



Financial Statements
For the Year Ended June 30, 2020

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INTRODUCTORY SECTION

ROOSEVELT COUNTY
Annual Financial Report
June 30, 2020
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ROOSEVELT COUNTY

Official Roster

June 30, 2020

**Board of County
Commissioners**

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

Elected Officials

Layle Sanchez	Treasurer
George Beggs	Assessor
Michelle Bargas	Probate Judge
Nathalia Baca	Clerk
Malin Parker	Sherriff

**Administrative
Officials**

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

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue funds of Roosevelt County (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue funds of Roosevelt County, as of June 30, 2020, 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 60 through 71 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 IV 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 IV 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 IV 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, 2020 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, 2020

**BASIC
FINANCIAL STATEMENTS**

ROOSEVELT COUNTY
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 5,326,059
Investments	5,812,731
Receivables:	
Property taxes	413,718
Other taxes	1,732,810
Other	80,192
Due from other governments	17,050
<i>Total current assets</i>	<u>13,382,560</u>
Noncurrent assets	
Restricted cash and cash equivalents	522,617
Capital assets	55,587,771
Less: accumulated depreciation	<u>(40,089,738)</u>
<i>Total noncurrent assets</i>	<u>16,020,650</u>
<i>Total assets</i>	<u>29,403,210</u>
Deferred outflows of resources	
Deferred outflows- pension	1,616,669
Deferred outflows- OPEB	<u>294,228</u>
<i>Total deferred outflows of resources</i>	<u>1,910,897</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 31,314,107</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 14,316
Accrued payroll	158,059
Accrued interest	38,864
Accrued compensated absences	181,546
Current portion of loans payable	<u>537,426</u>
<i>Total current liabilities</i>	<u>930,211</u>
Noncurrent liabilities	
Loans payable	7,226,115
Net pension liability	6,792,431
Net OPEB liability	<u>2,403,907</u>
<i>Total noncurrent liabilities</i>	<u>16,422,453</u>
<i>Total liabilities</i>	<u>17,352,664</u>
Deferred inflows of resources	
Deferred inflows- pension	594,776
Deferred inflows- OPEB	<u>1,534,609</u>
<i>Total deferred inflows of resources</i>	<u>2,129,385</u>
Net position	
Net investment in capital assets	7,734,492
Restricted for:	
Debt service	1,140,439
Special revenue projects	3,002,216
Unrestricted	<u>(45,089)</u>
<i>Total net position</i>	<u>11,832,058</u>
<i>Total liabilities, deferred inflows of resources, and net position</i>	<u><u>\$ 31,314,107</u></u>

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

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ROOSEVELT COUNTY
Statement of Activities
For the Year Ended June 30, 2020

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	\$ 2,479,699	\$ 379,453	\$ 753,785	\$ -	\$ (1,346,461)
Public safety	5,738,669	445,983	314,395	-	(4,978,291)
Public works	2,077,989	21,065	76,772	2,212,233	232,081
Culture and recreation	451,170	-	10,033	-	(441,137)
Health and welfare	808,849	105	-	62,101	(746,643)
Interest	251,926	-	-	-	(251,926)
<i>Total governmental activities</i>	<u>\$ 11,808,302</u>	<u>\$ 846,606</u>	<u>\$ 1,154,985</u>	<u>\$ 2,274,334</u>	<u>(7,532,377)</u>

General Revenues:

Taxes:

Property	\$ 4,518,878
Gross receipts taxes	6,576,780
Gasoline and motor vehicle	890,500
Other	463,133
Payment in lieu of taxes	471,308
Investment income	157,784
Insurance recoveries	133,742
Miscellaneous income	15,793
Gain on sale of capital assets	275

Total general revenues	<u>13,228,193</u>
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Change in net position	<u>5,695,816</u>
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Net position, beginning	4,553,224
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Net position, restatement (Note 18)	<u>1,583,018</u>
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Net position, as restated	<u>6,136,242</u>
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<i>Net position, ending</i>	<u><u>\$ 11,832,058</u></u>
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The accompanying notes are an integral part of these financial statements.

ROOSEVELT COUNTY
Balance Sheet
Governmental Funds
June 30, 2020

Exhibit B-1
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 2,437,531	\$ 1,124,363	\$ 2,286,782	\$ 5,848,676
Investments	5,332,401	-	480,330	5,812,731
Receivables:				
Property taxes	413,718	-	-	413,718
Other taxes	1,435,313	73,758	223,739	1,732,810
Other receivables	57,961	-	22,231	80,192
Due from other governments	9,425	-	7,625	17,050
<i>Total assets</i>	<u>\$ 9,686,349</u>	<u>\$ 1,198,121</u>	<u>\$ 3,020,707</u>	<u>\$ 13,905,177</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 12,540	\$ 750	\$ 1,026	\$ 14,316
Accrued payroll	132,910	24,495	654	158,059
<i>Total liabilities</i>	<u>145,450</u>	<u>25,245</u>	<u>1,680</u>	<u>172,375</u>
<i>Deferred inflows of resources</i>				
Property taxes	346,692	-	-	346,692
<i>Total deferred inflows of resources</i>	<u>346,692</u>	<u>-</u>	<u>-</u>	<u>346,692</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General county operations	-	-	464,661	464,661
Maintenance of roads	-	893,351	-	893,351
EMS and fire departments	-	-	538,119	538,119
Public safety	-	-	61,392	61,392
Health and welfare	-	-	596,114	596,114
Debt service expenditures	-	-	1,161,225	1,161,225
Minimum fund balance	1,721,239	279,525	-	2,000,764
Committed to:				
Sherriff's evidence	-	-	3,540	3,540
EMS and fire departments	-	-	193,976	193,976
Unassigned	7,472,968	-	-	7,472,968
<i>Total fund balances</i>	<u>9,194,207</u>	<u>1,172,876</u>	<u>3,019,027</u>	<u>13,386,110</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 9,686,349</u>	<u>\$ 1,198,121</u>	<u>\$ 3,020,707</u>	<u>\$ 13,905,177</u>

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

ROOSEVELT COUNTY
Governmental Funds
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2020

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	\$ 13,386,110
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	15,498,033
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:	346,692
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	1,616,669
Deferred outflows- OPEB	294,228
Deferred inflows- pension	(594,776)
Deferred inflows- OPEB	(1,534,609)
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	(181,546)
Accrued interest	(38,864)
Loans payable	(7,763,541)
Net pension liability	(6,792,431)
Net OPEB liability	(2,403,907)
<i>Net position of governmental activities</i>	<u><u>\$ 11,832,058</u></u>

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

ROOSEVELT COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

Exhibit B-2
Page 1 of 2

	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<i>Revenues</i>				
Taxes:				
Property	\$ 4,538,963	\$ -	\$ -	\$ 4,538,963
Gross receipts	5,124,885	-	1,451,895	6,576,780
Gasoline and motor vehicle	272,647	617,853	-	890,500
Other	463,133	-	-	463,133
Intergovernmental:				
State operating grants	412,152	76,772	666,061	1,154,985
State capital grants	-	2,212,233	62,101	2,274,334
Payment in lieu of taxes	471,308	-	-	471,308
Licenses and fees	79,043	18,500	113,103	210,646
Charges for services	492,021	2,565	141,374	635,960
Investment income	138,135	-	19,649	157,784
Insurance recoveries	-	133,742	-	133,742
Miscellaneous	15,115	-	678	15,793
<i>Total revenues</i>	<u>12,007,402</u>	<u>3,061,665</u>	<u>2,454,861</u>	<u>17,523,928</u>
<i>Expenditures</i>				
Current:				
General government	2,304,914	-	72,379	2,377,293
Public safety	4,117,894	-	269,065	4,386,959
Public works	-	2,026,285	-	2,026,285
Culture and recreation	201,329	-	3,500	204,829
Health and welfare	5,464	-	743,070	748,534
Capital outlay	255,355	1,328,020	92,131	1,675,506
Debt service:				
Principal	-	-	530,320	530,320
Interest	-	-	253,913	253,913
<i>Total expenditures</i>	<u>6,884,956</u>	<u>3,354,305</u>	<u>1,964,378</u>	<u>12,203,639</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,122,446</u>	<u>(292,640)</u>	<u>490,483</u>	<u>5,320,289</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	-	275	-	275
Transfers in	110,000	1,140,176	310,500	1,560,676
Transfers (out)	(1,450,676)	-	(110,000)	(1,560,676)
<i>Total other financing sources (uses)</i>	<u>(1,340,676)</u>	<u>1,140,451</u>	<u>200,500</u>	<u>275</u>
<i>Net change in fund balance</i>	3,781,770	847,811	690,983	5,320,564
<i>Fund balances, beginning of year</i>	<u>5,412,437</u>	<u>325,065</u>	<u>2,328,044</u>	<u>8,065,546</u>
<i>Fund balance - end of year</i>	<u>\$ 9,194,207</u>	<u>\$ 1,172,876</u>	<u>\$ 3,019,027</u>	<u>\$ 13,386,110</u>

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

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, 2020

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	\$ 5,320,564
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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	1,675,506
Depreciation expense	(1,288,989)

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	(20,085)
---	----------

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	440,277
Net pension expense	(1,173,845)
County OPEB contributions	69,192
Net OPEB income	151,273

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

Increase in accrued compensated absences	(10,384)
Decrease in accrued interest	1,987

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	<u>530,320</u>
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<i>Change in net position of governmental activities</i>	<u><u>\$ 5,695,816</u></u>
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The accompanying notes are an integral part of these financial statements.

ROOSEVELT COUNTY

Exhibit C-1

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2020

	Budgeted Amounts			Variances
	Original	Final	Actual	Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 8,416,000	\$ 8,574,000	\$ 4,515,097	\$ (4,058,903)
Gross receipts	1,980,000	2,343,000	4,016,219	1,673,219
Gasoline, franchise and motor vehicle	253,800	348,800	307,506	(41,294)
Other	325,000	463,000	463,133	133
Intergovernmental:				
State operating grants	648,925	723,075	402,727	(320,348)
Payment in lieu of taxes	466,000	466,000	471,308	5,308
Charges for services	295,750	308,827	83,461	(225,366)
Licenses and fees	76,000	76,000	465,726	389,726
Investment income	-	-	138,135	138,135
Miscellaneous	-	-	15,842	15,842
<i>Total revenues</i>	<u>12,461,475</u>	<u>13,302,702</u>	<u>10,879,154</u>	<u>(2,423,548)</u>
<i>Expenditures</i>				
Current:				
General government	2,651,893	2,732,019	2,315,780	416,239
Public safety	4,618,342	4,628,342	4,108,712	519,630
Culture and recreation	214,529	239,329	200,413	38,916
Health and welfare	5,000	5,000	5,464	(464)
Capital outlay	503,220	599,557	255,355	344,202
<i>Total expenditures</i>	<u>7,992,984</u>	<u>8,204,247</u>	<u>6,885,724</u>	<u>1,318,523</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>4,468,491</u>	<u>5,098,455</u>	<u>3,993,430</u>	<u>(1,105,025)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	(3,064,693)	(3,654,657)	-	3,654,657
Proceeds from sale of capital assets	-	-	1,935	1,935
Transfers in	-	-	110,000	110,000
Transfers (out)	<u>(1,403,798)</u>	<u>(1,443,798)</u>	<u>(1,450,676)</u>	<u>(6,878)</u>
<i>Total other financing sources (uses)</i>	<u>(4,468,491)</u>	<u>(5,098,455)</u>	<u>(1,338,741)</u>	<u>3,759,714</u>
<i>Net change in fund balance</i>	-	-	2,654,689	2,654,689
<i>Fund balances - beginng of year</i>	-	-	5,115,243	5,115,243
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>7,769,932</u>	<u>\$ 7,769,932</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,654,689	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			1,126,313	
Adjustments to expenditures for salaries and operating expenses.			<u>768</u>	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 3,781,770</u>	

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

ROOSEVELT COUNTY

Exhibit C-2

Road Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>			<u>Variances</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final to Actual</u>
<i>Revenues</i>				
Taxes:				
Gasoline and motor vehicle	\$ 600,000	\$ 600,000	\$ 621,986	\$ 21,986
Intergovernmental:				
State operating grants	-	-	76,772	76,772
State capital grant	1,903,525	1,914,833	2,212,233	297,400
Charges for services	-	-	2,565	2,565
Licenses and fees	7,000	7,000	18,750	11,750
Insurance recoveries	-	-	133,742	133,742
<i>Total revenues</i>	<u>2,510,525</u>	<u>2,521,833</u>	<u>3,066,048</u>	<u>544,215</u>
<i>Expenditures</i>				
Current:				
Public works	1,807,176	1,815,176	1,516,488	298,688
Capital outlay	1,803,525	1,919,260	1,836,726	82,534
<i>Total expenditures</i>	<u>3,610,701</u>	<u>3,734,436</u>	<u>3,353,214</u>	<u>381,222</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,100,176)</u>	<u>(1,212,603)</u>	<u>(287,166)</u>	<u>925,437</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	-	72,427	-	(72,427)
Proceeds from sale of capital assets	-	-	1,392	1,392
Transfers in	1,100,176	1,140,176	1,140,176	-
<i>Total other financing sources (uses)</i>	<u>1,100,176</u>	<u>1,212,603</u>	<u>1,141,568</u>	<u>(71,035)</u>
<i>Net change in fund balance</i>	-	-	854,402	854,402
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>269,961</u>	<u>269,961</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>1,124,363</u>	<u>\$ 1,124,363</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 854,402	
Adjustments to revenues for motor vehicle and gas taxes.			(5,500)	
Adjustments to expenditures for salaries and operating expenses.			(1,091)	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 847,811</u>	

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

ROOSEVELT COUNTY
Statement of Fiduciary Net Position
June 30, 2020

Exhibit D-1

	Custodial Funds
<i>Current assets</i>	
Cash and cash equivalents	\$ 37,661
Property taxes receivable	<u>493,886</u>
<i>Total assets</i>	<u><u>\$ 531,547</u></u>
 <i>Current liabilities</i>	
Accounts payable	\$ 192
Due to inmates	19,135
Due to other entities	<u>512,220</u>
<i>Total liabilities</i>	<u><u>\$ 531,547</u></u>

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

ROOSEVELT COUNTY
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

Exhibit D-2

	Custodial Funds
<i>Additions:</i>	
Contributions from other entities	\$ 4,674,694
Charges for services	<u>2,457</u>
<i>Total additions</i>	<u>4,677,151</u>
 <i>Deductions:</i>	
Distributions to other bodies	4,610,035
Operating expenditures	<u>46,002</u>
<i>Total deductions</i>	<u>4,656,037</u>
 Change in custodial funds due to others	21,114
Beginning custodial funds due to others	<u>510,241</u>
 Ending custodial funds due to others	<u><u>\$ 531,355</u></u>

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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, 2020, the County assessed GASB Statement No. 84's effect on its financial statements and management has determined this pronouncement has no impact on the County. No other accounting pronouncements have materially impacted the County's financial statements for the year end June 30, 2020.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

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

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

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

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

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

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County does not have any *business-type activities*.

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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 custodial fund:

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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 10 and 11.

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2020, 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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 \$346,692 related to property taxes revenue considered "unavailable." The County also has items related to the pension and OPEB plans which are discussed at Notes 10 and 11.

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

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

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

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

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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, 2020, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2020, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$5,715,626 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 \$197,516 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, 2020, the County maintains \$2,000,764 as minimum fund balances.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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	\$ 4,468,491	\$ 5,098,455
Road Fund	\$ (1,100,176)	\$ (1,212,603)

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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, 2020 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, 2020.

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

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

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

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

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2020, \$5,724,766 of the County's bank balance of \$5,974,766 was exposed to custodial credit risk. Although the \$5,724,766 was uninsured, \$4,116,529 was collateralized by collateral held by the pledging bank's trust department, not in the County's name. \$1,608,237 of the County's deposits were uninsured and uncollateralized at June 30, 2020.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 3. Deposits and Investments (continued)

	James Polk Stone Community Bank
Amount of deposits	\$ 5,974,766
FDIC Coverage	<u>(250,000)</u>
Total uninsured public funds	<u>5,724,766</u>
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	
	4,116,529
Uninsured and uncollateralized	<u>\$ 1,608,237</u>
Collateral requirement (50% of uninsured funds)	\$ 2,862,383
Pledged Collateral	4,116,529
Over (Under) collateralized	<u>\$ 1,254,146</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, 2020, the County had \$522,617 held at New Mexico Finance Authority (NMFA).

Credit Risk

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

As of June 30, 2020, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating
Money Market Accounts	<1 year	\$ 5,812,731	AAA**
U.S Treasury MM Mutual Fund	<1 year	522,617 *	AAA**
		<u>\$ 6,335,348</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 3. Deposits and Investments (continued)

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

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

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

Fair Value Measurement

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 3. Deposits and Investments (continued)

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2020:

Total	Level 1	Level 2	Level 3
<u>\$ 6,335,348</u>	<u>\$ -</u>	<u>\$ 6,335,348</u>	<u>\$ -</u>

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 5,326,059
Restricted cash and cash equivalents per Exhibit A-1	522,617
Cash - Statement of Fiduciary Net Position per Exhibit E-1	37,661
Investments per Exhibit A-1	<u>5,812,731</u>
 Total cash, investments, and cash equivalents	 <u>11,699,068</u>
 Add: reconciling items	 611,446
Less: petty cash	(400)
Less: NMFA restricted accounts	(522,617)
Less: Treasury & Agency Notes	<u>(5,812,731)</u>
 Bank balance of deposits	 <u><u>\$ 5,974,766</u></u>

NOTE 4. Receivables

Receivables as of June 30, 2020, are as follows:

	General	Road Fund	Other Governmental Funds	Total
Receivables:				
Property taxes	\$ 413,718	\$ -	\$ -	\$ 413,718
Other taxes				
Gross receipts taxes	1,412,742	-	223,739	1,636,481
Gasoline and oil taxes	10,279	36,821	-	47,100
Motor vehicle taxes	12,292	36,937	-	49,229
Other receivables				
Charges for services	44,625	-	22,210	66,835
Miscellaneous	13,336	-	21	13,357
Intergovernmental	9,425	-	7,625	17,050
Totals	<u>\$ 1,916,417</u>	<u>\$ 73,758</u>	<u>\$ 253,595</u>	<u>\$ 2,243,770</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$346,692 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 5. Interfund Receivables, Payables, and Transfers

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

Transfers Out	Transfers In	Amount
General Fund	Road Special Revenue Fund	\$ 1,140,176
General Fund	Courthouse Renovation Debt Service Fund	181,254
General Fund	Indoor Arena Debt Service Fund	115,368
General Fund	Senior Center	6,878
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	3,500
Magistrate Court Debt Service	General Fund	<u>110,000</u>
	Total	<u><u>\$ 1,560,676</u></u>

There were no interfund balances at June 30, 2020.

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2020. Land and construction in progress are not subject to depreciation.

	Balance June 30, 2019	Additions	Deletions	Adjustments	Balance June 30, 2020
depreciated:					
Land	\$ 982,311	\$ -	\$ -	\$ -	\$ 982,311
Total not being depreciated	<u>982,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>982,311</u>
Capital assets being depreciated:					
Buildings and improvements	21,953,964	6,990	-	3,096,365	25,057,319
Equipment and vehicles	6,858,435	945,899	159,719	19,967	7,664,582
Infrastructure	21,160,942	722,617	-	-	21,883,559
Total being depreciated	<u>49,973,341</u>	<u>1,675,506</u>	<u>159,719</u>	<u>3,116,332</u>	<u>54,605,460</u>
Total capital assets	<u>50,955,652</u>	<u>1,675,506</u>	<u>159,719</u>	<u>3,116,332</u>	<u>55,587,771</u>
Accumulated depreciation:					
Buildings and improvements	12,460,462	494,152	-	1,528,989	14,483,603
Equipment and vehicles	5,811,682	371,538	159,719	4,325	6,027,826
Infrastructure	19,155,010	423,299	-	-	19,578,309
Total accumulated depreciation	<u>37,427,154</u>	<u>1,288,989</u>	<u>159,719</u>	<u>1,533,314</u>	<u>40,089,738</u>
Capital assets, net	<u><u>\$ 13,528,498</u></u>	<u><u>\$ 386,517</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,583,018</u></u>	<u><u>\$ 15,498,033</u></u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 6. Capital Assets (continued)

Depreciation expense for the year ended June 30, 2020 was charged to the functions of the governmental activities as follows:

General government	\$ 268,292
Public safety	569,846
Public works	283,382
Culture and recreation	167,469
Total	<u>\$ 1,288,989</u>

NOTE 7. Long-term Debt

During the year ended June 30, 2020, the following changes occurred in the liabilities reported in the government-wide statement of net position:

**Governmental
Activities:**

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>
NMFA Loans	\$ 8,293,861	\$ -	\$ 530,320	\$ 7,763,541	\$ 537,426
Compensated Absences	171,162	148,058	137,674	181,546	181,546
Total	<u>\$ 8,465,023</u>	<u>\$ 148,058</u>	<u>\$ 667,994</u>	<u>\$ 7,945,087</u>	<u>\$ 718,972</u>

Loans

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

<u>Description</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount of Issue</u>	<u>Balance June 30, 2020</u>
NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 1,261,800
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	2,879,314
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,337,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	1,285,427
Total Loans					<u>\$ 7,763,541</u>

The annual requirements to amortize the Loan Payable as of June 30, 2020, including interest payments are as follows:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 7. Long-term Debt (continued)

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2021	\$ 537,426	\$ 245,326	\$ 782,752
2022	548,879	235,430	784,309
2023	560,194	224,131	784,325
2024	572,167	211,708	783,875
2025	585,690	198,337	784,027
2026-2030	2,526,979	748,144	3,275,123
2031-2035	2,331,206	300,183	2,631,389
2036-2040	101,000	3,030	104,030
Total	<u>\$ 7,763,541</u>	<u>\$ 2,166,289</u>	<u>\$ 9,929,830</u>

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, 2020, compensated absences increased \$10,384 from the prior year accrual. In prior years, the general fund was typically used to liquidate such long-term liabilities.

NOTE 8. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries and natural disasters.

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

NOTE 9. Other Required Individual Fund Disclosures

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

- A. Deficit fund balance of individual funds. There were no funds with a deficit fund balance for the year ended June 30, 2020.
- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2020.
- 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, 2020.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

PERA Contribution Rates and Pension Factors in effect during FY19						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	
STATE PLAN						
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

PERA Fund Division Municipal General: At June 30, 2020, the County reported a liability of \$4,608,186 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2019.

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2019.

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, 2019, the County's proportion was 0.2662 percent, which was a decrease of 0.0345 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$813,911. At June 30, 2020, 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	\$ 205,477	\$ 11,350
Changes in proportion	333,684	352,792
Difference between expected and actual experience	138,162	49,850
Net difference between projected and actual earnings on pension plan investments	155,283	-
County's contributions subsequent to the measurement date	310,541	-
Total	\$ 1,143,147	\$ 413,992

\$310,541 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Year ended June 30:

Municipal		
2021	\$	303,815
2022		122,528
2023		(33,277)
2024		25,548
Total	\$	418,614

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

PERA Fund Division Municipal Police: At June 30, 2020, the County reported a liability of \$2,184,245 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2019.

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, 2019, the County's proportion was 0.2957 percent, which was an decrease of 0.167 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$359,934. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Police	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of assumptions	\$ 123,896	\$ 5,557
Changes in proportion	60,431	82,182
Difference between expected and actual experience	91,252	93,045
Net difference between projected and actual earnings on pension plan investments	68,207	-
County's contributions subsequent to the measurement date	129,736	-
Total	<u>\$ 473,522</u>	<u>\$ 180,784</u>

\$129,736 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pensions expense as follows:

Year ended June 30:

Police	
2021	\$ 61,237
2022	79,678
2023	10,893
2024	11,194
Total	<u>\$ 163,002</u>

Actuarial assumptions. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

PERA FUND

PERA FUND	
Actuarial Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Period	Level Percentage of Pay
Asset Valuation Method	Solved for based on statutory rates
Actuarial Assumptions:	
Investment Rate of Return	7.25% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll Growth	3.00%
Projected Salary increases	3.25% to 13.50 annual rate
Includes Inflation at	2.50%
	2.75% all other years
Mortality Assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups..
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2019. These assumptions were adopted by the Board use in the June 30, 2018 actuarial valuation.

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	42.33%	7.48%
Risk Reduction & Mitigation	21.37%	2.37%
Credit Oriented Fixed Income	15.00%	5.47%
Real Assets to include Real Estate Equity	20.00%	6.48%
Multi-Risk Allocation	<u>1.30%</u>	
Total	100.00%	

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

Discount Rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2019. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

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

PERA Fund Municipal General Division		Current	
	1% Decrease	Discount Rate	1% Increase
	(6.25%)	(7.25%)	(8.25%)
County's proportionate share of the net pension liability	\$ 6,969,604	\$ 4,608,186	\$ 2,654,430

PERA Fund Municipal Police Division		Current	
	1% Decrease	Discount Rate	1% Increase
	(6.25%)	(7.25%)	(8.25%)
County's proportionate share of the net pension liability	\$ 3,305,456	\$ 2,184,245	\$ 1,269,548

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, 2020, there were no contributions due and payable to PERA for the County.

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

General Information about the OPEB

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

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

Employees covered by benefit terms – At June 30, 2019, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	<u>91,082</u>
	<u>154,177</u>
Active membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal FTRE	1,966
Educational Retirement Board	<u>49,492</u>
	<u>91,082</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 \$69,192 for the year ended June 30, 2020.

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

At June 30, 2020, the County reported a liability of \$2,403,907 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2019. At June 30, 2019, the County's proportion was 0.07414 percent.

For the year ended June 30, 2020, the County recognized OPEB income of \$151,273. At June 30, 2020 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 11. 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	\$ -	\$ 604,945
Net difference between expected and actual investments on OPEB plan investments	-	22,350
Change of assumptions	-	775,865
Changes in proportion	225,036	131,449
County's contributions subsequent to the measurement date	<u>69,192</u>	<u>-</u>
Total	<u>\$ 294,228</u>	<u>\$ 1,534,609</u>

Deferred outflows of resources totaling \$69,192 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:

2021	\$ (347,811)
2022	(347,811)
2023	(299,609)
2024	(187,715)
2025	<u>(126,627)</u>
Total	<u>\$ (1,309,573)</u>

Actuarial assumptions. The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation using the following actuarial assumptions:

Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB; 2.55% for PERA
Projected payroll increases	3.25% to 13.50% based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2014 Combined Healthy Mortality

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

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

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

Discount Rate. The discount rate used to measure the Fund's total OPEB liability is 4.16% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2039. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2039. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2039, resulting in a blended discount rate of 4.16%.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.16 percent) or 1-percentage-point higher (5.16 percent) than the current discount rate:

	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
County's proportionate share of the net OPEB liability	\$ 2,940,558	\$ 2,403,907	\$ 1,982,049

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

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

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

	Trend Rate Sensitivity Analysis		
	1% Decrease	Rate	1% Increase
County's proportionate share of the net OPEB liability	<u>\$ 2,001,408</u>	<u>\$ 2,403,907</u>	<u>\$ 2,726,165</u>

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2019.

Payable Changes in the Net OPEB Liability. At June 30, 2020, the County reported a payable of \$3,978 for outstanding contributions due to NMRHCA for the year ended June 30, 2020.

NOTE 12. Joint Powers Agreements

Jail Services

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

NOTE 13. Contingent Liabilities

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

NOTE 14. Restricted Net Position

The government-wide statement of net position reports \$4,142,655 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 27 and 74-75.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 15. Subsequent Events

The date to which events occurring after June 30, 2020, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 30, 2020, which is the date on which the financial statements were issued. There were no events noted as of this date.

NOTE 16. Tax Abatements

The County has the following tax abatement agreements:

MILO Wind Project

Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$72,000,000 ROOSEVELT COUNTY,NEW MEXICO TAXABLE INDUSTRIAL REVENUE BONDS (MILO WIND PROJECT,LLC) SERIES 2015
Name of agency affected by abatement agreement (Affected Agency)	ELIDA PUBLIC SCHOOLS
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$72,000,000 ROOSEVELT COUNTY,NEW MEXICO TAXABLE INDUSTRIAL REVENUE BONDS (MILO WIND PROJECT,LLC) SERIES 2015
Name of agency affected by abatement agreement (Affected Agency)	DORA MUNICIPAL SCHOOLS
Agency number of Affected Agency	7024
Agency type of Affected Agency	PUBLIC SCHOOLS
Recipient(s) of tax abatement	MILO WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$51,192.82
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	ROOSEVELT COUNTY \$75,000.00
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$72,000,000 ROOSEVELT COUNTY,NEW MEXICO TAXABLE INDUSTRIAL REVENUE BONDS (MILO WIND PROJECT,LLC) SERIES 2015
Name of agency affected by abatement agreement (Affected Agency)	STATE BOARD OF FINANCE
Agency number of Affected Agency	34100
Agency type of Affected Agency	STATE OF NEW MEXICO
Recipient(s) of tax abatement	MILO WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$26,112.32
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	unknown
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
Roosevelt Wind Project	
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	ROOSEVELT COUNTY,NEW MEXICO AMENDED AND RESTATED TAXABLE INDUSTRIAL REVENUE BONDS (ROOSEVELT WIND PROJECT) SERIES 2014
Name of agency affected by abatement agreement (Affected Agency)	ELIDA MUNICIPAL SCHOOLS
Agency number of Affected Agency	7026
Agency type of Affected Agency	PUBLIC SCHOOLS
Recipient(s) of tax abatement	ROOSEVELT WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$10,628.64
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	ROOSEVELT COUNTY \$366,000.00
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$358,00,000 ROOSEVELT COUNTY,NEW MEXICO AMENDED AND RESTATED TAXABLE INDUSTRIAL REVENUE BONDS (ROOSEVELT WIND PROJECT) SERIES 2014
Name of agency affected by abatement agreement (Affected Agency)	DORA MUNICIPAL SCHOOLS
Agency number of Affected Agency	7024
Agency type of Affected Agency	PUBLIC SCHOOLS
Recipient(s) of tax abatement	ROOSEVELT WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$256,262.95

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	ROOSEVELT COUNTY \$366,000.00
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$358,00,000 ROOSEVELT COUNTY,NEW MEXICO AMENDED AND RESTATED TAXABLE INDUSTRIAL REVENUE BONDS (ROOSEVELT WIND PROJECT) SERIES 2014
Name of agency affected by abatement agreement (Affected Agency)	STATE BOARD OF FINANCE
Agency number of Affected Agency	34100
Agency type of Affected Agency	STATE OF NEW MEXICO
Recipient(s) of tax abatement	ROOSEVELT WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$1,122,888.53

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	unknown
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
San Juan Mesa Project	
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$112,000,000ROOSEVELT COUNTY,NEW MEXICO TAXABLE INDUSTRIAL REVENUE BOND (SAN JUAN MESA WIND PROJECT) SERIES 2005
Name of agency affected by abatement agreement (Affected Agency)	ELIDA MUNICIPAL SCHOOLS
Agency number of Affected Agency	7026
Agency type of Affected Agency	PUBLIC SCHOOLS
Recipient(s) of tax abatement	SAN JUAN MESA WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$11,047.15

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 16. Tax Abatements (continued)

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	\$144,500.00
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN
Agency number for Agency making the disclosure (Abating Agency)	5022
Abating Agency Name	ROOSEVELT COUNTY, NEW MEXICO
Abating Agency Type	COUNTY GOVERNMENT-POLITICAL SUBDIVISION OF THE STATE OF NEW MEXICO
Tax Abatement Agreement Name	\$112,000,000ROOSEVELT COUNTY,NEW MEXICO TAXABLE INDUSTRIAL REVENUE BOND (SAN JUAN MESA WIND PROJECT) SERIES 2005
Name of agency affected by abatement agreement (Affected Agency)	STATE BOARD OF FINANCE
Agency number of Affected Agency	34100
Agency type of Affected Agency	THE STATE OF NEW MEXICO
Recipient(s) of tax abatement	SAN JUAN MESA WIND PROJECT,LLC,A DELAWARE LIMITED LIABILITY COMPANY
Tax abatement program (name and brief description)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND 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 STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC4-59-1 TO 16 (1975, AS AMENDED THROUGH 2015)
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	\$326,980.40
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	unknown
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	NO OMISSIONS KNOWN

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 17. Concentrations

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

NOTE 18. Prior Period Restatement

The County had fixed assets that were found to not be recorded on the County's fixed asset listing that were purchased several years ago and updated the listing to include those assets for the current year. The effects of this restatement are as follows:

Net position

Net position, July 1, 2019 as previously reported	\$ 4,553,224
Adjustment to correct prior year fixed assets	<u>1,583,018</u>
Net position, July 1, 2019, as restated	<u><u>\$ 6,136,242</u></u>

NOTE 19. Subsequent Pronouncements

In June 2017, GASB Statement No. 87 Leases, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2021. The County does not expect this pronouncement to have a material effect on the financial statements.

In June 2018, GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The standard will be implemented during the fiscal year ended June 30, 2021. The County is still evaluating how this pronouncement will affect the financial statements.

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

In May 2020, GASB Statement No. 91, Conduit Debt Obligations, was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The County does not expect this pronouncement to have a material effect on the financial statements.

In January 2020, GASB Statement No. 92 Omnibus, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2021. The County does not expect this pronouncement to have a material effect on the financial statements.

In March 2020, GASB Statement No. 93 Replacement of Interbank Offered Rates, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2021. The County does not expect this pronouncement to have a material effect on the financial statements.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2020

NOTE 19. Subsequent Pronouncements (continued)

In March 2020, GASB Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2022. The County does not expect this pronouncement to have a material effect on the financial statements.

In May 2020, GASB Statement No. 95 Postponement of the Effective Dates of Certain Authoritative Guidance, was issued. Effective Date: The provisions of this Statement are effective immediately for fiscal years beginning after December 15, 2021. The County is still evaluating how this pronouncement will affect the financial statements.

In May 2020, GASB Statement No. 96 Subscription-Based Information Technology Arrangements, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2022. The County does not expect this pronouncement to have a material effect on the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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*

	2020	2019	2018
	Measurement Date	Measurement Date	Measurement Date
	(As of and for the	(As of and for the	(As of and for the
	year ended	year ended	year ended
	June 30, 2019)	June 30, 2018)	June 30, 2017)
Roosevelt County's proportion of the net pension liability	0.2662%	0.3007%	0.2553%
Roosevelt County's proportionate share of the net pension liability	\$ 4,608,186	\$ 4,794,271	\$ 3,508,038
Roosevelt County's covered payroll	\$ 2,428,897	\$ 2,452,214	\$ 2,244,598
Roosevelt County's proportionate share of the net pension liability as a percentage	189.72%	195.51%	156.29%
Plan fiduciary net position as a percentage of the total pension liability	70.52%	71.13%	73.74%

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

2017	2016	2015
Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended
June 30, 2016)	June 30, 2015)	June 30, 2014)
0.2343%	0.2761%	0.2866%
\$ 3,743,326	\$ 2,815,079	\$ 2,235,788
\$ 1,937,232	\$ 2,312,147	\$ 2,521,773
193.23%	121.75%	88.66%
69.18%	76.99%	81.29%

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

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*

	2020	2019	2018
	Measurement Date	Measurement Date	Measurement Date
	(As of and for the	(As of and for the	(As of and for the
	year ended	year ended	year ended
	June 30, 2019)	June 30, 2018)	June 30, 2017)
Roosevelt County's proportion of the net pension liability	0.2957%	0.3124%	0.2909%
Roosevelt County's proportionate share of the net pension liability	\$ 2,184,245	\$ 2,131,519	\$ 1,616,140
Roosevelt County's covered payroll	\$ 657,706	\$ 637,980	\$ 597,831
Roosevelt County's proportionate share of the net pension liability as a percentage	332.10%	334.10%	270.33%
Plan fiduciary net position as a percentage of the total pension liability	70.52%	71.13%	73.74%

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

2017	2016	2015
Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended
June 30, 2016)	June 30, 2015)	June 30, 2014)
0.2971%	0.3040%	0.2651%
\$ 2,192,092	\$ 1,461,802	\$ 864,197
\$ 564,085	\$ 596,549	\$ 499,825
388.61%	245.04%	172.90%
69.18%	76.99%	81.29%

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

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, 2020	As of and for the year ended June 30, 2019	As of and for the year ended June 30, 2018
Contractually required contribution	\$ 310,541	\$ 230,986	\$ 234,187
Contributions in relation to the contractually required contribution	<u>(310,541)</u>	<u>(230,986)</u>	<u>(234,187)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 2,534,004	\$ 2,428,897	\$ 2,452,214
Contributions as a percentage of covered payroll	12.25%	9.51%	9.55%

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

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

As of and for the year ended June 30, 2017	As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
\$ 214,359	\$ 185,006	\$ 220,810
<u>(214,359)</u>	<u>(185,006)</u>	<u>(220,810)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,244,598	\$ 1,937,232	\$ 2,312,147
9.55%	9.55%	9.55%

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

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, 2020	As of and for the year ended June 30, 2019	As of and for the year ended June 30, 2018
Contractually required contribution	\$ 129,736	\$ 124,306	\$ 120,578
Contributions in relation to the contractually required contribution	<u>(129,736)</u>	<u>(124,306)</u>	<u>(120,578)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 677,471	\$ 657,706	\$ 637,980
Contributions as a percentage of covered payroll	19.15%	18.90%	18.90%

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

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

As of and for the year ended June 30, 2017	As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
\$ 112,990	\$ 106,612	\$ 112,748
(112,990)	(106,612)	(112,748)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 597,831	\$ 564,085	\$ 596,549
18.90%	18.90%	18.90%

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

ROOSEVELT COUNTY
Notes to Required Supplementary Information
June 30, 2020

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 2019 report is available at <http://www.nmpera.org/>

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ROOSEVELT COUNTY
Schedule of Proportionate Share of the Net OPEB Liability
Retiree Health Care OPEB Plan
Last 10 Fiscal Years*

Schedule B-1

	2020 Measurement Date (As of and for the Year Ended June 30, 2019)	2019 Measurement Date (As of and for the Year Ended June 30, 2018)	2018 Measurement Date (As of and for the Year Ended June 30, 2017)
Roosevelt County's proportion of the net OPEB liability (asset)	0.07414%	0.07706%	0.07084%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 2,403,907	\$ 3,350,842	\$ 3,210,237
Roosevelt County's covered payroll	3,116,134	3,131,087	2,950,945
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	77.14%	107.02%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	18.92%	13.14%	11.34%

* 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 available years.

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

ROOSEVELT COUNTY
Schedule of Contributions
Retiree Health Care OPEB Plan
Last 10 Fiscal Years*

Schedule B-2

	<u>As of and for the Year Ended June 30, 2020</u>	<u>As of and for the Year Ended June 30, 2019</u>	<u>As of and for the Year Ended June 30, 2018</u>
Contractually required contribution	\$ 69,192	\$ 66,355	\$ 66,964
Contributions in relation to the contractually required contribution	<u>69,192</u>	<u>66,355</u>	<u>66,964</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	3,238,093	3,116,134	3,131,087
Contribution as a percentage of covered payroll	2.14%	2.13%	2.14%

* 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 available years.

Notes to Required Supplementary Information

In the June 30, 2019 actuarial valuation, changes in assumptions and differences between expected and actual experience include adjustments resulting from an increase in the discount rate from 4.08% to 4.16%, decrease in expected participation rates for future retirees from 75% to 60%, and a decrease in the spousal coverage rate for future male retirees from 55% to 35%.

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

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SUPPLEMENTARY INFORMATION

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2020

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

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

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

Senior Center Special Revenue Fund – To account for grants awarded for the La Casa and Abuelitos Senior Center Buildings owned by the County. Fund was created by authority of the governing body by approval of a budget adjustment.

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.

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2020

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 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.

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 185	\$ 366,163	\$ 3,540	\$ -
Investments	-	-	-	-
Current receivables:				
Other taxes	-	223,739	-	-
Other	-	-	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u>\$ 185</u>	<u>\$ 589,902</u>	<u>\$ 3,540</u>	<u>\$ -</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 19	\$ -	\$ -
Accrued payroll	-	654	-	-
<i>Total liabilities</i>	<u>-</u>	<u>673</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	-
Health and welfare	185	589,229	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	3,540	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>185</u>	<u>589,229</u>	<u>3,540</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 185</u>	<u>\$ 589,902</u>	<u>\$ 3,540</u>	<u>\$ -</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	County Clerk's User Fees	Misdemeanor Probation	Traffic Grants
\$ -	\$ 20,335	\$ 26,401	\$ 15,919	\$ 2,712
-	-	113,866	-	-
-	-	-	-	-
-	22,210	21	-	-
-	-	-	-	216
<u>\$ -</u>	<u>\$ 42,545</u>	<u>\$ 140,288</u>	<u>\$ 15,919</u>	<u>\$ 2,928</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	140,288	-	-
-	-	-	-	-
-	42,545	-	15,919	2,928
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	42,545	140,288	15,919	2,928
<u>\$ -</u>	<u>\$ 42,545</u>	<u>\$ 140,288</u>	<u>\$ 15,919</u>	<u>\$ 2,928</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue			
	Senior Center	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ 158,919	\$ 213,348	\$ -
Investments	-	-	110,900	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Due from other governments	6,700	709	-	-
<i>Total assets</i>	<u>\$ 6,700</u>	<u>\$ 159,628</u>	<u>\$ 324,248</u>	<u>\$ -</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	324,248	-
Public safety	-	-	-	-
Health and welfare	6,700	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	159,628	-	-
<i>Total fund balances</i>	<u>6,700</u>	<u>159,628</u>	<u>324,248</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 6,700</u>	<u>\$ 159,628</u>	<u>\$ 324,248</u>	<u>\$ -</u>

See independent auditors' report

Special Revenue				Debt Service
Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal	Detention Center
\$ 34,348	\$ 213,871	\$ -	\$ 68,833	\$ 23,772
-	-	-	255,564	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 34,348</u>	<u>\$ 213,871</u>	<u>\$ -</u>	<u>\$ 324,397</u>	<u>\$ 23,772</u>
\$ -	\$ -	\$ -	\$ 24	\$ -
-	-	-	-	-
-	-	-	24	-
-	-	-	324,373	-
-	213,871	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	23,772
-	-	-	-	-
34,348	-	-	-	-
<u>34,348</u>	<u>213,871</u>	<u>-</u>	<u>324,373</u>	<u>23,772</u>
<u>\$ 34,348</u>	<u>\$ 213,871</u>	<u>\$ -</u>	<u>\$ 324,397</u>	<u>\$ 23,772</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

Statement A-1
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	Debt Service			
	Indoor Arena	Courthouse Renovation	Magistrate Court	Total Nonmajor Governmental Funds
<i>Assets</i>				
Cash and cash equivalents	\$ 265,011	\$ 205,448	\$ 667,977	\$ 2,286,782
Investments	-	-	-	480,330
Current receivables:				
Other taxes	-	-	-	223,739
Other	-	-	-	22,231
Due from other governments	-	-	-	7,625
<i>Total assets</i>	<u>\$ 265,011</u>	<u>\$ 205,448</u>	<u>\$ 667,977</u>	<u>\$ 3,020,707</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ 983	\$ 1,026
Accrued payroll	-	-	-	654
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>983</u>	<u>1,680</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	464,661
EMS and fire departments	-	-	-	538,119
Public safety	-	-	-	61,392
Health and welfare	-	-	-	596,114
Debt service expenditures	265,011	205,448	666,994	1,161,225
Committed to:				
Sheriff's evidence	-	-	-	3,540
EMS and fire departments	-	-	-	193,976
<i>Total fund balances</i>	<u>265,011</u>	<u>205,448</u>	<u>666,994</u>	<u>3,019,027</u>
<i>Total liabilities and fund balances</i>	<u>\$ 265,011</u>	<u>\$ 205,448</u>	<u>\$ 667,977</u>	<u>\$ 3,020,707</u>

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ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ 1,179,291	\$ -	\$ -
Intergovernmental:				
State operating grants	608	-	-	27,200
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	664	-
<i>Total revenues</i>	<u>608</u>	<u>1,179,291</u>	<u>664</u>	<u>27,200</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	28,150
Culture and recreation	3,500	-	-	-
Health and welfare	-	694,608	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>3,500</u>	<u>694,608</u>	<u>-</u>	<u>28,150</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,892)</u>	<u>484,683</u>	<u>664</u>	<u>(950)</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>	<u>(2,892)</u>	<u>484,683</u>	<u>664</u>	<u>(950)</u>
<i>Fund balances - beginning of year</i>	<u>3,077</u>	<u>104,546</u>	<u>2,876</u>	<u>950</u>
<i>Fund balances - end of year</i>	<u>\$ 185</u>	<u>\$ 589,229</u>	<u>\$ 3,540</u>	<u>\$ -</u>

See independent auditors' report

Special Revenue				
GRT Roosevelt General Hospital	Corrections	County Clerk's User Fees	Misdemeanor Probation	Traffic Grants
\$ 48,462	\$ -	\$ -	\$ -	\$ -
-	-	-	-	6,471
-	-	-	-	-
-	67,547	-	73,827	-
-	-	22,141	-	-
-	-	2,301	-	-
-	14	-	-	-
<u>48,462</u>	<u>67,561</u>	<u>24,442</u>	<u>73,827</u>	<u>6,471</u>
-	-	5,000	-	-
-	84,892	-	70,617	6,469
-	-	-	-	-
48,462	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>48,462</u>	<u>84,892</u>	<u>5,000</u>	<u>70,617</u>	<u>6,469</u>
-	(17,331)	19,442	3,210	2
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(17,331)	19,442	3,210	2
-	59,876	120,846	12,709	2,926
<u>\$ -</u>	<u>\$ 42,545</u>	<u>\$ 140,288</u>	<u>\$ 15,919</u>	<u>\$ 2,928</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Special Revenue			
	Senior Center	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
State operating grants	-	4,875	178,786	7,139
State capital grants	62,101	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	1,352	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>62,101</u>	<u>4,875</u>	<u>180,138</u>	<u>7,139</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,593	43,602	7,139
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	62,279	-	29,852	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>62,279</u>	<u>1,593</u>	<u>73,454</u>	<u>7,139</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(178)</u>	<u>3,282</u>	<u>106,684</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Transfers in	6,878	3,500	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>6,878</u>	<u>3,500</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	6,700	6,782	106,684	-
<i>Fund balances - beginning of year</i>	-	152,846	217,564	-
<i>Fund balances - end of year</i>	<u>\$ 6,700</u>	<u>\$ 159,628</u>	<u>\$ 324,248</u>	<u>\$ -</u>

See independent auditors' report

Special Revenue				Debt Service
Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal	Detention Center
\$ -	\$ -	\$ -	\$ -	\$ 224,142
-	84,924	5,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	90,962	-
-	-	-	5,128	1,216
-	-	-	-	-
-	84,924	5,000	96,090	225,358
-	-	-	53,915	-
100	21,503	5,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	206,754
-	-	-	-	17,605
100	21,503	5,000	53,915	224,359
(100)	63,421	-	42,175	999
3,500	-	-	-	-
-	-	-	-	-
3,500	-	-	-	-
3,400	63,421	-	42,175	999
30,948	150,450	-	282,198	22,773
\$ 34,348	\$ 213,871	\$ -	\$ 324,373	\$ 23,772

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ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

Statement A-2
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	Debt Service			Total Nonmajor Governmental Funds
	Indoor Arena	Courthouse Renovation	Magistrate Court	
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ 1,451,895
Intergovernmental:				
State operating grants	-	-	351,058	666,061
State capital grants	-	-	-	62,101
Charges for services	-	-	-	141,374
Licenses and fees	-	-	-	113,103
Investment income	2,732	909	6,011	19,649
Miscellaneous	-	-	-	678
<i>Total revenues</i>	<u>2,732</u>	<u>909</u>	<u>357,069</u>	<u>2,454,861</u>
<i>Expenditures</i>				
Current:				
General government	-	-	13,464	72,379
Public safety	-	-	-	269,065
Culture and recreation	-	-	-	3,500
Health and welfare	-	-	-	743,070
Capital outlay	-	-	-	92,131
Debt service:				
Principal	58,000	99,000	166,566	530,320
Interest	57,427	80,904	97,977	253,913
<i>Total expenditures</i>	<u>115,427</u>	<u>179,904</u>	<u>278,007</u>	<u>1,964,378</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(112,695)</u>	<u>(178,995)</u>	<u>79,062</u>	<u>490,483</u>
<i>Other financing sources (uses)</i>				
Transfers in	115,368	181,254	-	310,500
Transfers (out)	-	-	(110,000)	(110,000)
<i>Total other financing sources (uses)</i>	<u>115,368</u>	<u>181,254</u>	<u>(110,000)</u>	<u>200,500</u>
<i>Net change in fund balances</i>	2,673	2,259	(30,938)	690,983
<i>Fund balances - beginning of year</i>	<u>262,338</u>	<u>203,189</u>	<u>697,932</u>	<u>2,328,044</u>
<i>Fund balances - end of year</i>	<u>\$ 265,011</u>	<u>\$ 205,448</u>	<u>\$ 666,994</u>	<u>\$ 3,019,027</u>

See independent auditors' report

SUPPORTING SCHEDULES

ROOSEVELT COUNTY
Schedule of Collateral Pledged By Depository
For Public Funds
June 30, 2020

Schedule I

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2020
The James Polk Stone Community Bank				
	FHLMC #SB8020	12/1/2034	3132D54D1	\$ 951,802
	FHLMC #SB8031	2/1/2035	3132D54Q2	992,023
	FNMA #MA3956	3/1/2035	31418DME9	1,009,527
	FNMA #MA3965	10/28/2031	31418DMP4	1,012,952
	ROSWELL NM SCH	8/1/2020	778550JT1	150,225
<i>Total James Polk Stone Community Bank</i>				<u>\$ 4,116,529</u>
Name and location of safekeeper for above pledged collateral: Independent Bankers Bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 4,116,529</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
Schedule of Deposit and Investment Accounts
June 30, 2020

Schedule II

Bank Account Type/Name	James Polk Stone Bank	Moreton Capital Markets	New Mexico Finance Authority	Totals
Checking-Treasurer	\$ 939	\$ -	\$ -	\$ 939
Checking-Treasurer Hold St	5,940,547	-	-	5,940,547
Checking-Detention Account	19,135	-	-	19,135
Checking-Treasurers Sheriff's				
Evidence Account	3,540	-	-	3,540
Checking-Treasurer Assessor	10,605	-	-	10,605
PPRF-2561 RSEVLTCTY 6	-	-	28,611	28,611
PPRF-2561 RSEVLTCTY 6	-	-	120,388	120,388
PPRF-3115 RSEVLTCTY 7	-	-	55,505	55,505
PPRF-3115 RSEVLTCTY 7	-	-	262,991	262,991
PPRF-3147 RSEVLTCTY 8	-	-	-	-
PPRF-3147 RSEVLTCTY 8	-	-	31,350	31,350
PPRF-3503 RSEVLTCTY 9	-	-	23,772	23,772
U.S Government Money Market	-	5,812,731	-	5,812,731
Total	5,974,766	5,812,731	522,617	12,310,114
 Reconciling items	 (611,446)	 -	 -	 (611,446)
 <i>Reconciled balance</i>	 <u>5,363,320</u>	 <u>5,812,731</u>	 <u>522,617</u>	 <u>11,698,668</u>
 Less: investments per Exhibit A-1				(5,812,731)
Plus: petty cash				400
Less: fiduciary funds cash per Exhibit D-1				(37,661)
Less: restricted cash and cash equivalents per Exhibit A-1				<u>(522,617)</u>
 <i>Total unrestricted cash and cash equivalents per Exhibit A-1</i>				<u><u>\$ 5,326,059</u></u>

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ROOSEVELT COUNTY
Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2020

Schedule III

Property taxes receivable June 30, 2019	\$ 888,702
Changes to Tax Roll:	
Net taxes charged to Treasurer for fiscal year	9,147,140
Adjustments:	
Adjustments (net)	32,299
Total receivables prior to collections	9,114,841
Collections for fiscal year ended June 30, 2020	<u>(9,095,939)</u>
Property taxes receivable June 30, 2020	<u><u>\$ 907,604</u></u>
Per Treasurer's report:	
Property taxes receivable by year:	
2010	\$ -
2011	87
2012	101
2013	96
2014	116
2015	147,171
2016	134,140
2017	49,033
2018	160,385
2019	<u>416,475</u>
Total property taxes receivable	<u><u>\$ 907,604</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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				
2010	\$ 38,007	\$ -	\$ 37,480	\$ -
2011	38,191	-	37,633	-
2012	48,845	-	48,065	-
2013	45,867	-	45,061	-
2014	41,178	-	41,023	-
2015	46,053	-	45,988	-
2016	46,095	-	45,925	-
2017	52,019	315	51,835	315
2018	46,400	283	44,354	283
2019	49,348	45,479	45,479	45,479
Total	<u>\$ 452,002</u>	<u>\$ 46,078</u>	<u>\$ 442,843</u>	<u>\$ 46,078</u>
952 DFA/ADMINISTRATIVE SERVICES				
2010	\$ 15	\$ -	\$ 15	\$ -
2011	26	-	26	-
2012	50	-	50	-
2013	19	-	19	-
2014	15	-	15	-
2015	19	-	19	-
2016	35	-	35	-
2017	32	-	32	-
2018	36	-	35	-
2019	33	27	27	27
Total	<u>\$ 279</u>	<u>\$ 27</u>	<u>\$ 273</u>	<u>\$ 27</u>
953 DFA/ADMINISTRATIVE SERVICES				
2010	\$ 22	\$ -	\$ 22	\$ -
2011	29	-	29	-
2012	49	-	39	-
2013	48	-	35	-
2014	55	-	55	-
2015	63	-	63	-
2016	85	-	85	-
2017	263	-	239	-
2018	149	32	123	32
2019	140	100	100	100
Total	<u>\$ 903</u>	<u>\$ 132</u>	<u>\$ 790</u>	<u>\$ 132</u>

<u>Distributed To- Date</u>	<u>Current Amount Uncollectible</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 37,480	\$ -	\$ 527	\$ -	\$ -
37,633	-	558	-	-
48,065	-	780	-	-
45,061	-	805	-	-
41,023	-	155	-	-
45,988	-	-	-	65
45,925	-	-	-	170
51,805	-	-	29	184
44,310	-	-	44	2,046
44,674	547	547	805	3,321
<u>\$ 441,964</u>	<u>\$ 547</u>	<u>\$ 3,373</u>	<u>\$ 879</u>	<u>\$ 5,786</u>
\$ 15	\$ -	\$ -	\$ -	\$ -
26	-	-	-	-
50	-	-	-	-
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
35	-	-	-	-
22	-	-	5	5
<u>\$ 268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>
\$ 22	\$ -	\$ -	\$ -	\$ -
29	-	-	-	-
39	-	10	-	-
35	-	13	-	-
55	-	-	-	-
63	-	-	-	-
85	-	-	-	-
239	-	-	-	24
123	-	-	-	26
99	-	-	1	41
<u>\$ 789</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 1</u>	<u>\$ 91</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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				
2010	\$ 767	\$ -	\$ 764	\$ -
2011	652	-	649	-
2012	628	-	625	-
2013	785	-	782	-
2014	718	-	718	-
2015	874	-	860	-
2016	935	-	911	-
2017	969	27	937	27
2018	1,052	38	979	38
2019	1,143	1,032	1,032	1,032
Total	\$ 8,523	\$ 1,097	\$ 8,256	\$ 1,097
956 DFA/ADMINISTRATIVE SERVICES				
2010	\$ 121,080	\$ -	\$ 121,021	\$ -
2011	107,359	-	107,293	-
2012	123,274	-	123,031	-
2013	139,672	-	139,647	-
2014	129,654	-	129,477	-
2015	167,780	-	167,780	-
2016	158,151	-	158,151	-
2017	155,439	-	155,439	-
2018	144,709	10,790	142,905	10,790
2019	123,035	115,142	115,142	115,142
Total	\$ 1,370,154	\$ 125,932	\$ 1,359,886	\$ 125,932
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	-
2018	3	1	3	1
2019	2	2	2	2
Total	\$ 11	\$ 3	\$ 11	\$ 3

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 764	\$ -	\$ 3	\$ -	\$ -
649	-	3	-	-
625	-	3	-	-
782	-	4	-	-
718	-	-	-	-
860	-	-	-	14
911	-	-	-	24
937	-	-	-	32
937	-	-	42	73
989	-	-	43	111
<u>\$ 8,171</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 85</u>	<u>\$ 254</u>
\$ 121,021	\$ -	\$ 59	\$ -	\$ -
107,293	-	66	-	-
123,031	-	244	-	-
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
155,439	-	-	-	-
141,100	-	-	1,805	1,805
112,126	-	-	3,016	7,893
<u>\$ 1,355,065</u>	<u>\$ -</u>	<u>\$ 571</u>	<u>\$ 4,821</u>	<u>\$ 9,698</u>
\$ 12	\$ -	\$ -	\$ -	\$ -
13	-	-	-	-
<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1	\$ -	\$ -	\$ -	\$ -
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
2	-	-	-	-
<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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					
	2010	\$ 159,890	\$ -	\$ 159,301	\$ -
	2011	146,256	-	145,629	-
	2012	172,847	-	171,810	-
	2013	186,392	-	185,546	-
	2014	171,620	-	171,287	-
	2015	214,802	-	214,723	-
	2016	205,315	-	205,121	-
	2017	208,725	342	208,484	342
	2018	192,349	11,145	188,399	11,145
	2019	173,701	161,782	161,782	161,782
Total		<u>\$ 1,831,897</u>	<u>\$ 173,270</u>	<u>\$ 1,812,083</u>	<u>\$ 173,270</u>
 C1NR_M CITY OF PORTALES					
	2010	\$ 105,415	\$ -	\$ 105,415	\$ -
	2011	109,915	-	109,915	-
	2012	115,015	-	115,015	-
	2013	122,990	-	122,990	-
	2014	122,022	-	122,013	-
	2015	137,137	-	120,856	-
	2016	134,522	4	119,774	4
	2017	127,951	446	123,723	446
	2018	139,052	6,325	134,303	6,325
	2019	148,377	141,293	141,293	141,293
Total		<u>\$ 1,262,397</u>	<u>\$ 148,068</u>	<u>\$ 1,215,296</u>	<u>\$ 148,068</u>
 C1NR_S_CAP PORTALES SCHOOLS					
	2010	\$ 81,102	\$ -	\$ 81,102	\$ -
	2011	89,581	-	89,581	-
	2012	93,783	-	93,783	-
	2013	98,724	-	98,724	-
	2014	94,007	-	94,001	-
	2015	98,466	-	86,776	-
	2016	90,959	3	80,987	3
	2017	85,557	298	82,730	298
	2018	88,343	4,018	85,326	4,018
	2019	92,017	87,624	87,624	87,624
Total		<u>\$ 912,540</u>	<u>\$ 91,943</u>	<u>\$ 880,632</u>	<u>\$ 91,943</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 159,301	\$ -	\$ 589	\$ -	\$ -
145,629	-	627	-	-
171,810	-	1,037	-	-
185,546	-	847	-	-
171,287	-	332	-	-
214,723	-	-	-	79
205,121	-	-	-	195
208,455	-	-	29	240
186,509	-	-	1,890	3,950
157,912	547	547	3,870	11,371
<u>\$ 1,806,294</u>	<u>\$ 547</u>	<u>\$ 3,979</u>	<u>\$ 5,790</u>	<u>\$ 15,835</u>

\$ 105,415	\$ -	\$ -	\$ -	\$ -
109,915	-	-	-	-
115,015	-	-	-	-
122,990	-	-	-	-
122,013	-	9	-	-
120,856	-	68	-	16,213
119,774	-	3	-	14,746
123,679	-	-	44	4,229
134,161	-	-	142	4,749
140,022	51	51	1,271	7,033
<u>\$ 1,213,839</u>	<u>\$ 51</u>	<u>\$ 131</u>	<u>\$ 1,457</u>	<u>\$ 46,970</u>

\$ 81,102	\$ -	\$ -	\$ -	\$ -
89,581	-	-	-	-
93,783	-	-	-	-
98,724	-	-	-	-
94,001	-	7	-	-
86,776	-	49	-	11,641
80,987	-	2	-	9,971
82,701	-	-	29	2,828
85,236	-	-	90	3,017
86,835	32	32	788	4,361
<u>\$ 879,724</u>	<u>\$ 32</u>	<u>\$ 89</u>	<u>\$ 908</u>	<u>\$ 31,819</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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				
2010	\$ 389,013	\$ -	\$ 389,013	\$ -
2011	421,567	-	421,567	-
2012	401,076	-	401,076	-
2013	356,863	-	356,863	-
2014	332,645	-	332,621	-
2015	361,640	-	318,706	-
2016	307,767	10	274,024	10
2017	241,315	840	233,340	840
2018	248,907	11,322	240,405	11,322
2019	251,528	239,520	239,520	239,520
Total	\$ 3,312,321	\$ 251,692	\$ 3,207,134	\$ 251,692
C1NR_S_OPP PORTALES SCHOOLS				
2010	\$ 20,275	\$ -	\$ 20,275	\$ -
2011	22,395	-	22,395	-
2012	23,470	-	23,470	-
2013	24,668	-	24,668	-
2014	23,502	-	23,500	-
2015	24,604	-	21,683	-
2016	22,716	1	20,225	1
2017	21,389	74	20,682	74
2018	22,086	1,005	21,331	1,005
2019	23,004	21,906	21,906	21,906
Total	\$ 228,109	\$ 22,986	\$ 220,137	\$ 22,986
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	22,558	-	22,558	-
2014	45,077	-	45,073	-
2015	51,407	-	45,304	-
2016	54,825	2	48,814	2
2017	68,061	237	65,812	237
2018	70,542	3,209	68,133	3,209
2019	62,756	59,759	59,759	59,759
Total	\$ 375,225	\$ 63,207	\$ 355,453	\$ 63,207

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 389,013	\$ -	\$ -	\$ -	\$ -
421,567	-	-	-	-
401,076	-	-	-	-
356,863	-	-	-	-
332,621	-	24	-	-
318,706	-	179	-	42,756
274,024	-	6	-	33,737
233,257	-	-	83	7,975
240,151	-	-	254	8,501
237,364	87	87	2,155	11,922
<u>\$ 3,204,642</u>	<u>\$ 87</u>	<u>\$ 296</u>	<u>\$ 2,492</u>	<u>\$ 104,891</u>
\$ 20,275	\$ -	\$ -	\$ -	\$ -
22,395	-	-	-	-
23,470	-	-	-	-
24,668	-	-	-	-
23,500	-	2	-	-
21,683	-	12	-	2,909
20,225	-	-	-	2,490
20,675	-	-	7	707
21,309	-	-	23	754
21,709	8	8	197	1,090
<u>\$ 219,910</u>	<u>\$ 8</u>	<u>\$ 22</u>	<u>\$ 227</u>	<u>\$ 7,951</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
22,558	-	-	-	-
45,073	-	3	-	-
45,304	-	25	-	6,078
48,814	-	1	-	6,010
65,788	-	-	23	2,249
68,061	-	-	72	2,409
59,222	22	22	538	2,974
<u>\$ 354,820</u>	<u>\$ 22</u>	<u>\$ 51</u>	<u>\$ 633</u>	<u>\$ 19,721</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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					
	2010	\$ 248,315	\$ -	\$ 248,314	\$ -
	2011	260,744	-	260,743	-
	2012	274,205	-	274,198	-
	2013	284,622	-	284,616	-
	2014	299,365	-	299,358	-
	2015	306,414	69	306,383	69
	2016	308,751	195	308,619	195
	2017	314,510	4,845	313,645	4,845
	2018	325,495	11,541	318,717	11,541
	2019	333,730	312,742	312,742	312,742
Total		<u>\$ 2,956,150</u>	<u>\$ 329,393</u>	<u>\$ 2,927,335</u>	<u>\$ 329,393</u>
C1R_S_CAP PORTALES SCHOOLS					
	2010	\$ 153,994	\$ -	\$ 153,993	\$ -
	2011	163,527	-	163,527	-
	2012	172,370	-	172,365	-
	2013	178,093	-	178,089	-
	2014	188,412	-	188,408	-
	2015	193,713	44	193,694	44
	2016	195,775	124	195,691	124
	2017	223,611	3,445	222,997	3,445
	2018	230,698	8,180	225,895	8,180
	2019	237,272	222,350	222,350	222,350
Total		<u>\$ 1,937,465</u>	<u>\$ 234,142</u>	<u>\$ 1,917,008</u>	<u>\$ 234,142</u>
C1R_S_DEBT PORTALES SCHOOLS					
	2010	\$ 697,283	\$ -	\$ 697,281	\$ -
	2011	769,560	-	769,556	-
	2012	726,470	-	726,452	-
	2013	643,434	-	643,421	-
	2014	699,211	-	699,193	-
	2015	725,015	163	724,942	163
	2016	689,669	436	689,373	436
	2017	630,696	9,717	628,963	9,717
	2018	650,643	23,070	637,095	23,070
	2019	651,841	610,847	610,847	610,847
Total		<u>\$ 6,883,822</u>	<u>\$ 644,234</u>	<u>\$ 6,827,124</u>	<u>\$ 644,234</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 248,314	\$ -	\$ -	\$ -	\$ -
260,743	-	1	-	-
274,198	-	6	-	1
284,616	-	5	-	1
299,358	-	5	-	3
306,383	-	2	-	29
308,619	-	2	-	131
313,465	-	-	180	864
317,573	-	-	1,145	6,777
305,949	-	-	6,793	20,988
<u>\$ 2,919,218</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 8,117</u>	<u>\$ 28,795</u>
\$ 153,993	\$ -	\$ -	\$ -	\$ -
163,527	-	1	-	-
172,365	-	4	-	1
178,089	-	3	-	1
188,408	-	3	-	2
193,694	-	1	-	18
195,691	-	1	-	83
222,869	-	-	128	615
225,083	-	-	811	4,804
217,520	-	-	4,829	14,922
<u>\$ 1,911,239</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 5,769</u>	<u>\$ 20,444</u>
\$ 697,281	\$ -	\$ 1	\$ -	\$ -
769,556	-	4	-	-
726,452	-	15	-	3
643,421	-	11	-	2
699,193	-	12	-	6
724,942	-	4	-	69
689,373	-	4	-	292
628,602	-	-	361	1,733
634,807	-	-	2,288	13,547
597,580	-	-	13,268	40,994
<u>\$ 6,811,207</u>	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ 15,917</u>	<u>\$ 56,647</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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				
2010	\$ 37,728	\$ -	\$ 37,728	\$ -
2011	39,901	-	39,900	-
2012	42,079	-	42,078	-
2013	43,481	-	43,480	-
2014	45,942	-	45,941	-
2015	47,275	11	47,270	11
2016	47,789	30	47,769	30
2017	48,747	751	48,613	751
2018	50,227	1,781	49,181	1,781
2019	51,627	48,381	48,381	48,381
Total	<u>\$ 454,798</u>	<u>\$ 50,953</u>	<u>\$ 450,342</u>	<u>\$ 50,953</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	40,673	-	40,672	-
2014	94,750	-	94,747	-
2015	103,061	23	103,050	23
2016	122,856	78	122,803	78
2017	177,883	2,740	177,394	2,740
2018	184,397	6,538	180,557	6,538
2019	162,632	152,405	152,405	152,405
Total	<u>\$ 886,252</u>	<u>\$ 161,784</u>	<u>\$ 871,629</u>	<u>\$ 161,784</u>
C2NR_M TOWN OF ELIDA				
2010	\$ 1,540	\$ -	\$ 1,540	\$ -
2011	1,576	-	1,576	-
2012	1,627	-	1,627	-
2013	1,703	-	1,703	-
2014	1,747	-	1,747	-
2015	1,775	-	1,775	-
2016	1,911	-	1,911	-
2017	1,937	16	1,931	16
2018	1,986	67	1,980	67
2019	2,068	1,973	1,973	1,973
Total	<u>\$ 17,871</u>	<u>\$ 2,056</u>	<u>\$ 17,763</u>	<u>\$ 2,056</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 37,728	\$ -	\$ -	\$ -	\$ -
39,900	-	-	-	-
42,078	-	1	-	-
43,480	-	1	-	-
45,941	-	1	-	-
47,270	-	-	-	5
47,769	-	-	-	20
48,585	-	-	28	134
49,005	-	-	177	1,046
47,330	-	-	1,051	3,247
\$ 449,087	\$ -	\$ 2	\$ 1,255	\$ 4,451
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
40,672	-	1	-	-
94,747	-	2	-	1
103,050	-	1	-	10
122,803	-	1	-	52
177,292	-	-	102	489
179,909	-	-	649	3,839
149,094	-	-	3,310	10,228
\$ 867,569	\$ -	\$ 3	\$ 4,060	\$ 14,619
\$ 1,540	\$ -	\$ -	\$ -	\$ -
1,576	-	-	-	-
1,627	-	-	-	-
1,703	-	-	-	-
1,747	-	-	-	-
1,775	-	-	-	-
1,911	-	-	-	-
1,931	-	-	-	6
1,980	-	-	-	7
1,931	-	-	42	95
\$ 17,721	\$ -	\$ -	\$ 42	\$ 107

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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				
2010	\$ 1,460	\$ -	\$ 1,460	\$ -
2011	1,483	-	1,483	-
2012	1,524	-	1,524	-
2013	1,696	-	1,696	-
2014	1,799	-	1,799	-
2015	1,956	-	1,956	-
2016	2,063	-	2,063	-
2017	2,207	19	2,200	19
2018	2,379	80	2,371	80
2019	2,485	2,372	2,372	2,372
Total	<u>\$ 19,052</u>	<u>\$ 2,470</u>	<u>\$ 18,923</u>	<u>\$ 2,470</u>
C2NR_S_DEBT ELIDA SCHOOLS				
2010	\$ 3,691	\$ -	\$ 3,691	\$ -
2011	3,300	-	3,300	-
2012	2,970	-	2,970	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ 9,962</u>	<u>\$ -</u>	<u>\$ 9,962</u>	<u>\$ -</u>
C2NR_S_OPP ELIDA SCHOOLS				
2010	\$ 365	\$ -	\$ 365	\$ -
2011	371	-	371	-
2012	381	-	381	-
2013	424	-	424	-
2014	450	-	450	-
2015	428	-	428	-
2016	452	-	452	-
2017	483	4	481	4
2018	521	18	519	18
2019	574	548	548	548
Total	<u>\$ 4,449</u>	<u>\$ 569</u>	<u>\$ 4,419</u>	<u>\$ 569</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 1,460	\$ -	\$ -	\$ -	\$ -
1,483	-	-	-	-
1,524	-	-	-	-
1,696	-	-	-	-
1,799	-	-	-	-
1,956	-	-	-	-
2,063	-	-	-	-
2,200	-	-	-	7
2,371	-	-	-	8
2,321	-	-	51	114
<u>\$ 18,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ 129</u>
\$ 3,691	\$ -	\$ -	\$ -	\$ -
3,300	-	-	-	-
2,970	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 9,962</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 365	\$ -	\$ -	\$ -	\$ -
371	-	-	-	-
381	-	-	-	-
424	-	-	-	-
450	-	-	-	-
428	-	-	-	-
452	-	-	-	-
481	-	-	-	1
519	-	-	-	2
536	-	-	12	26
<u>\$ 4,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 30</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2NR_S_TECH_DEBT ELIDA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C2R_M TOWN OF ELIDA				
2010	\$ 1,558	\$ -	\$ 1,558	\$ -
2011	1,578	-	1,578	-
2012	1,646	-	1,646	-
2013	1,782	-	1,782	-
2014	1,799	-	1,799	-
2015	1,832	-	1,832	-
2016	1,831	-	1,831	-
2017	1,860	3	1,843	3
2018	1,919	40	1,915	40
2019	1,982	1,951	1,951	1,951
Total	<u>\$ 17,787</u>	<u>\$ 1,995</u>	<u>\$ 17,736</u>	<u>\$ 1,995</u>
C2R_S_CAP ELIDA SCHOOLS				
2010	\$ 1,877	\$ -	\$ 1,877	\$ -
2011	1,865	-	1,865	-
2012	1,887	-	1,887	-
2013	2,027	-	2,027	-
2014	2,035	-	2,035	-
2015	2,183	-	2,183	-
2016	2,184	-	2,184	-
2017	2,249	4	2,229	4
2018	2,228	47	2,224	47
2019	2,262	2,227	2,227	2,227
Total	<u>\$ 20,798</u>	<u>\$ 2,277</u>	<u>\$ 20,739</u>	<u>\$ 2,277</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,558	\$ -	\$ -	\$ -	\$ -
1,578	-	-	-	-
1,646	-	-	-	-
1,782	-	-	-	-
1,799	-	-	-	-
1,832	-	-	-	-
1,831	-	-	-	-
1,840	-	13	4	4
1,912	-	-	3	4
1,935	-	-	17	30
<u>\$ 17,713</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 23</u>	<u>\$ 38</u>
\$ 1,877	\$ -	\$ -	\$ -	\$ -
1,865	-	-	-	-
1,887	-	-	-	-
2,027	-	-	-	-
2,035	-	-	-	-
2,183	-	-	-	-
2,184	-	-	-	-
2,225	-	16	4	4
2,221	-	-	3	4
2,208	-	-	19	35
<u>\$ 20,712</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 26</u>	<u>\$ 43</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C2R_S_DEBT ELIDA SCHOOLS					
	2010	\$ 4,599	\$ -	\$ 4,599	\$ -
	2011	4,149	-	4,149	-
	2012	3,620	-	3,620	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
Total		<u>\$ 12,367</u>	<u>\$ -</u>	<u>\$ 12,367</u>	<u>\$ -</u>
C2R_S_OPP ELIDA SCHOOLS					
	2010	\$ 392	\$ -	\$ 392	\$ -
	2011	400	-	400	-
	2012	410	-	410	-
	2013	440	-	440	-
	2014	442	-	442	-
	2015	460	-	460	-
	2016	460	-	460	-
	2017	473	1	468	1
	2018	469	10	468	10
	2019	476	468	468	468
Total		<u>\$ 4,421</u>	<u>\$ 479</u>	<u>\$ 4,408</u>	<u>\$ 479</u>
C2R_S_TECH_DEBT ELIDA SCHOOLS					
	2010	\$ -	\$ -	\$ -	\$ -
	2011	-	-	-	-
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 4,599	\$ -	\$ -	\$ -	\$ -
4,149	-	-	-	-
3,620	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 12,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 392	\$ -	\$ -	\$ -	\$ -
400	-	-	-	-
410	-	-	-	-
440	-	-	-	-
442	-	-	-	-
460	-	-	-	-
460	-	-	-	-
468	-	3	1	1
468	-	-	1	1
464	-	-	4	7
<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 6</u>	<u>\$ 9</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39NR_M VILLAGE OF DORA					
	2010	\$ 2,492	\$ -	\$ 2,492	\$ -
	2011	702	-	702	-
	2012	655	-	655	-
	2013	661	-	661	-
	2014	725	-	725	-
	2015	783	-	783	-
	2016	681	-	681	-
	2017	692	35	692	35
	2018	977	77	966	77
	2019	997	976	976	976
Total		<u>\$ 9,365</u>	<u>\$ 1,088</u>	<u>\$ 9,333</u>	<u>\$ 1,088</u>
C39NR_S_CAP DORA SCHOOLS					
	2010	\$ 475	\$ -	\$ 475	\$ -
	2011	675	-	675	-
	2012	588	-	588	-
	2013	594	-	594	-
	2014	666	-	666	-
	2015	708	-	708	-
	2016	612	-	612	-
	2017	623	32	623	32
	2018	878	69	868	69
	2019	896	877	877	877
Total		<u>\$ 6,717</u>	<u>\$ 978</u>	<u>\$ 6,688</u>	<u>\$ 978</u>
C39NR_S_DEBT DORA SCHOOLS					
	2010	\$ 1,031	\$ -	\$ 1,031	\$ -
	2011	1,220	-	1,220	-
	2012	958	-	958	-
	2013	586	-	586	-
	2014	1,332	-	1,332	-
	2015	1,729	-	1,729	-
	2016	2,068	-	2,068	-
	2017	1,979	101	1,979	101
	2018	2,415	191	2,388	191
	2019	2,265	2,217	2,217	2,217
Total		<u>\$ 15,583</u>	<u>\$ 2,509</u>	<u>\$ 15,508</u>	<u>\$ 2,509</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 2,492	\$ -	\$ -	\$ -	\$ -
702	-	-	-	-
655	-	-	-	-
661	-	-	-	-
725	-	-	-	-
783	-	-	-	-
681	-	-	-	-
692	-	-	-	-
960	-	-	6	11
963	-	-	13	21
<u>\$ 9,314</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 32</u>
\$ 475	\$ -	\$ -	\$ -	\$ -
675	-	-	-	-
588	-	-	-	-
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
612	-	-	-	-
623	-	-	-	-
863	-	-	6	10
866	-	-	11	19
<u>\$ 6,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 29</u>
\$ 1,031	\$ -	\$ -	\$ -	\$ -
1,220	-	-	-	-
958	-	-	-	-
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,068	-	-	-	-
1,979	-	-	-	-
2,372	-	-	16	27
2,189	-	-	29	47
<u>\$ 15,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 74</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39NR_S_OPP DORA SCHOOLS				
2010	\$ 119	\$ -	\$ 119	\$ -
2011	169	-	169	-
2012	147	-	147	-
2013	149	-	149	-
2014	166	-	166	-
2015	177	-	177	-
2016	153	-	153	-
2017	156	8	156	8
2018	220	17	217	17
2019	224	219	219	219
Total	\$ 1,679	\$ 245	\$ 1,672	\$ 245
C39NR_S_TEC_DEBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	736	38	736	38
2018	470	37	465	37
2019	190	186	186	186
Total	\$ 2,029	\$ 261	\$ 2,020	\$ 261
C39R_M VILLAGE OF DORA				
2010	\$ 4,136	\$ -	\$ 4,136	\$ -
2011	888	-	888	-
2012	918	-	918	-
2013	943	-	943	-
2014	952	-	952	-
2015	1,000	-	1,000	-
2016	1,011	-	1,011	-
2017	1,027	26	1,018	26
2018	1,060	71	992	71
2019	1,095	963	963	963
Total	\$ 13,030	\$ 1,061	\$ 12,821	\$ 1,061

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 119	\$ -	\$ -	\$ -	\$ -
169	-	-	-	-
147	-	-	-	-
149	-	-	-	-
166	-	-	-	-
177	-	-	-	-
153	-	-	-	-
156	-	-	-	-
216	-	-	1	2
216	-	-	3	5
<u>\$ 1,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 7</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
736	-	-	-	-
462	-	-	3	5
184	-	-	2	4
<u>\$ 2,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 9</u>
\$ 4,136	\$ -	\$ -	\$ -	\$ -
888	-	-	-	-
918	-	-	-	-
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,011	-	-	-	-
1,018	-	-	-	9
958	-	-	34	68
894	-	-	69	132
<u>\$ 12,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103</u>	<u>\$ 209</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39R_S_CAP DORA SCHOOLS				
2010	\$ 762	\$ -	\$ 762	\$ -
2011	1,133	-	1,133	-
2012	1,159	-	1,159	-
2013	1,205	-	1,205	-
2014	1,178	-	1,178	-
2015	1,267	-	1,267	-
2016	1,353	-	1,353	-
2017	1,422	36	1,409	36
2018	1,439	97	1,347	97
2019	1,435	1,263	1,263	1,263
Total	<u>\$ 12,353</u>	<u>\$ 1,396</u>	<u>\$ 12,076</u>	<u>\$ 1,396</u>
C39R_S_DEBT DORA SCHOOLS				
2010	\$ 1,653	\$ -	\$ 1,653	\$ -
2011	2,047	-	2,047	-
2012	1,888	-	1,888	-
2013	1,211	-	1,211	-
2014	2,433	-	2,433	-
2015	3,145	-	3,145	-
2016	4,747	-	4,747	-
2017	4,517	115	4,476	115
2018	3,964	267	3,711	267
2019	3,670	3,229	3,229	3,229
Total	<u>\$ 29,276</u>	<u>\$ 3,611</u>	<u>\$ 28,540</u>	<u>\$ 3,611</u>
C39R_S_OPP DORA SCHOOLS				
2010	\$ 178	\$ -	\$ 178	\$ -
2011	269	-	269	-
2012	282	-	282	-
2013	294	-	294	-
2014	287	-	287	-
2015	309	-	309	-
2016	330	-	330	-
2017	331	8	328	8
2018	336	23	314	23
2019	335	294	294	294
Total	<u>\$ 2,951</u>	<u>\$ 326</u>	<u>\$ 2,886</u>	<u>\$ 326</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 762	\$ -	\$ -	\$ -	\$ -
1,133	-	-	-	-
1,159	-	-	-	-
1,205	-	-	-	-
1,178	-	-	-	-
1,267	-	-	-	-
1,353	-	-	-	-
1,409	-	-	-	13
1,301	-	-	46	92
1,172	-	-	91	173
<u>\$ 11,940</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137</u>	<u>\$ 277</u>
\$ 1,653	\$ -	\$ -	\$ -	\$ -
2,047	-	-	-	-
1,888	-	-	-	-
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,747	-	-	-	-
4,476	-	-	-	41
3,585	-	-	126	253
2,996	-	-	233	441
<u>\$ 28,182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358</u>	<u>\$ 735</u>
\$ 178	\$ -	\$ -	\$ -	\$ -
269	-	-	-	-
282	-	-	-	-
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
330	-	-	-	-
328	-	-	-	3
304	-	-	11	21
273	-	-	21	40
<u>\$ 2,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 65</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C39R_S_TEC_DEBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	-	1,452	-
2017	1,680	43	1,665	43
2018	772	52	723	52
2019	308	271	271	271
Total	<u>\$ 4,211</u>	<u>\$ 366</u>	<u>\$ 4,110</u>	<u>\$ 366</u>
C401NR_M VILLAGE OF CAUSEY				
2010	\$ 649	\$ -	\$ 649	\$ -
2011	1,526	-	1,526	-
2012	1,846	-	1,846	-
2013	1,965	-	1,965	-
2014	1,764	-	1,764	-
2015	1,792	-	1,792	-
2016	1,803	-	1,802	-
2017	1,826	1	1,825	1
2018	1,649	2	1,647	2
2019	1,729	1,728	1,728	1,728
Total	<u>\$ 16,548</u>	<u>\$ 1,731</u>	<u>\$ 16,544</u>	<u>\$ 1,731</u>
C401NR_S_CAP DORA SCHOOLS				
2010	\$ 583	\$ -	\$ 583	\$ -
2011	1,371	-	1,371	-
2012	1,659	-	1,659	-
2013	1,766	-	1,766	-
2014	1,585	-	1,585	-
2015	1,591	-	1,591	-
2016	1,620	-	1,619	-
2017	1,641	1	1,640	1
2018	1,482	2	1,481	2
2019	1,554	1,553	1,553	1,553
Total	<u>\$ 14,855</u>	<u>\$ 1,556</u>	<u>\$ 14,851</u>	<u>\$ 1,556</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,452	-	-	-	-
1,665	-	-	-	15
698	-	-	24	49
251	-	-	20	37
<u>\$ 4,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 102</u>
\$ 649	\$ -	\$ -	\$ -	\$ -
1,526	-	-	-	-
1,846	-	-	-	-
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,802	-	-	-	1
1,825	-	-	-	1
1,647	-	-	-	1
1,728	-	-	-	1
<u>\$ 16,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>
\$ 583	\$ -	\$ -	\$ -	\$ -
1,371	-	-	-	-
1,659	-	-	-	-
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,619	-	-	-	1
1,640	-	-	-	1
1,481	-	-	-	1
1,553	-	-	-	1
<u>\$ 14,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401NR_S_DEPT DORA SCHOOLS				
2010	\$ 1,265	\$ -	\$ 1,265	\$ -
2011	2,478	-	2,478	-
2012	2,703	-	2,703	-
2013	1,740	-	1,740	-
2014	3,173	-	3,173	-
2015	3,882	-	3,882	-
2016	5,475	-	5,472	-
2017	5,214	4	5,211	4
2018	4,074	4	4,072	4
2019	3,930	3,927	3,927	3,927
Total	<u>\$ 33,934</u>	<u>\$ 3,936</u>	<u>\$ 33,923</u>	<u>\$ 3,936</u>
C401NR_S_OPP DORA SCHOOLS				
2010	\$ 146	\$ -	\$ 146	\$ -
2011	343	-	343	-
2012	415	-	415	-
2013	442	-	442	-
2014	396	-	396	-
2015	398	-	398	-
2016	405	-	405	-
2017	410	-	410	-
2018	370	-	370	-
2019	389	388	388	388
Total	<u>\$ 3,714</u>	<u>\$ 388</u>	<u>\$ 3,713</u>	<u>\$ 388</u>
C401NR_S_TEC_DBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	-	1,674	-
2017	1,939	2	1,938	2
2018	794	1	793	1
2019	330	329	329	329
Total	<u>\$ 4,737</u>	<u>\$ 332</u>	<u>\$ 4,734</u>	<u>\$ 332</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,265	\$ -	\$ -	\$ -	\$ -
2,478	-	-	-	-
2,703	-	-	-	-
1,740	-	-	-	-
3,173	-	-	-	-
3,882	-	-	-	-
5,472	-	-	-	3
5,211	-	-	-	3
4,072	-	-	-	3
3,927	-	-	-	3
<u>\$ 33,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
\$ 146	\$ -	\$ -	\$ -	\$ -
343	-	-	-	-
415	-	-	-	-
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	-
370	-	-	-	-
388	-	-	-	-
<u>\$ 3,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,674	-	-	-	1
1,938	-	-	-	1
793	-	-	-	1
329	-	-	-	-
<u>\$ 4,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401R_M VILLAGE OF CAUSEY				
2010	\$ 413	\$ -	\$ 413	\$ -
2011	421	-	421	-
2012	443	-	443	-
2013	454	-	454	-
2014	457	-	457	-
2015	463	-	463	-
2016	463	-	463	-
2017	470	-	470	-
2018	485	10	485	10
2019	501	444	444	444
Total	<u>\$ 4,569</u>	<u>\$ 455</u>	<u>\$ 4,512</u>	<u>\$ 455</u>
C401R_S_CAP DORA SCHOOLS				
2010	\$ 416	\$ -	\$ 416	\$ -
2011	442	-	442	-
2012	450	-	450	-
2013	530	-	530	-
2014	610	-	610	-
2015	627	-	627	-
2016	590	-	590	-
2017	641	-	641	-
2018	618	13	618	13
2019	622	551	551	551
Total	<u>\$ 5,545</u>	<u>\$ 565</u>	<u>\$ 5,475</u>	<u>\$ 565</u>
C401R_S_DEBT DORA SCHOOLS				
2010	\$ 913	\$ -	\$ 913	\$ -
2011	799	-	799	-
2012	734	-	734	-
2013	533	-	533	-
2014	1,260	-	1,260	-
2015	1,556	-	1,556	-
2016	2,068	-	2,068	-
2017	2,035	-	2,035	-
2018	1,701	37	1,701	37
2019	1,589	1,410	1,410	1,410
Total	<u>\$ 13,189</u>	<u>\$ 1,447</u>	<u>\$ 13,010</u>	<u>\$ 1,447</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 413	\$ -	\$ -	\$ -	\$ -
421	-	-	-	-
443	-	-	-	-
454	-	-	-	-
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
485	-	-	-	-
416	-	-	29	57
<u>\$ 4,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 57</u>
\$ 416	\$ -	\$ -	\$ -	\$ -
442	-	-	-	-
450	-	-	-	-
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
618	-	-	-	-
516	-	-	35	70
<u>\$ 5,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 70</u>
\$ 913	\$ -	\$ -	\$ -	\$ -
799	-	-	-	-
734	-	-	-	-
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
1,701	-	-	-	-
1,319	-	-	91	179
<u>\$ 12,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ 179</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C401R_S_OPP DORA SCHOOLS				
2010	\$ 99	\$ -	\$ 99	\$ -
2011	105	-	105	-
2012	110	-	110	-
2013	129	-	129	-
2014	149	-	149	-
2015	153	-	153	-
2016	144	-	144	-
2017	149	-	149	-
2018	144	3	144	3
2019	145	129	129	129
Total	<u>\$ 1,326</u>	<u>\$ 132</u>	<u>\$ 1,310</u>	<u>\$ 132</u>
C401R_S_TEC_DBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	757	-	757	-
2018	331	7	331	7
2019	133	118	118	118
Total	<u>\$ 1,854</u>	<u>\$ 125</u>	<u>\$ 1,839</u>	<u>\$ 125</u>
C5NR_M VILLAGE OF FLOYD				
2010	\$ 395	\$ -	\$ 395	\$ -
2011	403	-	403	-
2012	507	-	507	-
2013	529	-	529	-
2014	651	-	651	-
2015	668	-	668	-
2016	676	-	676	-
2017	688	3	688	3
2018	776	20	776	20
2019	776	759	759	759
Total	<u>\$ 6,068</u>	<u>\$ 783</u>	<u>\$ 6,051</u>	<u>\$ 783</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 99	\$ -	\$ -	\$ -	\$ -
105	-	-	-	-
110	-	-	-	-
129	-	-	-	-
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
144	-	-	-	-
120	-	-	8	16
<u>\$ 1,301</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 16</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
331	-	-	-	-
111	-	-	8	15
<u>\$ 1,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 15</u>
\$ 395	\$ -	\$ -	\$ -	\$ -
403	-	-	-	-
507	-	-	-	-
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
676	-	-	-	-
688	-	-	-	-
776	-	-	-	-
758	-	-	1	17
<u>\$ 6,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 17</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5NR_S_CAP FLOYD SCHOOLS				
2010	\$ 409	\$ -	\$ 409	\$ -
2011	420	-	420	-
2012	508	-	508	-
2013	476	-	476	-
2014	774	-	774	-
2015	800	-	800	-
2016	648	-	648	-
2017	674	3	674	3
2018	715	19	715	19
2019	698	682	682	682
Total	<u>\$ 6,121</u>	<u>\$ 704</u>	<u>\$ 6,106</u>	<u>\$ 704</u>
C5NR_S_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5NR_S_OPP FLOYD SCHOOLS				
2010	\$ 102	\$ -	\$ 102	\$ -
2011	105	-	105	-
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	1	169	1
2018	179	5	179	5
2019	174	171	171	171
Total	<u>\$ 1,505</u>	<u>\$ 176</u>	<u>\$ 1,501</u>	<u>\$ 176</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 409	\$ -	\$ -	\$ -	\$ -
420	-	-	-	-
508	-	-	-	-
476	-	-	-	-
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
674	-	-	-	-
715	-	-	-	-
682	-	-	1	15
<u>\$ 6,105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 15</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 102	\$ -	\$ -	\$ -	\$ -
105	-	-	-	-
127	-	-	-	-
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
169	-	-	-	-
179	-	-	-	-
170	-	-	-	4
<u>\$ 1,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5NR_S_TECH_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_M VILLAGE OF FLOYD				
2010	\$ 842	\$ -	\$ 842	\$ -
2011	847	-	847	-
2012	875	-	875	-
2013	956	-	956	-
2014	962	-	962	-
2015	974	-	974	-
2016	985	-	985	-
2017	1,001	32	1,001	32
2018	1,033	40	1,033	40
2019	1,067	1,057	1,057	1,057
Total	<u>\$ 9,542</u>	<u>\$ 1,129</u>	<u>\$ 9,532</u>	<u>\$ 1,129</u>
C5R_S_CAP FLOYD SCHOOLS				
2010	\$ 828	\$ -	\$ 828	\$ -
2011	793	-	793	-
2012	791	-	791	-
2013	998	-	998	-
2014	1,012	-	1,012	-
2015	1,088	-	1,088	-
2016	1,092	-	1,092	-
2017	1,135	36	1,135	36
2018	1,212	47	1,212	47
2019	1,313	1,300	1,300	1,300
Total	<u>\$ 10,261</u>	<u>\$ 1,383</u>	<u>\$ 10,248</u>	<u>\$ 1,383</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 842	\$ -	\$ -	\$ -	\$ -
847	-	-	-	-
875	-	-	-	-
956	-	-	-	-
962	-	-	-	-
974	-	-	-	-
985	-	-	-	-
1,001	-	-	-	-
1,033	-	-	-	-
1,055	-	-	2	10
<u>\$ 9,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 10</u>
\$ 828	\$ -	\$ -	\$ -	\$ -
793	-	-	-	-
791	-	-	-	-
998	-	-	-	-
1,012	-	-	-	-
1,088	-	-	-	-
1,092	-	-	-	-
1,135	-	-	-	-
1,212	-	-	-	-
1,298	-	-	2	13
<u>\$ 10,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 13</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
C5R_S_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
C5R_S_OPP FLOYD SCHOOLS				
2010	\$ 207	\$ -	\$ 207	\$ -
2011	198	-	198	-
2012	198	-	198	-
2013	249	-	249	-
2014	253	-	253	-
2015	256	-	256	-
2016	257	-	257	-
2017	267	9	267	9
2018	285	11	285	11
2019	309	306	306	306
Total	\$ 2,480	\$ 326	\$ 2,477	\$ 326
C5R_S_TECH_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 207	\$ -	\$ -	\$ -	\$ -
198	-	-	-	-
198	-	-	-	-
249	-	-	-	-
253	-	-	-	-
256	-	-	-	-
257	-	-	-	-
267	-	-	-	-
285	-	-	-	-
305	-	-	1	3
<u>\$ 2,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 3</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
CNTYNR_OPP COUNTY NON-RES OPERATIONAL				
2010	\$ 1,718,929	\$ -	\$ 1,718,066	\$ -
2011	1,747,370	-	1,746,425	-
2012	1,833,558	-	1,831,842	-
2013	1,974,659	-	1,973,707	-
2014	1,944,953	5	1,944,906	5
2015	2,258,560	20	2,191,174	20
2016	2,313,632	178	2,255,772	178
2017	2,380,129	10,923	2,362,778	10,923
2018	2,433,525	59,875	2,396,262	59,875
2019	2,517,711	2,443,582	2,443,582	2,443,582
Total	\$ 21,123,026	\$ 2,514,585	\$ 20,864,513	\$ 2,514,585
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
2010	\$ 1,311,725	\$ -	\$ 1,311,718	\$ -
2011	1,372,437	-	1,372,387	-
2012	1,445,354	-	1,445,285	-
2013	1,498,763	-	1,498,701	-
2014	1,561,369	82	1,561,300	82
2015	1,761,099	688	1,760,898	688
2016	1,775,486	1,612	1,774,651	1,612
2017	1,812,726	27,040	1,807,685	27,040
2018	1,879,489	67,929	1,842,448	67,929
2019	1,932,306	1,814,146	1,814,146	1,814,146
Total	\$ 16,350,753	\$ 1,911,498	\$ 16,189,220	\$ 1,911,498
HB33_S HOUSE BILL 33 SCHOOL BLDG				
2019	\$ 122,384	\$ 115,958	\$ 115,958	\$ 115,958
Total	\$ 122,384	\$ 115,958	\$ 115,958	\$ 115,958
NM01 DFA/ADMINISTRATIVE SERVICES				
2010	\$ 435,754	\$ -	\$ 435,627	\$ -
2011	392,267	-	392,142	-
2012	413,223	-	412,998	-
2013	439,784	-	439,656	-
2014	448,976	11	448,962	11
2015	420,617	86	420,576	86
2016	509,198	224	501,913	224
2017	506,490	4,714	503,841	4,714
2018	519,323	15,547	510,316	15,547
2019	536,614	512,962	512,962	512,962
Total	\$ 4,622,247	\$ 533,544	\$ 4,578,992	\$ 533,544

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 1,718,066	\$ -	\$ 864	\$ -	\$ -
1,746,425	-	944	-	-
1,831,842	-	1,711	-	5
1,973,707	-	947	-	5
1,944,906	-	41	-	5
2,191,174	-	317	-	67,069
2,255,770	-	14	2	57,846
2,362,543	-	-	235	17,351
2,387,252	-	-	9,009	37,263
2,420,449	837	837	23,134	73,292
<u>\$ 20,832,134</u>	<u>\$ 837</u>	<u>\$ 5,676</u>	<u>\$ 32,380</u>	<u>\$ 252,837</u>
\$ 1,311,718	\$ -	\$ 7	\$ -	\$ -
1,372,387	-	10	-	39
1,445,285	-	26	-	43
1,498,701	-	20	-	42
1,561,300	-	20	-	49
1,760,898	-	48	-	153
1,774,512	-	9	140	826
1,806,542	-	92	1,143	4,949
1,836,098	380	380	6,350	36,660
1,775,068	39	39	39,079	118,120
<u>\$ 16,142,509</u>	<u>\$ 420</u>	<u>\$ 652</u>	<u>\$ 46,711</u>	<u>\$ 160,881</u>
<u>\$ 113,742</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 2,216</u>	<u>\$ 6,396</u>
<u>\$ 113,742</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 2,216</u>	<u>\$ 6,396</u>
\$ 435,627	\$ -	\$ 127	\$ -	\$ -
392,142	-	120	-	5
412,998	-	219	-	6
439,656	-	122	-	6
448,962	-	8	-	7
420,576	-	10	-	31
501,895	-	3	18	7,282
503,668	-	12	173	2,637
508,471	49	49	1,845	8,959
505,298	101	101	7,664	23,551
<u>\$ 4,569,293</u>	<u>\$ 150</u>	<u>\$ 770</u>	<u>\$ 9,699</u>	<u>\$ 42,484</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S1NR_S_CAP PORTALES SCHOOLS				
2010	\$ 113,186	\$ -	\$ 113,131	\$ -
2011	116,607	-	116,545	-
2012	122,028	-	121,869	-
2013	131,421	-	131,405	-
2014	134,669	1	134,668	1
2015	145,422	2	145,416	2
2016	161,665	26	161,664	26
2017	162,559	374	162,504	374
2018	171,586	5,468	169,812	5,468
2019	187,189	180,066	180,066	180,066
Total	<u>\$ 1,446,331</u>	<u>\$ 185,936</u>	<u>\$ 1,437,079</u>	<u>\$ 185,936</u>
S1NR_S_DEBT PORTALES SCHOOLS				
2010	\$ 542,910	\$ -	\$ 542,643	\$ -
2011	548,751	-	548,459	-
2012	521,872	-	521,192	-
2013	475,055	-	474,998	-
2014	476,525	3	476,522	3
2015	534,095	6	534,072	6
2016	547,002	88	547,000	88
2017	458,497	1,054	458,342	1,054
2018	483,443	15,406	478,446	15,406
2019	511,682	492,210	492,210	492,210
Total	<u>\$ 5,099,832</u>	<u>\$ 508,768</u>	<u>\$ 5,073,883</u>	<u>\$ 508,768</u>
S1NR_S_OPP PORTALES SCHOOLS				
2010	\$ 28,297	\$ -	\$ 28,283	\$ -
2011	29,152	-	29,136	-
2012	30,538	-	30,498	-
2013	32,839	-	32,835	-
2014	33,667	-	33,667	-
2015	36,337	-	36,335	-
2016	40,374	7	40,373	7
2017	40,640	93	40,626	93
2018	42,896	1,367	42,453	1,367
2019	46,797	45,016	45,016	45,016
Total	<u>\$ 361,536</u>	<u>\$ 46,483</u>	<u>\$ 359,222</u>	<u>\$ 46,483</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 113,131	\$ -	\$ 56	\$ -	\$ -
116,545	-	62	-	-
121,869	-	159	-	-
131,405	-	16	-	-
134,668	-	1	-	-
145,416	-	6	-	-
161,664	-	1	-	-
162,499	-	-	4	55
168,411	-	-	1,401	1,773
176,525	109	109	3,541	7,014
<u>\$ 1,432,132</u>	<u>\$ 109</u>	<u>\$ 410</u>	<u>\$ 4,946</u>	<u>\$ 8,843</u>
\$ 542,643	\$ -	\$ 267	\$ -	\$ -
548,459	-	292	-	-
521,192	-	680	-	-
474,998	-	57	-	-
476,522	-	3	-	-
534,072	-	24	-	-
547,000	-	3	-	-
458,329	-	-	13	155
474,498	-	-	3,949	4,997
482,532	299	299	9,678	19,173
<u>\$ 5,060,244</u>	<u>\$ 299</u>	<u>\$ 1,624</u>	<u>\$ 13,639</u>	<u>\$ 24,325</u>
\$ 28,283	\$ -	\$ 14	\$ -	\$ -
29,136	-	16	-	-
30,498	-	40	-	-
32,835	-	4	-	-
33,667	-	-	-	-
36,335	-	2	-	-
40,373	-	-	-	-
40,625	-	-	1	14
42,103	-	-	350	443
44,131	27	27	885	1,754
<u>\$ 357,986</u>	<u>\$ 27</u>	<u>\$ 102</u>	<u>\$ 1,237</u>	<u>\$ 2,211</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<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_TECH_DEBT PORTALES SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	30,030	-	30,026	-
2014	64,574	-	64,573	-
2015	75,922	1	75,918	1
2016	97,442	16	97,441	16
2017	129,316	297	129,272	297
2018	137,011	4,366	135,595	4,366
2019	127,663	122,805	122,805	122,805
Total	\$ 661,956	\$ 127,485	\$ 655,630	\$ 127,485
S1R_S_CAP PORTALES SCHOOLS				
2010	\$ 64,730	\$ -	\$ 64,729	\$ -
2011	66,651	-	66,642	-
2012	69,983	-	69,975	-
2013	73,267	-	73,260	-
2014	74,051	15	74,043	15
2015	75,775	72	75,761	72
2016	75,784	146	75,728	146
2017	86,892	1,386	86,600	1,386
2018	91,171	3,773	89,188	3,773
2019	93,779	88,191	88,191	88,191
Total	\$ 772,082	\$ 93,583	\$ 764,116	\$ 93,583
S1R_S_DEBT PORTALES SCHOOLS				
2010	\$ 293,100	\$ -	\$ 293,095	\$ -
2011	313,658	-	313,618	-
2012	294,951	-	294,916	-
2013	264,709	-	264,682	-
2014	274,806	56	274,777	56
2015	283,605	269	283,552	269
2016	266,968	514	266,771	514
2017	245,078	3,909	244,255	3,909
2018	257,132	10,642	251,538	10,642
2019	257,632	242,282	242,282	242,282
Total	\$ 2,751,639	\$ 257,671	\$ 2,729,486	\$ 257,671

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
30,026	-	4	-	-
64,573	-	-	-	-
75,918	-	3	-	-
97,441	-	-	-	-
129,268	-	-	4	44
134,476	-	-	1,119	1,416
120,390	75	75	2,415	4,784
<u>\$ 652,093</u>	<u>\$ 75</u>	<u>\$ 82</u>	<u>\$ 3,537</u>	<u>\$ 6,244</u>
\$ 64,729	\$ -	\$ 1	\$ -	\$ -
66,642	-	1	-	7
69,975	-	1	-	7
73,260	-	-	-	7
74,043	-	-	-	7
75,761	-	7	-	7
75,704	-	1	23	56
86,518	-	-	82	292
88,857	71	71	331	1,913
86,301	7	7	1,890	5,581
<u>\$ 761,790</u>	<u>\$ 78</u>	<u>\$ 88</u>	<u>\$ 2,327</u>	<u>\$ 7,877</u>
\$ 293,095	\$ -	\$ 5	\$ -	\$ -
313,618	-	5	-	34
294,916	-	5	-	30
264,682	-	2	-	26
274,777	-	2	-	27
283,552	-	26	-	27
266,688	-	2	82	196
244,024	-	-	231	823
250,605	200	200	933	5,394
237,089	19	19	5,193	15,331
<u>\$ 2,723,046</u>	<u>\$ 218</u>	<u>\$ 265</u>	<u>\$ 6,440</u>	<u>\$ 21,888</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S1R_S_OPP PORTALES SCHOOLS				
2010	\$ 15,859	\$ -	\$ 15,859	\$ -
2011	16,263	-	16,261	-
2012	17,084	-	17,082	-
2013	17,888	-	17,886	-
2014	18,056	4	18,054	4
2015	18,493	18	18,489	18
2016	18,499	36	18,485	36
2017	18,942	302	18,879	302
2018	19,850	821	19,418	821
2019	20,405	19,189	19,189	19,189
Total	<u>\$ 181,339</u>	<u>\$ 20,370</u>	<u>\$ 179,603</u>	<u>\$ 20,370</u>
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	16,733	-	16,731	-
2014	37,239	8	37,235	8
2015	40,314	38	40,307	38
2016	47,557	92	47,522	92
2017	69,122	1,102	68,890	1,102
2018	72,873	3,016	71,288	3,016
2019	64,278	60,449	60,449	60,449
Total	<u>\$ 348,117</u>	<u>\$ 64,704</u>	<u>\$ 342,422</u>	<u>\$ 64,704</u>
S2NR_S_CAP ELIDA SCHOOLS				
2010	\$ 19,156	\$ -	\$ 19,108	\$ -
2011	19,972	-	19,918	-
2012	21,162	-	21,027	-
2013	23,950	-	23,794	-
2014	23,228	-	23,228	-
2015	27,103	2	27,103	2
2016	27,027	2	27,027	2
2017	29,315	4	29,315	4
2018	30,529	50	30,192	50
2019	30,977	30,601	30,601	30,601
Total	<u>\$ 252,419</u>	<u>\$ 30,659</u>	<u>\$ 251,312</u>	<u>\$ 30,659</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 15,859	\$ -	\$ -	\$ -	\$ -
16,261	-	-	-	2
17,082	-	-	-	2
17,886	-	-	-	2
18,054	-	-	-	2
18,489	-	2	-	2
18,480	-	-	6	14
18,861	-	-	18	64
19,346	15	15	72	416
18,778	1	1	411	1,214
<u>\$ 179,096</u>	<u>\$ 17</u>	<u>\$ 19</u>	<u>\$ 507</u>	<u>\$ 1,717</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
16,731	-	-	-	2
37,235	-	-	-	4
40,307	-	5	-	4
47,507	-	-	15	35
68,825	-	-	65	232
71,023	57	57	265	1,529
59,153	5	5	1,296	3,825
<u>\$ 340,782</u>	<u>\$ 61</u>	<u>\$ 66</u>	<u>\$ 1,640</u>	<u>\$ 5,630</u>
\$ 19,108	\$ -	\$ 48	\$ -	\$ -
19,918	-	55	-	-
21,027	-	135	-	-
23,794	-	156	-	-
23,228	-	-	-	-
27,103	-	-	-	-
27,026	-	-	-	-
29,314	-	-	-	-
30,192	-	-	-	337
31,037	-	-	(435)	376
<u>\$ 251,746</u>	<u>\$ -</u>	<u>\$ 394</u>	<u>\$ (435)</u>	<u>\$ 713</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2NR_S_DEBT ELIDA SCHOOLS				
2010	\$ 48,424	\$ -	\$ 48,302	\$ -
2011	44,439	-	44,317	-
2012	41,248	-	40,986	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ 134,110</u>	<u>\$ -</u>	<u>\$ 133,604</u>	<u>\$ -</u>
S2NR_S_OPP ELIDA SCHOOLS				
2010	\$ 4,794	\$ -	\$ 4,782	\$ -
2011	4,993	-	4,979	-
2012	5,290	-	5,257	-
2013	5,984	-	5,945	-
2014	5,813	-	5,813	-
2015	5,936	-	5,936	-
2016	5,916	-	5,916	-
2017	6,414	1	6,414	1
2018	6,688	11	6,614	11
2019	7,156	7,069	7,069	7,069
Total	<u>\$ 58,983</u>	<u>\$ 7,081</u>	<u>\$ 58,724</u>	<u>\$ 7,081</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 48,302	\$ -	\$ 122	\$ -	\$ -
44,317	-	121	-	-
40,986	-	263	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 133,604</u>	<u>\$ -</u>	<u>\$ 506</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,782	\$ -	\$ 12	\$ -	\$ -
4,979	-	14	-	-
5,257	-	34	-	-
5,945	-	39	-	-
5,813	-	-	-	-
5,936	-	-	-	-
5,916	-	-	-	-
6,413	-	-	-	-
6,614	-	-	-	74
7,169	-	-	(101)	87
<u>\$ 58,824</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ (101)</u>	<u>\$ 161</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>		<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2R_S_CAP ELIDA SCHOOLS					
	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	-	3,406	-
	2017	3,421	77	3,421	77
	2018	3,766	212	3,758	212
	2019	3,842	3,690	3,690	3,690
Total		<u>\$ 33,408</u>	<u>\$ 3,979</u>	<u>\$ 33,248</u>	<u>\$ 3,979</u>
S2R_S_DEBT ELIDA SCHOOLS					
	2010	\$ 7,366	\$ -	\$ 7,366	\$ -
	2011	6,698	-	6,698	-
	2012	5,834	-	5,834	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
Total		<u>\$ 19,898</u>	<u>\$ -</u>	<u>\$ 19,898</u>	<u>\$ -</u>
S2R_S_OPP ELIDA SCHOOLS					
	2010	\$ 629	\$ -	\$ 629	\$ -
	2011	646	-	646	-
	2012	660	-	660	-
	2013	681	-	681	-
	2014	724	-	724	-
	2015	724	-	724	-
	2016	717	-	717	-
	2017	719	16	719	16
	2018	793	45	792	45
	2019	808	776	776	776
Total		<u>\$ 7,101</u>	<u>\$ 837</u>	<u>\$ 7,067</u>	<u>\$ 837</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 3,007	\$ -	\$ -	\$ -	\$ -
3,010	-	-	-	-
3,042	-	-	-	-
3,138	-	-	-	-
3,335	-	-	-	-
3,441	-	-	-	-
3,406	-	-	-	-
3,421	-	-	-	-
3,758	1	1	-	7
3,682	1	1	8	151
<u>\$ 33,240</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 8</u>	<u>\$ 158</u>
\$ 7,366	\$ -	\$ -	\$ -	\$ -
6,698	-	-	-	-
5,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 19,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 629	\$ -	\$ -	\$ -	\$ -
646	-	-	-	-
660	-	-	-	-
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
717	-	-	-	-
719	-	-	-	-
792	-	-	-	2
774	-	-	2	32
<u>\$ 7,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 33</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S2R_S_TECH_DEBT ELIDA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S39NR_S_CAP DORA SCHOOLS				
2010	\$ 23,962	\$ -	\$ 23,962	\$ -
2011	23,549	-	23,547	-
2012	23,554	-	23,534	-
2013	26,200	-	26,199	-
2014	26,674	-	26,673	-
2015	28,615	-	28,596	-
2016	27,764	-	27,743	-
2017	29,250	1,057	29,213	1,057
2018	28,740	223	27,684	223
2019	27,495	27,260	27,260	27,260
Total	<u>\$ 265,805</u>	<u>\$ 28,539</u>	<u>\$ 264,411</u>	<u>\$ 28,539</u>
S39NR_S_DEBT DORA SCHOOLS				
2010	\$ 51,962	\$ -	\$ 51,962	\$ -
2011	42,553	-	42,549	-
2012	38,370	-	38,336	-
2013	25,821	-	25,820	-
2014	53,375	-	53,374	-
2015	69,820	-	69,774	-
2016	93,816	-	93,743	-
2017	92,914	3,357	92,794	3,357
2018	79,021	612	76,117	612
2019	69,506	68,913	68,913	68,913
Total	<u>\$ 617,159</u>	<u>\$ 72,882</u>	<u>\$ 613,382</u>	<u>\$ 72,882</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 23,962	\$ -	\$ -	\$ -	\$ -
23,547	-	2	-	-
23,534	-	20	-	1
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,743	-	-	-	22
29,207	-	-	6	38
27,661	-	-	23	1,056
27,400	-	-	(140)	235
<u>\$ 264,523</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ (112)</u>	<u>\$ 1,372</u>
\$ 51,962	\$ -	\$ -	\$ -	\$ -
42,549	-	4	-	-
38,336	-	32	-	2
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,743	-	-	-	73
92,776	-	-	19	120
76,054	-	-	62	2,904
69,268	-	-	(355)	593
<u>\$ 613,655</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ (274)</u>	<u>\$ 3,741</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S39NR_S_OPP DORA SCHOOLS				
2010	\$ 5,991	\$ -	\$ 5,991	\$ -
2011	5,887	-	5,887	-
2012	5,889	-	5,883	-
2013	6,550	-	6,550	-
2014	6,669	-	6,668	-
2015	7,157	-	7,153	-
2016	6,941	-	6,936	-
2017	7,313	264	7,303	264
2018	7,185	56	6,921	56
2019	6,874	6,815	6,815	6,815
Total	<u>\$ 66,455</u>	<u>\$ 7,135</u>	<u>\$ 66,106</u>	<u>\$ 7,135</u>
S39NR_S_TCH_DEBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,694	-	28,672	-
2017	34,559	1,248	34,515	1,248
2018	15,390	119	14,825	119
2019	5,829	5,779	5,779	5,779
Total	<u>\$ 84,473</u>	<u>\$ 7,147</u>	<u>\$ 83,791</u>	<u>\$ 7,147</u>
S39R_S_CAP DORA SCHOOLS				
2010	\$ 6,534	\$ -	\$ 6,534	\$ -
2011	6,576	-	6,576	-
2012	6,904	-	6,904	-
2013	6,931	-	6,931	-
2014	7,028	-	7,028	-
2015	7,335	-	7,335	-
2016	7,299	-	7,299	-
2017	7,776	48	7,776	48
2018	8,031	53	7,979	53
2019	8,029	7,800	7,800	7,800
Total	<u>\$ 72,444</u>	<u>\$ 7,900</u>	<u>\$ 72,163</u>	<u>\$ 7,900</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 5,991	\$ -	\$ -	\$ -	\$ -
5,887	-	1	-	-
5,883	-	5	-	-
6,550	-	-	-	-
6,668	-	-	-	-
7,153	-	-	-	5
6,936	-	-	-	5
7,302	-	-	1	9
6,915	-	-	6	264
6,850	-	-	(35)	59
<u>\$ 66,134</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ (28)</u>	<u>\$ 342</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,672	-	-	-	22
34,508	-	-	7	45
14,813	-	-	12	566
5,809	-	-	(30)	50
<u>\$ 83,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11)</u>	<u>\$ 682</u>
\$ 6,534	\$ -	\$ -	\$ -	\$ -
6,576	-	-	-	-
6,904	-	-	-	-
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,299	-	-	-	-
7,776	-	-	-	-
7,979	-	-	-	52
7,705	-	-	94	229
<u>\$ 72,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 281</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S39R_S_DEBT DORA SCHOOLS				
2010	\$ 14,342	\$ -	\$ 14,342	\$ -
2011	11,883	-	11,883	-
2012	11,247	-	11,247	-
2013	6,966	-	6,966	-
2014	14,520	-	14,520	-
2015	18,211	-	18,211	-
2016	25,597	-	25,597	-
2017	24,701	152	24,701	152
2018	22,127	146	21,983	146
2019	20,533	19,947	19,947	19,947
Total	<u>\$ 170,127</u>	<u>\$ 20,244</u>	<u>\$ 169,397</u>	<u>\$ 20,244</u>
S39R_S_OPP DORA SCHOOLS				
2010	\$ 1,548	\$ -	\$ 1,548	\$ -
2011	1,558	-	1,558	-
2012	1,681	-	1,681	-
2013	1,689	-	1,689	-
2014	1,713	-	1,713	-
2015	1,787	-	1,787	-
2016	1,780	-	1,780	-
2017	1,812	11	1,812	11
2018	1,875	12	1,863	12
2019	1,872	1,819	1,819	1,819
Total	<u>\$ 17,316</u>	<u>\$ 1,842</u>	<u>\$ 17,250</u>	<u>\$ 1,842</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	-	7,829	-
2017	9,187	56	9,187	56
2018	4,309	28	4,282	28
2019	1,722	1,673	1,673	1,673
Total	<u>\$ 23,048</u>	<u>\$ 1,758</u>	<u>\$ 22,971</u>	<u>\$ 1,758</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 14,342	\$ -	\$ -	\$ -	\$ -
11,883	-	-	-	-
11,247	-	-	-	-
6,966	-	-	-	-
14,520	-	-	-	-
18,211	-	-	-	-
25,597	-	-	-	-
24,701	-	-	-	-
21,983	-	-	-	143
19,705	-	-	241	586
<u>\$ 169,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 730</u>
\$ 1,548	\$ -	\$ -	\$ -	\$ -
1,558	-	-	-	-
1,681	-	-	-	-
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,780	-	-	-	-
1,812	-	-	-	-
1,863	-	-	-	12
1,797	-	-	22	53
<u>\$ 17,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 66</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,829	-	-	-	-
9,187	-	-	-	-
4,282	-	-	-	28
1,653	-	-	20	49
<u>\$ 22,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 77</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3NR_S_CAP TEXICO SCHOOLS				
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	-	41,749	-
2017	47,086	-	47,086	-
2018	46,044	1	46,030	1
2019	42,803	42,750	42,750	42,750
Total	<u>\$ 407,268</u>	<u>\$ 42,751</u>	<u>\$ 407,200</u>	<u>\$ 42,751</u>
S3NR_S_DEBT TEXICO SCHOOLS				
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	-	173,204	-
2017	183,405	-	183,405	-
2018	164,102	4	164,053	4
2019	153,171	152,980	152,980	152,980
Total	<u>\$ 1,360,370</u>	<u>\$ 152,984</u>	<u>\$ 1,360,130</u>	<u>\$ 152,984</u>
S3NR_S_OPP TEXICO SCHOOLS				
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	-	10,431	-
2017	11,771	-	11,771	-
2018	11,511	-	11,508	-
2019	10,701	10,687	10,687	10,687
Total	<u>\$ 101,573</u>	<u>\$ 10,687</u>	<u>\$ 101,556</u>	<u>\$ 10,687</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 40,130	\$ -	\$ -	\$ -	\$ -
34,253	-	-	-	-
35,574	-	-	-	-
38,101	-	-	-	-
36,855	-	-	-	-
44,673	-	-	-	-
41,749	-	-	-	-
47,086	-	-	-	-
46,030	-	-	-	14
42,737	-	-	13	53
<u>\$ 407,188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 67</u>
\$ 105,019	\$ -	\$ -	\$ -	\$ -
103,478	-	-	-	-
97,473	-	-	-	-
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,204	-	-	-	-
183,405	-	-	-	-
164,053	-	-	-	50
152,935	-	-	45	190
<u>\$ 1,360,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 240</u>
\$ 10,032	\$ -	\$ -	\$ -	\$ -
8,563	-	-	-	-
8,884	-	-	-	-
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,431	-	-	-	-
11,771	-	-	-	-
11,508	-	-	-	3
10,684	-	-	3	13
<u>\$ 101,553</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 17</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3NR_S_TECH_DEBT TEXICO SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S3R_S_CAP TEXICO SCHOOLS				
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	-	4,230	-
2018	4,299	-	4,299	-
2019	4,558	4,215	4,215	4,215
Total	<u>\$ 37,496</u>	<u>\$ 4,215</u>	<u>\$ 37,154</u>	<u>\$ 4,215</u>
S3R_S_DEBT TEXICO SCHOOLS				
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	-	15,924	-
2018	16,077	-	16,077	-
2019	16,310	15,084	15,084	15,084
Total	<u>\$ 122,317</u>	<u>\$ 15,084</u>	<u>\$ 121,091</u>	<u>\$ 15,084</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,129	\$ -	\$ -	\$ -	\$ -
3,061	-	-	-	-
3,338	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
4,230	-	-	-	-
4,299	-	-	-	-
4,215	-	-	-	343
<u>\$ 37,154</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343</u>
\$ 8,188	\$ -	\$ -	\$ -	\$ -
9,629	-	-	-	-
9,101	-	-	-	-
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
15,924	-	-	-	-
16,077	-	-	-	-
15,084	-	-	-	1,226
<u>\$ 121,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,226</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S3R_S_OPP TEXICO SCHOOLS				
2010	\$ 748	\$ -	\$ 748	\$ -
2011	731	-	731	-
2012	797	-	797	-
2013	788	-	788	-
2014	787	-	787	-
2015	835	-	835	-
2016	895	-	895	-
2017	940	-	940	-
2018	954	-	954	-
2019	973	900	900	900
Total	<u>\$ 8,449</u>	<u>\$ 900</u>	<u>\$ 8,376</u>	<u>\$ 900</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_CAP FLOYD SCHOOLS				
2010	\$ 24,926	\$ -	\$ 24,870	\$ -
2011	23,904	-	23,849	-
2012	24,263	-	24,263	-
2013	24,843	-	24,843	-
2014	24,236	-	24,236	-
2015	26,953	-	26,953	-
2016	27,222	-	27,196	-
2017	24,508	22	24,487	22
2018	20,160	123	20,137	123
2019	18,862	18,768	18,768	18,768
Total	<u>\$ 239,877</u>	<u>\$ 18,914</u>	<u>\$ 239,603</u>	<u>\$ 18,914</u>

Distributed To- Date	Current Amount	To-Date Amount	Undistributed At Year End	County Receivable At
\$ 748	\$ -	\$ -	\$ -	\$ -
731	-	-	-	-
797	-	-	-	-
788	-	-	-	-
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
940	-	-	-	-
954	-	-	-	-
900	-	-	-	73
<u>\$ 8,376</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 24,870	\$ -	\$ 56	\$ -	\$ -
23,849	-	55	-	-
24,263	-	-	-	-
24,843	-	-	-	-
24,236	-	-	-	-
26,953	-	-	-	-
27,196	-	-	-	26
24,487	-	-	-	21
20,137	-	-	-	23
18,729	-	-	40	94
<u>\$ 239,563</u>	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ 40</u>	<u>\$ 164</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5NR_S_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_OPP FLOYD SCHOOLS				
2010	\$ 6,219	\$ -	\$ 6,205	\$ -
2011	5,976	-	5,962	-
2012	6,066	-	6,066	-
2013	6,211	-	6,211	-
2014	6,059	-	6,059	-
2015	6,267	-	6,267	-
2016	6,330	-	6,324	-
2017	6,127	6	6,122	6
2018	5,040	31	5,034	31
2019	4,715	4,692	4,692	4,692
Total	<u>\$ 59,010</u>	<u>\$ 4,728</u>	<u>\$ 58,942</u>	<u>\$ 4,728</u>
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,205	\$ -	\$ 14	\$ -	\$ -
5,962	-	14	-	-
6,066	-	-	-	-
6,211	-	-	-	-
6,059	-	-	-	-
6,267	-	-	-	-
6,324	-	-	-	6
6,122	-	-	-	5
5,034	-	-	-	6
4,682	-	-	10	23
<u>\$ 58,932</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 10</u>	<u>\$ 40</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5R_S_CAP FLOYD SCHOOLS				
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	-	6,426	-
2016	6,491	1	6,491	1
2017	6,624	33	6,619	33
2018	6,865	230	6,860	230
2019	7,075	6,595	6,595	6,595
Total	\$ 62,102	\$ 6,858	\$ 61,612	\$ 6,858
S5R_S_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S5R_S_OPP FLOYD SCHOOLS				
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	-	1,513	-
2016	1,527	-	1,527	-
2017	1,560	8	1,558	8
2018	1,616	54	1,615	54
2019	1,665	1,552	1,552	1,552
Total	\$ 15,035	\$ 1,614	\$ 14,920	\$ 1,614

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
5,496	-	-	-	-
5,683	-	-	-	-
5,790	-	-	-	-
5,814	-	-	-	-
5,836	-	-	-	-
6,426	-	-	-	-
6,491	-	-	-	-
6,619	-	-	-	5
6,860	-	-	-	5
6,286	-	-	309	480
<u>\$ 61,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309</u>	<u>\$ 490</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,374	\$ -	\$ -	\$ -	\$ -
1,421	-	-	-	-
1,448	-	-	-	-
1,453	-	-	-	-
1,458	-	-	-	-
1,513	-	-	-	-
1,527	-	-	-	-
1,558	-	-	-	1
1,615	-	-	-	1
1,480	-	-	73	113
<u>\$ 14,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 115</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S5R_S_TECH_DEBT FLOYD SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S74NR_S_CAP HOUSE SCHOOLS				
2010	\$ 8,394	\$ -	\$ 8,394	\$ -
2011	8,601	-	8,601	-
2012	9,264	-	9,264	-
2013	10,003	-	10,003	-
2014	10,254	-	10,254	-
2015	11,002	-	11,002	-
2016	11,544	-	11,544	-
2017	14,621	46	14,621	46
2018	16,975	37	16,936	37
2019	17,653	17,568	17,568	17,568
Total	<u>\$ 118,311</u>	<u>\$ 17,651</u>	<u>\$ 118,188</u>	<u>\$ 17,651</u>
S74NR_S_DEBT HOUSE SCHOOLS				
2010	\$ 20,403	\$ -	\$ 20,403	\$ -
2011	17,576	-	17,576	-
2012	27,161	-	27,161	-
2013	22,248	-	22,248	-
2014	22,548	-	22,548	-
2015	24,545	-	24,545	-
2016	24,878	-	24,878	-
2017	30,002	95	30,002	95
2018	21,762	47	21,712	47
2019	25,946	25,821	25,821	25,821
Total	<u>\$ 237,069</u>	<u>\$ 25,962</u>	<u>\$ 236,894</u>	<u>\$ 25,962</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,394	\$ -	\$ -	\$ -	\$ -
8,601	-	-	-	-
9,264	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,621	-	-	-	-
16,936	-	-	-	39
17,533	-	-	35	85
<u>\$ 118,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 124</u>
\$ 20,403	\$ -	\$ -	\$ -	\$ -
17,576	-	-	-	-
27,161	-	-	-	-
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
30,002	-	-	-	-
21,712	-	-	-	50
25,769	-	-	52	125
<u>\$ 236,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 175</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74NR_S_OPP HOUSE SCHOOLS				
2010	\$ 2,099	\$ -	\$ 2,099	\$ -
2011	2,146	-	2,146	-
2012	2,311	-	2,311	-
2013	2,495	-	2,495	-
2014	2,556	-	2,556	-
2015	2,744	-	2,744	-
2016	2,877	-	2,877	-
2017	3,063	10	3,063	10
2018	3,777	8	3,768	8
2019	3,930	3,911	3,911	3,911
Total	<u>\$ 27,998</u>	<u>\$ 3,929</u>	<u>\$ 27,971</u>	<u>\$ 3,929</u>
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S74R_S_CAP HOUSE SCHOOLS				
2010	\$ 440	\$ -	\$ 440	\$ -
2011	460	-	460	-
2012	472	-	472	-
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	-	524	-
2017	533	-	533	-
2018	554	46	554	46
2019	568	444	444	444
Total	<u>\$ 4,974</u>	<u>\$ 490</u>	<u>\$ 4,850</u>	<u>\$ 490</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 2,099	\$ -	\$ -	\$ -	\$ -
2,146	-	-	-	-
2,311	-	-	-	-
2,495	-	-	-	-
2,556	-	-	-	-
2,744	-	-	-	-
2,877	-	-	-	-
3,063	-	-	-	-
3,768	-	-	-	9
3,903	-	-	8	19
<u>\$ 27,963</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 28</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 440	\$ -	\$ -	\$ -	\$ -
460	-	-	-	-
472	-	-	-	-
476	-	-	-	-
472	-	-	-	-
475	-	-	-	-
524	-	-	-	-
533	-	-	-	-
554	-	-	-	-
404	-	-	39	124
<u>\$ 4,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 124</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S74R_S_DEBT HOUSE SCHOOLS				
2010	\$ 1,072	\$ -	\$ 1,072	\$ -
2011	940	-	940	-
2012	1,312	-	1,312	-
2013	963	-	963	-
2014	945	-	945	-
2015	924	-	924	-
2016	932	-	932	-
2017	1,095	-	1,095	-
2018	711	59	711	59
2019	834	652	652	652
Total	<u>\$ 9,727</u>	<u>\$ 711</u>	<u>\$ 9,545</u>	<u>\$ 711</u>
S74R_S_OPP HOUSE SCHOOLS				
2010	\$ 88	\$ -	\$ 88	\$ -
2011	90	-	90	-
2012	93	-	93	-
2013	98	-	98	-
2014	97	-	97	-
2015	97	-	97	-
2016	107	-	107	-
2017	107	-	107	-
2018	114	9	114	9
2019	117	92	92	92
Total	<u>\$ 1,009</u>	<u>\$ 101</u>	<u>\$ 983</u>	<u>\$ 101</u>
S74R_S_TCH_DEBT HOUSE SCHOOLS				
2015	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S9NR_S_CAP MELROSE SCHOOLS				
2010	\$ 1,733	\$ -	\$ 1,733	\$ -
2011	1,680	-	1,680	-
2012	1,733	-	1,733	-
2013	1,885	-	1,885	-
2014	1,807	-	1,807	-
2015	2,201	-	2,201	-
2016	2,188	-	2,188	-
2017	1,995	1	1,995	1
2018	2,269	14	2,266	14
2019	2,287	2,284	2,284	2,284
Total	<u>\$ 19,778</u>	<u>\$ 2,298</u>	<u>\$ 19,771</u>	<u>\$ 2,298</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 1,072	\$ -	\$ -	\$ -	\$ -
940	-	-	-	-
1,312	-	-	-	-
963	-	-	-	-
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
1,095	-	-	-	-
711	-	-	-	-
594	-	-	58	182
<u>\$ 9,487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ 182</u>
\$ 88	\$ -	\$ -	\$ -	\$ -
90	-	-	-	-
93	-	-	-	-
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
107	-	-	-	-
114	-	-	-	-
84	-	-	8	26
<u>\$ 975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 26</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,733	\$ -	\$ -	\$ -	\$ -
1,680	-	-	-	-
1,733	-	-	-	-
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,188	-	-	-	-
1,995	-	-	-	-
2,266	-	-	-	3
2,284	-	-	-	3
<u>\$ 19,771</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9NR_S_DEBT MELROSE SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	3,551	-	3,551	-
2012	3,713	-	3,713	-
2013	3,827	-	3,827	-
2014	3,538	-	3,538	-
2015	4,191	-	4,191	-
2016	4,061	-	4,061	-
2017	3,698	2	3,698	2
2018	4,300	26	4,293	26
2019	4,186	4,179	4,179	4,179
Total	\$ 35,064	\$ 4,207	\$ 35,051	\$ 4,207
S9NR_S_OPP MELROSE SCHOOLS				
2010	\$ 433	\$ -	\$ 433	\$ -
2011	420	-	420	-
2012	433	-	433	-
2013	471	-	471	-
2014	452	-	452	-
2015	550	-	550	-
2016	547	-	547	-
2017	499	-	499	-
2018	567	3	566	3
2019	572	571	571	571
Total	\$ 4,944	\$ 574	\$ 4,943	\$ 574
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
3,551	-	-	-	-
3,713	-	-	-	-
3,827	-	-	-	-
3,538	-	-	-	-
4,191	-	-	-	-
4,061	-	-	-	-
3,698	-	-	-	-
4,293	-	-	-	6
4,179	-	-	-	6
<u>\$ 35,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>
\$ 433	\$ -	\$ -	\$ -	\$ -
420	-	-	-	-
433	-	-	-	-
471	-	-	-	-
452	-	-	-	-
550	-	-	-	-
547	-	-	-	-
499	-	-	-	-
566	-	-	-	1
571	-	-	-	1
<u>\$ 4,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9R_S_CAP MELROSE SCHOOLS				
2010	\$ 477	\$ -	\$ 477	\$ -
2011	592	-	592	-
2012	590	-	590	-
2013	584	-	584	-
2014	579	-	579	-
2015	628	-	628	-
2016	607	-	607	-
2017	658	-	658	-
2018	678	11	678	11
2019	698	698	698	698
Total	<u>\$ 6,089</u>	<u>\$ 709</u>	<u>\$ 6,089</u>	<u>\$ 709</u>
S9R_S_DEBT MELROSE SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	1,251	-	1,251	-
2012	1,263	-	1,263	-
2013	1,222	-	1,222	-
2014	1,178	-	1,178	-
2015	1,247	-	1,247	-
2016	1,187	-	1,187	-
2017	1,220	-	1,220	-
2018	1,285	21	1,285	21
2019	1,275	1,275	1,275	1,275
Total	<u>\$ 11,127</u>	<u>\$ 1,296</u>	<u>\$ 11,127</u>	<u>\$ 1,296</u>
S9R_S_OPP MELROSE SCHOOLS				
2010	\$ 119	\$ -	\$ 119	\$ -
2011	137	-	137	-
2012	137	-	137	-
2013	136	-	136	-
2014	134	-	134	-
2015	146	-	146	-
2016	141	-	141	-
2017	143	-	143	-
2018	148	2	148	2
2019	154	154	154	154
Total	<u>\$ 1,396</u>	<u>\$ 156</u>	<u>\$ 1,396</u>	<u>\$ 156</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ 477	\$ -	\$ -	\$ -	\$ -
592	-	-	-	-
590	-	-	-	-
584	-	-	-	-
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
678	-	-	-	-
698	-	-	-	-
<u>\$ 6,089</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
1,251	-	-	-	-
1,263	-	-	-	-
1,222	-	-	-	-
1,178	-	-	-	-
1,247	-	-	-	-
1,187	-	-	-	-
1,220	-	-	-	-
1,285	-	-	-	-
1,275	-	-	-	-
<u>\$ 11,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 119	\$ -	\$ -	\$ -	\$ -
137	-	-	-	-
137	-	-	-	-
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
148	-	-	-	-
154	-	-	-	-
<u>\$ 1,396</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2020

<u>Agency</u>	<u>Property Taxes Levied</u>	<u>Collected In Current Year</u>	<u>Collected To- Date</u>	<u>Distributed In Current Year</u>
S9R_S_TECH_DEBT MELROSE SCHOOLS				
2010	\$ -	\$ -	\$ -	\$ -
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Tax				
2010	\$ 6,719,444	\$ -	\$ 6,717,849	\$ -
2011	6,918,327	-	6,916,517	-
2012	7,035,181	-	7,031,726	-
2013	7,149,528	-	7,148,044	-
2014	7,421,818	186	7,421,559	186
2015	8,249,966	1,512	8,102,086	1,512
2016	8,442,970	3,824	8,308,973	3,824
2017	8,498,688	81,683	8,449,760	81,683
2018	8,694,833	268,878	8,537,627	268,878
2019	8,973,440	8,566,585	8,566,585	8,566,585
Total	<u>\$ 78,104,196</u>	<u>\$ 8,922,669</u>	<u>\$ 77,200,727</u>	<u>\$ 8,922,669</u>
Grand Total				
2010	\$ 6,879,334	\$ -	\$ 6,877,151	\$ -
2011	7,064,583	-	7,062,146	-
2012	7,208,028	-	7,203,536	-
2013	7,335,920	-	7,333,590	-
2014	7,593,437	186	7,592,847	186
2015	8,464,768	1,512	8,316,809	1,512
2016	8,648,285	3,824	8,514,094	3,824
2017	8,707,413	82,026	8,658,245	82,026
2018	8,887,183	280,023	8,726,026	280,023
2019	9,147,141	8,728,368	8,728,367	8,728,368
Total	<u>\$ 79,936,093</u>	<u>\$ 9,095,938</u>	<u>\$ 79,012,810</u>	<u>\$ 9,095,938</u>

<u>Distributed To- Date</u>	<u>Current Amount</u>	<u>To-Date Amount</u>	<u>Undistributed At Year End</u>	<u>County Receivable At</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,717,849	\$ -	\$ 1,595	\$ -	\$ -
6,916,517	-	1,723	-	87
7,031,726	-	3,354	-	101
7,148,044	-	1,388	-	96
7,421,559	-	143	-	116
8,102,086	-	788	-	147,092
8,308,687	-	51	286	133,946
8,446,765	-	135	2,995	48,793
8,505,969	772	772	31,658	156,434
8,434,185	1,751	1,751	132,400	405,104
<u>\$ 77,033,388</u>	<u>\$ 2,523</u>	<u>\$ 11,700</u>	<u>\$ 167,339</u>	<u>\$ 891,769</u>
\$ 6,877,151	\$ -	\$ 2,183	\$ -	\$ -
7,062,146	-	2,350	-	87
7,203,536	-	4,391	-	101
7,333,590	-	2,234	-	95
7,592,847	-	475	-	116
8,316,809	-	789	-	147,171
8,513,808	-	51	285	134,140
8,655,220	-	135	3,025	49,033
8,692,478	772	772	33,548	160,385
8,592,097	2,298	2,298	136,270	416,475
<u>\$ 78,839,681</u>	<u>\$ 3,070</u>	<u>\$ 15,678</u>	<u>\$ 173,128</u>	<u>\$ 907,604</u>

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COMPLIANCE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County (the "County") as of and for the year ended June 30, 2020, 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, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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*.

We noted a certain matter that is required to be reported per section 12-6-5 NMSA 1978 that we have described in the accompanying schedule of Section 12-6-5 NMSA 1978 Findings as item 2020-001.

County's Response to Finding

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

Purpose of this Report

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

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

Cordova CPAs LLC
Albuquerque, NM
November 30, 2020

ROOSEVELT COUNTY
Schedule of Findings and Responses
June 30, 2020

Schedule V
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 |

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

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

2020-001 Material Adjustment to Fixed Assets (Other Matters)

Condition: During our audit, we noted that there five fixed assets that were not recorded on the County's books when they were purchased in prior years and were added to the capital asset listing for the current fiscal year. These assets amounted to \$3,116,332 of capital assets and \$1,533,314 of accumulated depreciation and were recorded as a prior period adjustment for the current year in the amount of \$1,583,018.

Criteria: According to NMAC 2.20.1 and GASB Statement No. 34 (Generally Accepted Accounting Principles), capital assets shall be acquired and accounted for through the development and implementation of a complete property control system and be accounted for in accordance with generally accepted accounting principles. The objective of Section 2.20.1 NMAC is to establish standards for the accounting for and the controlling of the fixed assets acquired and owned by state agencies as defined under article 2, and to define a uniform system for the classification of such assets. Also to accomplish this, subsequent sections of this rule describe the procedures for the acquisition of fixed assets, the methods for assigning values to acquired assets (valuation), the methods of depreciating fixed assets whether required or optional, the establishment of internal controls on fixed assets, the procedures for conducting the annual inventory of fixed assets, and the allowable methods for the disposition of fixed assets.

Effect: The County's cost and accumulated depreciation balances were previously not accurately reported and did not conform to generally accepted accounting principles (U.S. GAAP).

Cause: The County did not record the purchase of the five assets in prior years and never realized that those assets were not on the books until a recent inventory performed by the County. The County added these assets as part of their inventory procedures in the current year and proposed this adjustment in the current year.

Auditors' Recommendations: We recommend that the County ensure that in its annual inventory, the staff and management of each department verify that all the fixed assets they have are on the fixed asset listing of the County.

Agency Response: The County discovered the issue within the capital assets during our regular inventory and asset verification process. This confirms the policy and procedures are working effectively in terms of asset management. All department heads have been provided the asset management policy and access to training on the policy. They are also required to certify annual asset verifications for each department. We worked closely with the independent audit firm on disclosure, accounting and notation.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

ROOSEVELT COUNTY

Other Disclosures

June 30, 2020

Exit Conference

An exit conference was held on November 30, 2020. In attendance were the following:

Representing Roosevelt County:

Tina Dixon, Vice-Chair
Shane Lee, Commissioner
Amber Hamilton, County Manager
Layle Sanchez, Treasurer
Stevin Floyd, Deputy Assessor
Debra Olds, Human Resource Coordinator
Liliana Rivera, Finance Specialist
Justin Porter, Detention Administrator

Representing Cordova CPAs LLC:

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

Auditor Prepared Financial Statements

Cordova CPAs LLC 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.