002	2,827	545,526	2,827
2017	458,529	435,120	435,120	435,120
Total	\$ 5,159,953	\$ 439,309	\$ 5,133,202	\$ 439,309

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 314,689	\$ -	\$ 70	\$ -	\$ 1
313,586	-	84	-	1
435,621	-	127	-	7
392,140	1	120	-	7
412,995	61	219	-	9
439,650	2	122	-	13
448,789	5	8	-	179
420,106	3	10	43	458
498,094	2	3	31	11,209
484,258	-	-	139	21,460
<u>\$ 4,159,928</u>	<u>\$ 74</u>	<u>\$ 763</u>	<u>\$ 214</u>	<u>\$ 33,343</u>
\$ 114,166	\$ -	\$ 1	\$ -	\$ -
128,864	-	35	-	-
113,131	-	56	-	-
116,545	-	62	-	-
121,869	88	159	-	-
131,404	2	16	-	1
134,634	-	1	-	34
145,311	-	6	33	72
161,212	-	1	16	435
154,249	-	-	22	8,300
<u>\$ 1,321,384</u>	<u>\$ 90</u>	<u>\$ 336</u>	<u>\$ 70</u>	<u>\$ 8,842</u>
\$ 494,280	\$ -	\$ 3	\$ -	\$ -
560,779	-	153	-	-
542,643	-	267	-	-
548,459	-	292	-	-
521,192	375	680	-	-
474,994	9	57	-	4
476,402	-	3	-	120
533,687	-	24	121	264
545,472	-	3	54	1,473
435,059	-	-	61	23,409
<u>\$ 5,132,967</u>	<u>\$ 384</u>	<u>\$ 1,481</u>	<u>\$ 236</u>	<u>\$ 25,270</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S1NR_S_OPP PORTALES SCHOOLS				
2008	\$ 28,542	\$ -	\$ 28,541	\$ -
2009	32,225	-	32,216	-
2010	28,297	-	28,283	-
2011	29,152	-	29,136	-
2012	30,538	-	30,498	-
2013	32,839	12	32,834	12
2014	33,667	8	33,658	8
2015	36,337	73	36,317	73
2016	40,374	209	40,265	209
2017	40,643	38,568	38,568	38,568
Total	\$ 332,611	\$ 38,869	\$ 330,317	\$ 38,869
S1NR_S_TECH_DEBT PORTALES SCHOOLS				
2008	\$ 78,261	\$ -	\$ 78,260	\$ -
2009	2,519	-	2,518	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	30,030	11	30,026	11
2014	64,574	16	64,557	16
2015	75,922	153	75,881	153
2016	97,442	504	97,179	504
2017	129,325	122,722	122,722	122,722
Total	\$ 478,070	\$ 123,405	\$ 471,143	\$ 123,405
S1R_S_CAP PORTALES SCHOOLS				
2008	\$ 60,447	\$ 5	\$ 60,447	\$ 5
2009	62,856	9	62,856	9
2010	64,730	-	64,723	-
2011	66,651	-	66,642	-
2012	69,983	8	69,975	8
2013	73,267	37	73,256	37
2014	74,051	266	73,902	266
2015	75,775	1,276	75,515	1,276
2016	75,784	2,680	74,607	2,680
2017	86,892	81,820	81,820	81,820
Total	\$ 710,435	\$ 86,102	\$ 703,741	\$ 86,102

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 28,541	\$ -	\$ 0	\$ -	\$ -
32,216	-	9	-	-
28,283	-	14	-	-
29,136	-	16	-	-
30,498	22	40	-	-
32,834	1	4	-	0
33,658	-	0	-	8
36,309	-	2	8	18
40,261	-	0	4	109
38,562	-	-	5	2,075
<u>\$ 330,299</u>	<u>\$ 23</u>	<u>\$ 84</u>	<u>\$ 18</u>	<u>\$ 2,210</u>
\$ 78,260	\$ -	\$ 0	\$ -	\$ -
2,518	-	1	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30,026	1	4	-	-
64,557	-	0	-	16
75,864	-	3	17	38
97,169	-	0	10	262
122,705	-	-	17	6,602
<u>\$ 471,099</u>	<u>\$ 1</u>	<u>\$ 9</u>	<u>\$ 44</u>	<u>\$ 6,919</u>
\$ 60,447	\$ -	\$ -	\$ -	\$ -
62,856	-	-	-	-
64,723	-	1	-	7
66,642	-	1	-	7
69,975	-	1	-	7
73,256	-	-	-	11
73,902	-	-	-	148
75,492	4	7	23	253
74,597	1	1	9	1,177
81,807	-	-	12	5,072
<u>\$ 703,696</u>	<u>\$ 7</u>	<u>\$ 12</u>	<u>\$ 45</u>	<u>\$ 6,682</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S1R_S_DEBT PORTALES SCHOOLS				
2008	\$ 261,703	\$ 23	\$ 261,703	\$ 23
2009	272,984	37	272,984	37
2010	293,100	2	293,064	2
2011	313,658	-	313,618	-
2012	294,951	35	294,916	35
2013	264,709	135	264,667	135
2014	274,806	986	274,256	986
2015	283,605	4,777	282,631	4,777
2016	266,968	9,442	262,822	9,442
2017	245,078	230,773	230,773	230,773
Total	\$ 2,771,562	\$ 246,210	\$ 2,751,434	\$ 246,210
S1R_S_OPP PORTALES SCHOOLS				
2008	\$ 13,359	\$ 1	\$ 13,359	\$ 1
2009	15,117	2	15,117	2
2010	15,859	-	15,857	0
2011	16,263	-	16,261	-
2012	17,084	2	17,082	2
2013	17,888	9	17,885	9
2014	18,056	65	18,020	65
2015	18,493	311	18,429	311
2016	18,499	654	18,212	654
2017	18,942	17,837	17,837	17,837
Total	\$ 169,560	\$ 18,882	\$ 168,059	\$ 18,882
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2008	\$ 41,436	\$ 4	\$ 41,436	\$ 4
2009	1,226	-	1,226	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	16,733	9	16,730	9
2014	37,239	134	37,164	134
2015	40,314	679	40,176	679
2016	47,557	1,682	46,818	1,682
2017	69,122	65,088	65,088	65,088
Total	\$ 253,627	\$ 67,595	\$ 248,638	\$ 67,595

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 261,703	\$ -	\$ -	\$ -	\$ -
272,984	-	-	-	-
293,064	2	5	-	31
313,618	2	5	-	34
294,916	2	5	-	30
264,667	2	2	-	41
274,256	2	2	-	548
282,544	14	26	87	948
262,788	2	2	33	4,145
230,738	-	-	35	14,305
<u>\$ 2,751,278</u>	<u>\$ 26</u>	<u>\$ 46</u>	<u>\$ 155</u>	<u>\$ 20,083</u>
\$ 13,359	\$ -	\$ -	\$ -	\$ -
15,117	-	-	-	-
15,857	-	-	-	2
16,261	-	-	-	2
17,082	-	-	-	2
17,885	-	-	-	3
18,020	-	-	-	36
18,423	1	2	6	62
18,209	-	-	2	287
17,834	-	-	3	1,106
<u>\$ 168,048</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 11</u>	<u>\$ 1,499</u>
\$ 41,436	\$ -	\$ -	\$ -	\$ -
1,226	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
16,730	-	-	-	3
37,164	-	-	-	74
40,164	2	4	12	135
46,813	-	-	6	738
65,078	-	-	10	4,035
<u>\$ 248,610</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 28</u>	<u>\$ 4,985</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2NR_S_CAP ELIDA SCHOOLS					
	2008	\$ 16,803	\$ -	\$ 16,745	\$ -
	2009	19,106	-	19,048	-
	2010	19,156	-	19,106	-
	2011	19,972	-	19,915	-
	2012	21,162	-	21,024	-
	2013	23,950	-	23,791	-
	2014	23,228	-	23,224	-
	2015	27,103	1	27,097	1
	2016	27,079	240	26,962	240
	2017	29,315	28,803	28,803	28,803
Total		<u>\$ 226,874</u>	<u>\$ 29,045</u>	<u>\$ 225,716</u>	<u>\$ 29,045</u>
S2NR_S_DEBT ELIDA SCHOOLS					
	2008	\$ 30,052	\$ -	\$ 29,949	\$ -
	2009	33,292	-	33,191	-
	2010	48,424	-	48,297	-
	2011	44,439	-	44,311	-
	2012	41,248	-	40,980	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
Total		<u>\$ 197,454</u>	<u>\$ -</u>	<u>\$ 196,728</u>	<u>\$ -</u>
S2NR_S_OPP ELIDA SCHOOLS					
	2008	\$ 4,201	\$ -	\$ 4,186	\$ -
	2009	4,777	-	4,762	-
	2010	4,794	-	4,781	-
	2011	4,993	-	4,979	-
	2012	5,290	-	5,256	-
	2013	5,984	-	5,945	-
	2014	5,813	-	5,812	-
	2015	5,936	-	5,934	-
	2016	5,927	53	5,902	53
	2017	6,414	6,302	6,302	6,302
Total		<u>\$ 54,128</u>	<u>\$ 6,354</u>	<u>\$ 53,859</u>	<u>\$ 6,354</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 16,745	\$ -	\$ 56	\$ -	\$ 2
19,048	-	56	-	2
19,106	-	48	-	2
19,915	-	55	-	3
21,024	-	135	-	3
23,791	-	156	-	3
23,224	-	-	-	4
27,097	-	-	-	6
26,962	-	-	-	117
28,803	-	-	1	512
<u>\$ 225,715</u>	<u>\$ -</u>	<u>\$ 506</u>	<u>\$ 1</u>	<u>\$ 652</u>
\$ 29,949	\$ -	\$ 100	\$ -	\$ 3
33,191	-	98	-	3
48,297	-	122	-	5
44,311	-	121	-	6
40,980	-	263	-	6
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 196,728</u>	<u>\$ -</u>	<u>\$ 704</u>	<u>\$ -</u>	<u>\$ 22</u>
\$ 4,186	\$ -	\$ 14	\$ -	\$ -
4,762	-	14	-	-
4,781	-	12	-	-
4,979	-	14	-	1
5,256	-	34	-	1
5,945	-	39	-	1
5,812	-	-	-	1
5,934	-	-	-	1
5,902	-	-	-	26
6,301	-	-	-	112
<u>\$ 53,859</u>	<u>\$ -</u>	<u>\$ 126</u>	<u>\$ 0</u>	<u>\$ 143</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S2R_S_CAP ELIDA SCHOOLS				
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	-	3,138	-
2014	3,335	-	3,335	-
2015	3,441	-	3,441	-
2016	3,406	128	3,268	128
2017	3,421	3,137	3,137	3,137
Total	<u>\$ 31,888</u>	<u>\$ 3,264</u>	<u>\$ 31,466</u>	<u>\$ 3,264</u>
S2R_S_DEBT ELIDA SCHOOLS				
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	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ 30,644</u>	<u>\$ -</u>	<u>\$ 30,644</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,019	\$ -	\$ -	\$ -	\$ -
3,068	-	-	-	-
3,007	-	-	-	-
3,010	-	-	-	-
3,042	-	-	-	-
3,138	-	-	-	-
3,335	-	-	-	-
3,441	-	-	-	-
3,268	-	-	-	137
3,137	-	-	-	284
<u>\$ 31,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422</u>
\$ 5,399	\$ -	\$ -	\$ -	\$ -
5,347	-	-	-	-
7,366	-	-	-	-
6,698	-	-	-	-
5,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 30,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2R_S_OPP ELIDA SCHOOLS				
2008	\$ 598	\$ -	\$ 598	\$ -
2009	637	-	637	-
2010	629	-	629	-
2011	646	-	646	-
2012	660	-	660	-
2013	681	-	681	-
2014	724	-	724	-
2015	724	-	724	-
2016	717	27	688	27
2017	719	659	659	659
Total	\$ 6,734	\$ 686	\$ 6,645	\$ 686
S2R_S_TECH_DEBT ELIDA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S39NR_S_CAP DORA SCHOOLS				
2008	\$ 22,923	\$ -	\$ 22,923	\$ -
2009	24,432	-	24,432	-
2010	23,962	-	23,962	-
2011	23,549	-	23,547	-
2012	23,554	-	23,534	-
2013	26,200	-	26,199	-
2014	26,674	64	26,673	64
2015	28,615	88	28,596	88
2016	27,903	2,188	27,715	2,188
2017	28,299	28,067	28,067	28,067
Total	\$ 256,112	\$ 30,408	\$ 255,648	\$ 30,408

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 598	\$ -	\$ -	\$ -	\$ -
637	-	-	-	-
629	-	-	-	-
646	-	-	-	-
660	-	-	-	-
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
688	-	-	-	29
659	-	-	-	60
<u>\$ 6,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 22,923	\$ -	\$ -	\$ -	\$ -
24,432	-	-	-	-
23,962	-	-	-	-
23,547	-	2	-	-
23,534	-	20	-	1
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,715	-	-	-	188
28,067	-	-	-	232
<u>\$ 255,648</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 442</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S39NR_S_DEBT DORA SCHOOLS				
2008	\$ 30,705	\$ -	\$ 30,705	\$ -
2009	30,307	-	30,307	-
2010	51,962	-	51,962	-
2011	42,553	-	42,549	-
2012	38,370	-	38,336	-
2013	25,821	-	25,820	-
2014	53,375	128	53,374	128
2015	69,820	216	69,774	216
2016	94,283	7,394	93,648	7,394
2017	89,893	89,155	89,155	89,155
Total	\$ 527,090	\$ 96,894	\$ 525,632	\$ 96,894
S39NR_S_OPP DORA SCHOOLS				
2008	\$ 5,731	\$ -	\$ 5,731	\$ -
2009	6,108	-	6,108	-
2010	5,991	-	5,991	-
2011	5,887	-	5,887	-
2012	5,889	-	5,883	-
2013	6,550	-	6,550	-
2014	6,669	16	6,668	16
2015	7,157	22	7,153	22
2016	6,976	547	6,929	547
2017	7,075	7,017	7,017	7,017
Total	\$ 64,032	\$ 7,602	\$ 63,916	\$ 7,602
S39NR_S_TCH_DEBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,837	2,262	28,643	2,262
2017	33,436	33,161	33,161	33,161
Total	\$ 62,273	\$ 35,423	\$ 61,805	\$ 35,423

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 30,705	\$ -	\$ -	\$ -	\$ -
30,307	-	-	-	-
51,962	-	-	-	-
42,549	-	4	-	-
38,336	-	32	-	2
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,648	-	-	-	635
89,155	-	-	-	737
<u>\$ 525,632</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 1,423</u>
\$ 5,731	\$ -	\$ -	\$ -	\$ -
6,108	-	-	-	-
5,991	-	-	-	-
5,887	-	1	-	-
5,883	-	5	-	-
6,550	-	-	-	-
6,668	-	-	-	-
7,153	-	-	-	5
6,929	-	-	-	47
7,017	-	-	-	58
<u>\$ 63,916</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 110</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,643	-	-	-	194
33,161	-	-	-	274
<u>\$ 61,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S39R_S_CAP DORA SCHOOLS					
	2008	\$ 6,468	\$ -	\$ 6,468	\$ -
	2009	6,519	-	6,519	-
	2010	6,534	-	6,534	-
	2011	6,576	-	6,576	-
	2012	6,904	-	6,904	-
	2013	6,931	-	6,931	-
	2014	7,028	2	7,028	2
	2015	7,335	22	7,335	22
	2016	7,299	99	7,264	99
	2017	7,776	7,638	7,638	7,638
Total		<u>\$ 69,371</u>	<u>\$ 7,762</u>	<u>\$ 69,199</u>	<u>\$ 7,762</u>
S39R_S_DEBT DORA SCHOOLS					
	2008	\$ 9,231	\$ -	\$ 9,231	\$ -
	2009	8,087	-	8,087	-
	2010	14,342	-	14,342	-
	2011	11,883	-	11,883	-
	2012	11,247	-	11,247	-
	2013	6,966	-	6,966	-
	2014	14,520	4	14,520	-
	2015	18,211	55	18,210	55
	2016	25,597	349	25,475	349
	2017	24,701	24,263	24,263	24,263
Total		<u>\$ 144,785</u>	<u>\$ 24,671</u>	<u>\$ 144,224</u>	<u>\$ 24,671</u>
S39R_S_OPP DORA SCHOOLS					
	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	-	1,689	-
	2014	1,713	-	1,713	-
	2015	1,787	5	1,787	5
	2016	1,780	24	1,772	24
	2017	1,812	1,780	1,780	1,780
Total		<u>\$ 16,576</u>	<u>\$ 1,810</u>	<u>\$ 16,535</u>	<u>\$ 1,810</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 6,468	\$ -	\$ -	\$ -	\$ -
6,519	-	-	-	-
6,534	-	-	-	-
6,576	-	-	-	-
6,904	-	-	-	-
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,264	-	-	-	35
7,638	-	-	-	138
<u>\$ 69,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173</u>
\$ 9,231	\$ -	\$ -	\$ -	\$ -
8,087	-	-	-	-
14,342	-	-	-	-
11,883	-	-	-	-
11,247	-	-	-	-
6,966	-	-	-	-
14,520	-	-	-	-
18,210	-	-	-	1
25,475	-	-	-	122
24,263	-	-	-	438
<u>\$ 144,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 561</u>
\$ 1,462	\$ -	\$ -	\$ -	\$ -
1,545	-	-	-	-
1,548	-	-	-	-
1,558	-	-	-	-
1,681	-	-	-	-
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,772	-	-	-	8
1,780	-	-	-	32
<u>\$ 16,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	107	7,792	107
2017	9,187	9,025	9,025	9,025
Total	\$ 17,017	\$ 9,131	\$ 16,816	\$ 9,131
S3NR_S_CAP TEXICO SCHOOLS				
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	-	38,101	-
2014	36,855	-	36,855	-
2015	44,673	-	44,673	-
2016	41,749	-	41,743	-
2017	47,086	46,990	46,990	46,990
Total	\$ 393,035	\$ 46,990	\$ 392,933	\$ 46,990
S3NR_S_DEBT TEXICO SCHOOLS				
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	-	101,806	-
2014	94,036	-	94,036	-
2015	184,675	-	184,675	-
2016	173,204	-	173,181	-
2017	183,405	183,032	183,032	183,032
Total	\$ 1,250,187	\$ 183,032	\$ 1,249,791	\$ 183,032

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,792	-	-	-	37
9,025	-	-	-	163
<u>\$ 16,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>
\$ 34,900	\$ -	\$ -	\$ -	\$ -
39,714	-	-	-	-
40,130	-	-	-	-
34,253	-	-	-	-
35,574	-	-	-	-
38,101	-	-	-	-
36,855	-	-	-	-
44,673	-	-	-	-
41,743	-	-	-	6
46,990	-	-	-	96
<u>\$ 392,933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101</u>
\$ 101,629	\$ -	\$ -	\$ -	\$ -
105,461	-	-	-	-
105,019	-	-	-	-
103,478	-	-	-	-
97,473	-	-	-	-
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,181	-	-	-	24
183,032	-	-	-	372
<u>\$ 1,249,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3NR_S_OPP TEXICO SCHOOLS					
	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	-	9,297	-
	2014	9,214	-	9,214	-
	2015	11,168	-	11,168	-
	2016	10,431	-	10,430	-
	2017	11,771	11,748	11,748	11,748
Total		<u>\$ 97,404</u>	<u>\$ 11,748</u>	<u>\$ 97,379</u>	<u>\$ 11,748</u>
S3NR_S_TECH_DEBT TEXICO SCHOOLS					
	2008	\$ -	\$ -	\$ -	\$ -
	2009	-	-	-	-
	2010	-	-	-	-
	2011	-	-	-	-
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S3R_S_CAP TEXICO SCHOOLS					
	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	-
	2015	3,760	-	3,760	-
	2016	4,026	-	4,026	-
	2017	4,230	3,932	3,932	3,932
Total		<u>\$ 34,185</u>	<u>\$ 3,932</u>	<u>\$ 33,887</u>	<u>\$ 3,932</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 8,114	\$ -	\$ -	\$ -	\$ -
9,929	-	-	-	-
10,032	-	-	-	-
8,563	-	-	-	-
8,884	-	-	-	-
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,430	-	-	-	1
11,748	-	-	-	24
<u>\$ 97,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,690	\$ -	\$ -	\$ -	\$ -
2,855	-	-	-	-
3,129	-	-	-	-
3,061	-	-	-	-
3,338	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
3,932	-	-	-	299
<u>\$ 33,887</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3R_S_DEBT TEXICO SCHOOLS					
	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	-
	2015	13,657	-	13,657	-
	2016	14,855	-	14,855	-
	2017	15,924	14,801	14,801	14,801
Total		<u>\$ 105,347</u>	<u>\$ 14,801</u>	<u>\$ 104,223</u>	<u>\$ 14,801</u>
S3R_S_OPP TEXICO SCHOOLS					
	2008	\$ 616	\$ -	\$ 616	\$ -
	2009	661	-	661	-
	2010	748	-	748	-
	2011	731	-	731	-
	2012	797	-	797	-
	2013	788	-	788	-
	2014	787	-	787	-
	2015	835	-	835	-
	2016	895	-	895	-
	2017	940	874	874	874
Total		<u>\$ 7,799</u>	<u>\$ 874</u>	<u>\$ 7,733</u>	<u>\$ 874</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS					
	2008	\$ -	\$ -	\$ -	\$ -
	2009	-	-	-	-
	2010	-	-	-	-
	2011	-	-	-	-
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 7,834	\$ -	\$ -	\$ -	\$ -
7,583	-	-	-	-
8,188	-	-	-	-
9,629	-	-	-	-
9,101	-	-	-	-
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
14,801	-	-	-	1,124
<u>\$ 104,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,124</u>
\$ 616	\$ -	\$ -	\$ -	\$ -
661	-	-	-	-
748	-	-	-	-
731	-	-	-	-
797	-	-	-	-
788	-	-	-	-
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
874	-	-	-	66
<u>\$ 7,733</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5NR_S_CAP FLOYD SCHOOLS				
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	24,843	-	24,843	-
2014	24,236	5	24,236	5
2015	26,953	9	26,948	9
2016	27,222	220	27,172	220
2017	24,508	24,339	24,339	24,339
Total	\$ 249,542	\$ 24,572	\$ 249,093	\$ 24,572
S5NR_S_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S5NR_S_OPP FLOYD SCHOOLS				
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	6,211	-	6,211	-
2014	6,059	1	6,059	1
2015	6,267	2	6,265	2
2016	6,330	51	6,319	51
2017	6,127	6,085	6,085	6,085
Total	\$ 61,127	\$ 6,139	\$ 61,016	\$ 6,139

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 22,591	\$ -	\$ 56	\$ -	\$ -
25,983	-	57	-	-
24,870	-	56	-	-
23,849	-	55	-	-
24,263	-	-	-	-
24,843	-	-	-	-
24,236	-	-	-	-
26,948	-	-	-	6
27,172	-	-	-	50
24,334	-	-	5	170
<u>\$ 249,088</u>	<u>\$ -</u>	<u>\$ 224</u>	<u>\$ 5</u>	<u>\$ 225</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,648	\$ -	\$ 14	\$ -	\$ -
6,197	-	14	-	-
6,205	-	14	-	-
5,962	-	14	-	-
6,066	-	-	-	-
6,211	-	-	-	-
6,059	-	-	-	-
6,265	-	-	-	1
6,319	-	-	-	12
6,084	-	-	1	42
<u>\$ 61,015</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 1</u>	<u>\$ 55</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5R_S_CAP FLOYD SCHOOLS				
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	-	5,814	-
2014	5,836	-	5,836	-
2015	6,426	26	6,322	26
2016	6,491	156	6,360	156
2017	6,624	6,346	6,346	6,346
Total	<u>\$ 58,690</u>	<u>\$ 6,527</u>	<u>\$ 58,176</u>	<u>\$ 6,527</u>
S5R_S_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,149	\$ -	\$ -	\$ -	\$ -
5,379	-	-	-	-
5,496	-	-	-	-
5,683	-	-	-	-
5,790	-	-	-	-
5,814	-	-	-	-
5,836	-	-	-	-
6,322	-	-	-	104
6,360	-	-	-	131
6,256	-	-	90	278
<u>\$ 58,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 514</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5R_S_OPP FLOYD SCHOOLS				
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	-	1,453	-
2014	1,458	-	1,458	-
2015	1,513	6	1,489	6
2016	1,527	37	1,496	37
2017	1,560	1,494	1,494	1,494
Total	\$ 14,224	\$ 1,537	\$ 14,104	\$ 1,537
S5R_S_TECH_DEBT FLOYD SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S74NR_S_CAP HOUSE SCHOOLS				
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	-	10,254	-
2015	11,002	6	11,002	6
2016	11,544	39	11,544	39
2017	14,621	14,460	14,460	14,460
Total	\$ 98,662	\$ 14,505	\$ 98,501	\$ 14,505

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 1,169	\$ -	\$ -	\$ -	\$ -
1,302	-	-	-	-
1,374	-	-	-	-
1,421	-	-	-	-
1,448	-	-	-	-
1,453	-	-	-	-
1,458	-	-	-	-
1,489	-	-	-	25
1,496	-	-	-	31
1,473	-	-	21	66
<u>\$ 14,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 121</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,959	\$ -	\$ -	\$ -	\$ -
8,020	-	-	-	-
8,394	-	-	-	-
8,601	-	-	-	-
9,264	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,460	-	-	-	161
<u>\$ 98,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74NR_S_DEBT HOUSE SCHOOLS				
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	-	22,548	-
2015	24,545	14	24,545	14
2016	24,878	84	24,878	84
2017	30,002	29,671	29,671	29,671
Total	\$ 215,294	\$ 29,770	\$ 214,963	\$ 29,770
S74NR_S_OPP HOUSE SCHOOLS				
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	-	2,556	-
2015	2,744	2	2,744	2
2016	2,877	10	2,877	10
2017	3,063	3,029	3,029	3,029
Total	\$ 24,092	\$ 3,041	\$ 24,058	\$ 3,041
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
25,933	-	-	-	-
20,403	-	-	-	-
17,576	-	-	-	-
27,161	-	-	-	-
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
29,671	-	-	-	331
<u>\$ 214,963</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 331</u>
\$ 1,795	\$ -	\$ -	\$ -	\$ -
2,005	-	-	-	-
2,099	-	-	-	-
2,146	-	-	-	-
2,311	-	-	-	-
2,495	-	-	-	-
2,556	-	-	-	-
2,744	-	-	-	-
2,877	-	-	-	-
3,029	-	-	-	34
<u>\$ 24,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74R_S_CAP HOUSE SCHOOLS				
2008	\$ 448	\$ -	\$ 448	\$ -
2009	437	-	437	-
2010	440	-	440	-
2011	460	-	460	-
2012	472	-	472	-
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	81	524	81
2017	533	380	380	380
Total	\$ 4,737	\$ 462	\$ 4,584	\$ 462
S74R_S_DEBT HOUSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	1,449	-	1,449	-
2010	1,072	-	1,072	-
2011	940	-	940	-
2012	1,312	-	1,312	-
2013	963	-	963	-
2014	945	-	945	-
2015	924	-	924	-
2016	932	145	932	145
2017	1,095	780	780	780
Total	\$ 9,631	\$ 925	\$ 9,316	\$ 925
S74R_S_OPP HOUSE SCHOOLS				
2008	\$ 90	\$ -	\$ 90	\$ -
2009	88	-	88	-
2010	88	-	88	-
2011	90	-	90	-
2012	93	-	93	-
2013	98	-	98	-
2014	97	-	97	-
2015	97	-	97	-
2016	107	17	107	17
2017	107	76	76	76
Total	\$ 955	\$ 93	\$ 924	\$ 93

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 448	\$ -	\$ -	\$ -	\$ -
437	-	-	-	-
440	-	-	-	-
460	-	-	-	-
472	-	-	-	-
476	-	-	-	-
472	-	-	-	-
475	-	-	-	-
524	-	-	-	-
380	-	-	-	153
<u>\$ 4,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153</u>
\$ -	\$ -	\$ -	\$ -	\$ -
1,449	-	-	-	-
1,072	-	-	-	-
940	-	-	-	-
1,312	-	-	-	-
963	-	-	-	-
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
780	-	-	-	314
<u>\$ 9,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 314</u>
\$ 90	\$ -	\$ -	\$ -	\$ -
88	-	-	-	-
88	-	-	-	-
90	-	-	-	-
93	-	-	-	-
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
76	-	-	-	31
<u>\$ 924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74R_S_TCH_DEBT HOUSE SCHOOLS				
2015	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-
2017	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S9NR_S_CAP MELROSE SCHOOLS				
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	-	1,885	-
2014	1,807	1	1,807	1
2015	2,201	1	2,201	1
2016	2,188	130	2,187	130
2017	1,995	1,984	1,984	1,984
Total	<u>\$ 18,460</u>	<u>\$ 2,116</u>	<u>\$ 18,449</u>	<u>\$ 2,116</u>
S9NR_S_DEBT MELROSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	3,551	-	3,551	-
2012	3,713	-	3,713	-
2013	3,827	-	3,827	-
2014	3,538	1	3,538	1
2015	4,191	1	4,191	1
2016	4,061	241	4,059	241
2017	3,698	3,678	3,678	3,678
Total	<u>\$ 26,579</u>	<u>\$ 3,922</u>	<u>\$ 26,557</u>	<u>\$ 3,922</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,540	\$ -	\$ -	\$ -	\$ -
1,699	-	-	-	-
1,733	-	-	-	-
1,680	-	-	-	-
1,733	-	-	-	-
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,187	-	-	-	1
1,984	-	-	-	11
<u>\$ 18,449</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
3,551	-	-	-	-
3,713	-	-	-	-
3,827	-	-	-	-
3,538	-	-	-	-
4,191	-	-	-	-
4,059	-	-	-	2
3,678	-	-	-	20
<u>\$ 26,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9NR_S_OPP MELROSE SCHOOLS				
2008	\$ 385	\$ -	\$ 385	\$ -
2009	425	-	425	-
2010	433	-	433	-
2011	420	-	420	-
2012	433	-	433	-
2013	471	-	471	-
2014	452	-	452	-
2015	550	-	550	-
2016	547	33	547	33
2017	499	496	496	496
Total	\$ 4,615	\$ 529	\$ 4,612	\$ 529
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S9R_S_CAP MELROSE SCHOOLS				
2008	\$ 459	\$ -	\$ 459	\$ -
2009	494	-	494	-
2010	477	-	477	-
2011	592	-	592	-
2012	590	-	590	-
2013	584	-	584	-
2014	579	-	579	-
2015	628	-	628	-
2016	607	-	607	-
2017	658	658	658	658
Total	\$ 5,666	\$ 658	\$ 5,666	\$ 658

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 385	\$ -	\$ -	\$ -	\$ -
425	-	-	-	-
433	-	-	-	-
420	-	-	-	-
433	-	-	-	-
471	-	-	-	-
452	-	-	-	-
550	-	-	-	-
547	-	-	-	-
496	-	-	-	3
<u>\$ 4,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 459	\$ -	\$ -	\$ -	\$ -
494	-	-	-	-
477	-	-	-	-
592	-	-	-	-
590	-	-	-	-
584	-	-	-	-
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
<u>\$ 5,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9R_S_DEBT MELROSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	1,251	-	1,251	-
2012	1,263	-	1,263	-
2013	1,222	-	1,222	-
2014	1,178	-	1,178	-
2015	1,247	-	1,247	-
2016	1,187	-	1,187	-
2017	1,220	1,220	1,220	1,220
Total	\$ 8,567	\$ 1,220	\$ 8,567	\$ 1,220
S9R_S_OPP MELROSE SCHOOLS				
2008	\$ 115	\$ -	\$ 115	\$ -
2009	124	-	124	-
2010	119	-	119	-
2011	137	-	137	-
2012	137	-	137	-
2013	136	-	136	-
2014	134	-	134	-
2015	146	-	146	-
2016	141	-	141	-
2017	143	143	143	143
Total	\$ 1,332	\$ 143	\$ 1,332	\$ 143
S9R_S_TECH_DEBT MELROSE SCHOOLS				
2008	\$ -	\$ -	\$ -	\$ -
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
1,251	-	-	-	-
1,263	-	-	-	-
1,222	-	-	-	-
1,178	-	-	-	-
1,247	-	-	-	-
1,187	-	-	-	-
1,220	-	-	-	-
<u>\$ 8,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 115	\$ -	\$ -	\$ -	\$ -
124	-	-	-	-
119	-	-	-	-
137	-	-	-	-
137	-	-	-	-
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
<u>\$ 1,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Roosevelt County
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2018

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
Total Tax					
	2008	\$ 6,014,235	\$ 65	\$ 6,013,298	\$ 65
	2009	6,274,267	112	6,272,920	112
	2010	6,719,444	11	6,717,748	11
	2011	6,918,327	7	6,916,489	7
	2012	7,035,181	172	7,031,691	172
	2013	7,149,528	1,874	7,147,950	1,874
	2014	7,421,818	9,285	7,418,673	9,285
	2015	8,249,966	69,137	8,094,619	69,137
	2016	8,445,136	186,267	8,244,011	186,267
	2017	8,487,379	8,120,837	8,120,837	8,120,837
Total		<u>\$ 72,715,281</u>	<u>\$ 8,387,765</u>	<u>\$ 71,978,235</u>	<u>\$ 8,387,765</u>
Grand Total					
	2008	\$ 6,195,446	\$ 65	\$ 6,193,952	\$ 65
	2009	6,461,761	112	6,459,849	112
	2010	6,879,334	11	6,877,050	11
	2011	7,064,583	7	7,062,118	7
	2012	7,208,028	172	7,203,501	172
	2013	7,335,920	2,111	7,333,496	2,111
	2014	7,593,437	9,285	7,589,960	9,285
	2015	8,464,768	69,287	8,309,327	69,287
	2016	8,651,485	192,642	8,449,104	192,642
	2017	8,696,104	8,316,235	8,316,235	8,316,235
Total		<u>\$ 74,550,867</u>	<u>\$ 8,589,926</u>	<u>\$ 73,794,591</u>	<u>\$ 8,589,926</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 6,013,298	\$ -	\$ 923	\$ -	\$ 15
6,272,920	-	1,333	-	14
6,717,748	6	1,595	-	101
6,916,489	12	1,723	-	115
7,031,691	1,036	3,354	-	136
7,147,950	39	1,388	-	190
7,418,673	95	143	-	3,002
8,093,884	70	788	735	154,559
8,243,479	31	48	532	201,078
8,118,850	-	-	1,986	366,543
<u>\$ 71,974,982</u>	<u>\$ 1,290</u>	<u>\$ 11,294</u>	<u>\$ 3,253</u>	<u>\$ 725,751</u>
\$ 6,193,952	\$ -	\$ 1,480	\$ -	\$ 15
6,459,849	-	1,898	-	14
6,877,050	6	2,183	-	101
7,062,118	12	2,350	-	115
7,203,501	1,259	4,391	-	136
7,333,496	52	2,234	-	190
7,589,960	95	475	-	3,003
8,308,591	70	788	735	154,653
8,448,572	31	48	532	202,333
8,314,249	-	-	1,986	379,869
<u>\$ 73,791,338</u>	<u>\$ 1,525</u>	<u>\$ 15,848</u>	<u>\$ 3,253</u>	<u>\$ 740,429</u>

STATE OF NEW MEXICO
Roosevelt County
Schedule of Changes in Fiduciary Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2018

Schedule V

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Assets:				
Cash and cash equivalents	\$ 32,167	\$ 4,486,757	\$ 4,486,229	\$ 32,695
Property taxes receivables	350,345	4,684,552	4,633,053	401,844
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ 382,512	\$ 9,171,309	\$ 9,119,282	\$ 434,539
	<hr/>	<hr/>	<hr/>	<hr/>
Liabilities:				
Deposits held in trust	32,167	4,486,757	4,486,229	\$ 32,695
Due to other taxing entities	350,345	4,684,552	4,633,053	401,844
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 382,512	\$ 9,171,309	\$ 9,119,282	\$ 434,539
	<hr/>	<hr/>	<hr/>	<hr/>

See independent auditors' report.

COMPLIANCE SECTION

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

Roosevelt County Commissioners
Roosevelt County
Wayne Johnson
New Mexico State Auditor
Portales, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County (the "County") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 30, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Cordova CPAs LLC
Albuquerque, NM
November 30, 2018

STATE OF NEW MEXICO
Roosevelt County
Schedule of Findings and Responses
June 30, 2018

Schedule VI
Page 1 of 2

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

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

STATE OF NEW MEXICO
Roosevelt County
Schedule of Findings and Responses
June 30, 2018

Schedule VI
Page 2 of 2

SECTION II – FINANCIAL STATEMENT FINDINGS

None Noted

SECTION III – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2017-001 Cash Appropriations in Excess of Available Cash Balances -Other Noncompliance – Resolved

STATE OF NEW MEXICO

Roosevelt County

Other Disclosures

June 30, 2018

Exit Conference

An exit conference was held on November 19, 2018. In attendance were the following:

Representing Roosevelt County:

Shane Lee, Commissioner
Gene Creighton, Commissioner
Amber Hamilton, County Manager
Layle Sanchez, Treasurer
George Beggs, Assessor
Stevin Floyd, Deputy Assessor
Debra Olds, HR Director
Liliana Rivera, Finance Specialist
Justin Porter, Detention Administrator
Shana Hernandez, Executive Secretary

Representing Cordova CPAs LLC:

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

Auditor Prepared Financial Statements

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