



Financial Statements
For the Year Ended June 30, 2021

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INTRODUCTORY SECTION

ROOSEVELT COUNTY
Annual Financial Report
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INTRODUCTORY SECTION

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ROOSEVELT COUNTY

Official Roster

June 30, 2021

**Board of County
Commissioners**

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

Elected Officials

Layle Sanchez	Treasurer
George Beggs	Assessor
Kendall Terry	Probate Judge
Mandi Park	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 fund of Roosevelt County (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue fund of Roosevelt County, as of June 30, 2021, 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 56 through 69 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, 2021 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, 2021

**BASIC
FINANCIAL STATEMENTS**

ROOSEVELT COUNTY
Statement of Net Position
June 30, 2021

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 9,758,133
Investments	8,324,303
Receivables:	
Property taxes	339,502
Other taxes	617,634
Other	43,055
Due from other governments	230,081
<i>Total current assets</i>	<u>19,312,708</u>
Noncurrent assets	
Restricted cash and cash equivalents	527,558
Capital assets	56,792,743
Less: accumulated depreciation	<u>(41,461,018)</u>
<i>Total noncurrent assets</i>	<u>15,859,283</u>
<i>Total assets</i>	<u>35,171,991</u>
Deferred outflows of resources	
Deferred outflows- pension	2,427,847
Deferred outflows- OPEB	<u>830,886</u>
<i>Total deferred outflows of resources</i>	<u>3,258,733</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 38,430,724</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 128,936
Accrued payroll	181,238
Accrued interest	37,403
Accrued compensated absences	181,910
Current portion of loans payable	548,879
	<hr/>
<i>Total current liabilities</i>	<hr/> 1,078,366 <hr/>
Noncurrent liabilities	
Loans payable	6,677,236
Net pension liability	7,890,896
Net OPEB liability	2,973,247
	<hr/>
<i>Total noncurrent liabilities</i>	<hr/> 17,541,379 <hr/>
<i>Total liabilities</i>	<hr/> 18,619,745 <hr/>
Deferred inflows of resources	
Deferred inflows- pension	318,115
Deferred inflows- OPEB	1,301,517
	<hr/>
<i>Total deferred inflows of resources</i>	<hr/> 1,619,632 <hr/>
Net position	
Net investment in capital assets	8,105,610
Restricted for:	
Debt service	1,213,652
Special revenue projects	5,805,805
Unrestricted	3,066,280
	<hr/>
<i>Total net position</i>	<hr/> 18,191,347 <hr/>
<i>Total liabilities, deferred inflows of resources, and net position</i>	<hr/> \$ 38,430,724 <hr/>

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, 2021

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	\$ 2,444,689	\$ 373,168	\$ 892,653	\$ -	\$ (1,178,868)
Public safety	5,671,480	373,169	329,010	-	(4,969,301)
Public works	1,956,257	6,900	-	494,832	(1,454,525)
Culture and recreation	557,234	-	588	-	(556,646)
Health and welfare	1,205,462	103	2,440,967	-	1,235,608
Interest	243,866	-	-	-	(243,866)
<i>Total governmental activities</i>	<u>\$ 12,078,988</u>	<u>\$ 753,340</u>	<u>\$ 3,663,218</u>	<u>\$ 494,832</u>	<u>(7,167,598)</u>

General Revenues:

Taxes:

Property	5,160,158
Gross receipts taxes	5,685,328
Gasoline and motor vehicle	996,328
Other	45,458
Payment in lieu of taxes	471,756
Investment income	17,299
Insurance recoveries	458,290
Miscellaneous income	421
Gain on sale of capital assets	46,849
Contribution of capital (Note 6)	645,000
Total general revenues	<u>13,526,887</u>
Change in net position	6,359,289
Net position, beginning	<u>11,832,058</u>
<i>Net position, ending</i>	<u>\$ 18,191,347</u>

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

ROOSEVELT COUNTY
Balance Sheet
Governmental Funds
June 30, 2021

Exhibit B-1
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 3,951,707	\$ 1,290,740	\$ 5,043,244	\$ 10,285,691
Investments	7,843,460	-	480,843	8,324,303
Receivables:				
Property taxes	339,502	-	-	339,502
Other taxes	468,547	80,284	68,803	617,634
Other	21,106	-	21,949	43,055
Due from other governments	52,326	-	177,755	230,081
<i>Total assets</i>	<u>\$ 12,676,648</u>	<u>\$ 1,371,024</u>	<u>\$ 5,792,594</u>	<u>\$ 19,840,266</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 50,867	\$ 72,468	\$ 5,601	\$ 128,936
Accrued payroll	152,913	25,757	2,568	181,238
<i>Total liabilities</i>	<u>203,780</u>	<u>98,225</u>	<u>8,169</u>	<u>310,174</u>
<i>Deferred inflows of resources</i>				
Property taxes	274,272	-	-	274,272
<i>Total deferred inflows of resources</i>	<u>274,272</u>	<u>-</u>	<u>-</u>	<u>274,272</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General county operations	-	-	498,356	498,356
Maintenance of roads	-	1,079,445	-	1,079,445
EMS and fire departments	-	-	736,368	736,368
Public safety	-	-	97,717	97,717
Health and welfare	-	-	2,666,351	2,666,351
Economic development	-	-	15,364	15,364
Debt service expenditures	-	-	1,560,730	1,560,730
Minimum fund balance	1,820,917	193,354	-	2,014,271
Committed to:				
Sherriff's evidence	-	-	3,760	3,760
EMS and fire departments	-	-	205,779	205,779
Unassigned	10,377,679	-	-	10,377,679
<i>Total fund balances</i>	<u>12,198,596</u>	<u>1,272,799</u>	<u>5,784,425</u>	<u>19,255,820</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 12,676,648</u>	<u>\$ 1,371,024</u>	<u>\$ 5,792,594</u>	<u>\$ 19,840,266</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, 2021

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	\$ 19,255,820
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	15,331,725
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:	274,272
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and therefore, are not reported in funds:	
Deferred outflows- pension	2,427,847
Deferred outflows- OPEB	830,886
Deferred inflows- pension	(318,115)
Deferred inflows- OPEB	(1,301,517)
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	(181,910)
Accrued interest	(37,403)
Loans payable	(7,226,115)
Net pension liability	(7,890,896)
Net OPEB liability	(2,973,247)
<i>Net position of governmental activities</i>	<u><u>\$ 18,191,347</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, 2021

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	\$ 5,232,578	\$ -	\$ -	\$ 5,232,578
Gross receipts	4,392,380	-	1,292,948	5,685,328
Gasoline and motor vehicle	303,051	693,277	-	996,328
Other	45,458	-	-	45,458
Intergovernmental:				
Federal operating grants	-	-	2,036,329	2,036,329
State operating grants	540,482	-	1,086,407	1,626,889
State capital grants	-	494,832	-	494,832
Payment in lieu of taxes	471,756	-	-	471,756
Licenses and fees	75,945	6,900	106,585	189,430
Charges for services	436,641	-	127,269	563,910
Investment income	11,942	-	5,357	17,299
Insurance recoveries	226,722	214,953	16,615	458,290
Miscellaneous	-	-	421	421
<i>Total revenues</i>	<u>11,736,955</u>	<u>1,409,962</u>	<u>4,671,931</u>	<u>17,818,848</u>
<i>Expenditures</i>				
Current:				
General government	2,162,509	-	123,015	2,285,524
Public safety	4,349,552	-	408,328	4,757,880
Public works	106,615	1,784,532	-	1,891,147
Culture and recreation	193,879	-	-	193,879
Health and welfare	4,206	-	1,382,998	1,387,204
Capital outlay	141,908	535,712	19,980	697,600
Debt service:				
Principal	-	-	537,426	537,426
Interest	-	-	245,327	245,327
<i>Total expenditures</i>	<u>6,958,669</u>	<u>2,320,244</u>	<u>2,717,074</u>	<u>11,995,987</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>4,778,286</u>	<u>(910,282)</u>	<u>1,954,857</u>	<u>5,822,861</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	19,600	10,205	17,044	46,849
Transfers in	-	1,000,000	793,497	1,793,497
Transfers (out)	(1,793,497)	-	-	(1,793,497)
<i>Total other financing sources (uses)</i>	<u>(1,773,897)</u>	<u>1,010,205</u>	<u>810,541</u>	<u>46,849</u>
<i>Net change in fund balance</i>	3,004,389	99,923	2,765,398	5,869,710
<i>Fund balances, beginning of year</i>	<u>9,194,207</u>	<u>1,172,876</u>	<u>3,019,027</u>	<u>13,386,110</u>
<i>Fund balance - end of year</i>	<u>\$ 12,198,596</u>	<u>\$ 1,272,799</u>	<u>\$ 5,784,425</u>	<u>\$ 19,255,820</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, 2021

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	\$ 5,869,710
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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	697,600
Constructed infrastructure by outside party and contributed to the County	645,000
Depreciation expense	(1,508,908)

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	(72,420)
---	----------

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 income (expense):

County pension contributions	363,989
Net pension expense	(374,615)
County OPEB contributions	66,459
Net OPEB income	133,951

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	(364)
Decrease in accrued interest	1,461

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>537,426</u>
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<i>Change in net position of governmental activities</i>	<u><u>\$ 6,359,289</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, 2021

	<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:				
Property	\$ 4,155,000	\$ 4,155,000	\$ 5,234,374	\$ 1,079,374
Gross receipts	1,664,000	2,419,000	5,383,446	2,964,446
Gasoline, franchise and motor vehicle	182,000	182,000	278,751	96,751
Other	350,000	45,459	45,458	(1)
Intergovernmental:				
State operating grants	585,422	585,422	497,581	(87,841)
Payment in lieu of taxes	466,000	466,000	471,756	5,756
Charges for services	176,750	176,750	75,455	(101,295)
Licenses and fees	61,800	61,800	473,986	412,186
Investment income	-	-	11,942	11,942
Insurance recoveries	-	-	226,722	226,722
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,640,972</u>	<u>8,091,431</u>	<u>12,699,471</u>	<u>4,608,040</u>
<i>Expenditures</i>				
Current:				
General government	2,373,214	2,516,600	2,149,173	367,427
Public safety	4,170,417	4,175,994	4,259,335	(83,341)
Culture and recreation	189,614	254,695	177,531	77,164
Health and welfare	5,000	5,000	4,206	794
Capital outlay	211,171	272,653	203,479	69,174
<i>Total expenditures</i>	<u>6,949,416</u>	<u>7,346,268</u>	<u>6,900,339</u>	<u>445,929</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>691,556</u>	<u>745,163</u>	<u>5,799,132</u>	<u>5,053,969</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	(684,556)	(241,779)	-	241,779
Proceeds from sale of capital assets	-	-	19,600	19,600
Transfers (out)	(7,000)	(503,384)	(1,793,497)	(1,290,113)
<i>Total other financing sources (uses)</i>	<u>(691,556)</u>	<u>(745,163)</u>	<u>(1,773,897)</u>	<u>(1,028,734)</u>
<i>Net change in fund balance</i>	-	-	4,025,235	4,025,235
<i>Fund balances - beginng of year</i>	-	-	7,769,932	7,769,932
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>11,795,167</u>	<u>\$ 11,795,167</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,025,235	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			(962,516)	
Adjustments to expenditures for salaries and operating expenses.			(58,330)	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 3,004,389</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, 2021

	<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	\$ 475,000	\$ 475,000	\$ 686,751	\$ 211,751
Intergovernmental:				
State capital grant	494,832	744,832	494,832	(250,000)
Licenses and fees	7,500	7,500	6,900	(600)
Insurance recoveries	-	118,500	214,953	96,453
<i>Total revenues</i>	<u>977,332</u>	<u>1,345,832</u>	<u>1,403,436</u>	<u>57,604</u>
<i>Expenditures</i>				
Current:				
Public works	1,724,850	1,908,953	1,636,183	272,770
Capital outlay	457,282	659,866	611,081	48,785
<i>Total expenditures</i>	<u>2,182,132</u>	<u>2,568,819</u>	<u>2,247,264</u>	<u>321,555</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,204,800)</u>	<u>(1,222,987)</u>	<u>(843,828)</u>	<u>379,159</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	204,800	222,987	-	(222,987)
Proceeds from sale of capital assets	-	-	10,205	10,205
Transfers in	1,000,000	1,000,000	1,000,000	-
<i>Total other financing sources (uses)</i>	<u>1,204,800</u>	<u>1,222,987</u>	<u>1,010,205</u>	<u>(212,782)</u>
<i>Net change in fund balance</i>	-	-	166,377	166,377
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,124,363</u>	<u>1,124,363</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>1,290,740</u>	<u>\$ 1,290,740</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 166,377	
Adjustments to revenues for motor vehicle and gas taxes.			6,526	
Adjustments to expenditures for salaries and operating expenses.			<u>(72,980)</u>	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 99,923</u>	

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

ROOSEVELT COUNTY
Statement of Fiduciary Net Position
June 30, 2021

Exhibit D-1

	Custodial Funds
<i>Current assets</i>	
Cash and cash equivalents	\$ 25,193
Property taxes receivable	<u>401,603</u>
<i>Total assets</i>	<u><u>\$ 426,796</u></u>
 <i>Current liabilities</i>	
Accounts payable	\$ 54,891
Due to inmates	24,821
Due to other entities	<u>347,084</u>
<i>Total liabilities</i>	<u><u>\$ 426,796</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, 2021

Exhibit D-2

	Custodial Funds
<i>Additions:</i>	
Contributions from other entities	\$ 5,301,579
Charges for services	<u>1,785</u>
<i>Total additions</i>	<u>5,303,364</u>
 <i>Deductions:</i>	
Distributions to other bodies	5,390,532
Operating expenditures	<u>72,282</u>
<i>Total deductions</i>	<u>5,462,814</u>
 Change in custodial funds due to others	(159,450)
Beginning custodial funds due to others	<u>531,355</u>
 Ending custodial funds due to others	<u><u>\$ 371,905</u></u>

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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.

A. Financial Reporting Entity

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

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

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

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*.

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*.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies (continued)

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

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.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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)

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 debt service purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

Capital Assets: Capital assets, which are property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activity's 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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)

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, 2021, 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. 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 \$274,272 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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)

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.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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)

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, 2021, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2021, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$8,668,602 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 \$209,539 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, 2021, the County maintains \$2,014,271 as minimum fund balances.

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

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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	\$ 691,556	\$ 745,163
Road Fund	\$ (1,204,800)	\$ (1,222,987)

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, 2021 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, 2021.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 3. Deposits and Investments (continued)

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, 2021, \$10,233,027 of the County's bank balance of \$10,733,027 was exposed to custodial credit risk. Although the \$10,233,027 was uninsured, \$10,232,942 was collateralized by collateral held by the pledging bank's trust department not in the County's name. \$85 of the County's deposits were uninsured and uncollateralized at June 30, 2021.

	James Polk Stone Community	Western Bank of Clovis	Total
Amount of deposits	\$ 10,482,942	\$ 250,085	\$ 10,733,027
FDIC Coverage	(250,000)	(250,000)	(500,000)
Total uninsured public funds	<u>10,232,942</u>	<u>85</u>	<u>10,233,027</u>
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	10,232,942	-	10,232,942
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 85</u>
Collateral requirement (50% of uninsured funds)	\$ 5,116,471	\$ 43	\$ 5,116,514
Pledged Collateral	11,897,208	-	11,897,208
Over (Under) collateralized	<u>\$ 6,780,737</u>	<u>\$ (43)</u>	<u>\$ 6,780,694</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, 2021, the County had \$527,558 held at New Mexico Finance Authority (NMFA).

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 3. Deposits and Investments (continued)

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, 2021, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating
U.S Treasury & Agency Notes	<1 year	\$ 8,074,218	AAA**
U.S Treasury MM Mutual Fund	<1 year	527,558 *	AAA**
		<u>\$ 8,601,776</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

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

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

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

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

Fair Value Measurement

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 3. Deposits and Investments (continued)

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.

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2021:

Total	Level 1	Level 2	Level 3
\$ 8,601,776	\$ -	\$ 8,601,776	\$ -

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 9,758,133
Restricted cash and cash equivalents per Exhibit A-1	527,558
Cash - Statement of Fiduciary Net Position per Exhibit E-1	25,193
Certificate of deposit	250,085
U.S. Treasury & Agency Notes	<u>8,074,218</u>
Total cash, investments, and cash equivalents	<u>18,635,187</u>
Add: reconciling items	700,016
Less: petty cash	(400)
Less: NMFA restricted accounts	(527,558)
Less: Certificate of deposit	(250,085)
Less: Treasury & Agency Notes	<u>(8,074,218)</u>
Bank balance of deposits	<u><u>\$ 10,482,942</u></u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 4. Receivables

Receivables as of June 30, 2021, are as follows:

	General	Road Fund	Other Governmental Funds	Total
Receivables:				
Property taxes	\$ 339,502	\$ -	\$ -	\$ 339,502
Other taxes:				
Gross receipts taxes	421,676	-	68,803	490,479
Gasoline and oil taxes	35,010	43,268	-	78,278
Motor vehicle taxes	11,861	37,016	-	48,877
Other receivables:				
Charges for services	21,106	-	21,949	43,055
Intergovernmental	52,326	-	177,755	230,081
Totals	<u>\$ 881,481</u>	<u>\$ 80,284</u>	<u>\$ 268,507</u>	<u>\$ 1,230,272</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$274,272 that were not collected within the period of availability have been reclassified as deferred inflow in the governmental fund financial statements.

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

NOTE 5. Interfund Receivables 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	\$ 1,000,000
General Fund	Indoor Arena Debt Service Fund	115,082
General Fund	Storm Water Debt Service Fund	325,000
General Fund	Courthouse Renovation Debt Service Fund	178,655
General Fund	Senior Center	167,760
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	3,500
	Total	<u>\$ 1,793,497</u>

There were no interfund balances at June 30, 2021.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2021. Land and construction in progress are not subject to depreciation.

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Capital assets not being depreciated:				
Land	\$ 982,311	\$ -	\$ -	\$ 982,311
Total not being depreciated	<u>982,311</u>	<u>-</u>	<u>-</u>	<u>982,311</u>
Capital assets being depreciated:				
Buildings and improvements	25,057,319	-	-	25,057,319
Equipment and vehicles	7,664,582	310,821	137,628	7,837,775
Infrastructure	21,883,559	1,031,779	-	22,915,338
Total being depreciated	<u>54,605,460</u>	<u>1,342,600</u>	<u>137,628</u>	<u>55,810,432</u>
 Total capital assets	 <u>55,587,771</u>	 <u>1,342,600</u>	 <u>137,628</u>	 <u>56,792,743</u>
Accumulated depreciation:				
Buildings and improvements	14,483,603	485,034	-	14,968,637
Equipment and vehicles	6,027,826	467,903	137,628	6,358,101
Infrastructure	19,578,309	555,971	-	20,134,280
Total accumulated depreciation	<u>40,089,738</u>	<u>1,508,908</u>	<u>137,628</u>	<u>41,461,018</u>
 Capital assets, net	 <u>\$ 15,498,033</u>	 <u>\$ (166,308)</u>	 <u>\$ -</u>	 <u>\$ 15,331,725</u>

During the year the County received capital contributed to them in the form of repaved road infrastructure from a third party that had damaged the County roads during a project and to compensate the County they repaved the roads without any charge, this amounted to an increase of the County's infrastructure of \$645,000.

Depreciation expense for the year ended June 30, 2021 was charged to the functions of the governmental activities as follows:

General government	\$ 314,066
Public safety	667,070
Public works	331,731
Culture and recreation	196,041
Total	<u>\$ 1,508,908</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 7. Long-term Debt

During the year ended June 30, 2021, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Governmental Activities:	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
NMFA Loans	\$ 7,763,541	\$ -	\$ 537,426	\$ 7,226,115	\$ 548,879
Compensated Absences	181,546	125,742	125,378	181,910	181,910
Total	<u>\$ 7,945,087</u>	<u>\$ 125,742</u>	<u>\$ 662,804</u>	<u>\$ 7,408,025</u>	<u>\$ 730,789</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:

Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance June 30, 2021
NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 1,079,515
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	2,709,800
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,235,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	<u>1,201,800</u>
Total Loans					<u>\$ 7,226,115</u>

The annual requirements to amortize the Loan Payable as of June 30, 2021, including interest payments are as follows:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 7. Long-term Debt (continued)

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
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	601,185	183,434	784,619
2027-2031	2,453,073	659,147	3,112,220
2032-2036	1,904,927	208,777	2,113,704
Total	<u>\$ 7,226,115</u>	<u>\$ 1,920,964</u>	<u>\$ 9,147,079</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, 2021, compensated absences increased \$364 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, 2021.
- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2021.
- 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, 2021.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2021

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 FY20						
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%	17.24%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.50%	7.65%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.80%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.80%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.30%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.50%	10.70%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.50%	15.70%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.50%	19.20%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	19.20%	3.0%	2.5%	90%
Municipal Police Plan 5	16.30%	17.80%	19.20%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.50%	11.65%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.50%	18.15%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.50%	21.90%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.80%	14.30%	21.90%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.20%	17.70%	21.90%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	17.24%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.37%	3.0%	3.0%	90%

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2021, the County reported a liability of \$7,890,896 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2020 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2020.

There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2020.

The County'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, 2020, the County's proportion was 0.2684 percent, which was an increase of 0.0022 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$364,728. At June 30, 2021, 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	\$ 100,423	\$ -
Changes in proportion	165,832	225,243
Difference between expected and actual experience	150,413	-
Net difference between projected and actual earnings on pension plan investments	992,556	-
County's contributions subsequent to the measurement date	239,982	-
Total	<u>\$ 1,649,206</u>	<u>\$ 225,243</u>

\$239,982 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, 2021. 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	\$	400,492
2022		244,450
2023		295,497
2024		243,542
Total	<u>\$</u>	<u>1,183,981</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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

PERA Fund Division Municipal Police: At June 30, 2021, the County reported a liability of \$2,463,238 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2020 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2020.

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, 2020, the County's proportion was 0.2868 percent, which was a decrease of 0.0089 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$9,887. At June 30, 2021, 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	\$ 58,331	\$ -
Changes in proportion	30,366	92,872
Difference between expected and actual experience	143,141	-
Net difference between projected and actual earnings on pension plan investments	422,796	-
County's contributions subsequent to the measurement date	124,007	-
Total	<u>\$ 778,641</u>	<u>\$ 92,872</u>

\$124,007 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, 2021. 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	\$ 198,632
2022	131,090
2023	128,240
2024	103,800
Total	<u>\$ 561,762</u>

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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

PERA FUND	
Actuarial Valuation Date	June 30, 2019
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 generational. For non- public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2020. These assumptions were adopted by the Board use in the June 30, 2019 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	35.5%	5.90%
Risk Reduction & Mitigation	19.50%	1.00%
Credit Oriented Fixed Income	15.00%	4.20%
Real Assets to include Real Estate Equity	20.00%	6.00%
Multi-Risk Allocation	<u>10.00%</u>	6.40%
Total	100.00%	

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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

Discount rate for the PERA Funds. The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB Statement No. 67.

Therefore, the 7.25% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the 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 (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	\$ 7,770,994	\$ 5,427,658	\$ 3,484,560
PERA Fund Municipal Police Division		Current	
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	\$ 3,534,984	\$ 2,463,238	\$ 1,586,071

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, 2021, there were no contributions due and payable to PERA for the County.

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

General Information about the OPEB

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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

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

Employees covered by benefit terms – At June 30, 2020, 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 \$66,459 for the year ended June 30, 2021.

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

At June 30, 2021, the County reported a liability of \$2,973,247 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of 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, 2020. At June 30, 2020, the County's proportion was 0.07081 percent.

For the year ended June 30, 2021, the County recognized OPEB income of \$133,951. At June 30, 2021 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, 2021

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	\$ -	\$ 527,969
Net difference between expected and actual investments on OPEB plan investments	16,214	-
Change of assumptions	583,670	528,028
Changes in proportion	164,543	245,520
County's contributions subsequent to the measurement date	<u>66,459</u>	<u>-</u>
Total	<u>\$ 830,886</u>	<u>\$ 1,301,517</u>

Deferred outflows of resources totaling \$66,459 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:

2022	\$ (253,408)
2023	(207,371)
2024	(101,263)
2025	(44,418)
2026	69,370
Total	<u>\$ (537,090)</u>

Actuarial assumptions. The total OPEB liability as of June 30, 2020 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, 2021

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 2.86% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2039. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2040. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2041, resulting in a blended discount rate of 2.86%.

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

The following presents the net OPEB liability of the County, 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 (1.86 percent) or 1-percentage-point higher (3.86 percent) than the current discount rate:

	1% Decrease (1.86%)	Current Discount Rate (2.86%)	1% Increase (3.86%)
County's proportionate share of the net OPEB liability	\$ 3,695,758	\$ 2,973,247	\$ 2,414,820

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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>\$ 2,440,480</u>	<u>\$ 2,973,247</u>	<u>\$ 3,377,365</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, 2020.

Payable Changes in the Net OPEB Liability. At June 30, 2021, the County reported a payable of \$3,979 for outstanding contributions due to NMRHCA for the year ended June 30, 2021.

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 \$7,019,457 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 72-73.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 15. Subsequent Events

The date to which events occurring after June 30, 2021, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 30, 2021, 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 of Affected Agency	7026
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)
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	\$1,837.47

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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 \$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
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 NEW MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPANY (A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WHICH IMMEDIATELY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND LEASE CONTINUES, FOR THE TERM OF THE BONDS, WHICH MAY BE ANY PERIOD SPECIFIED BY THE COUNTY, UP TO 30 YEARS. UNDER THE NEW MEXICO CONSTITUTION AND APPLICABLE STATE STATUTES, THIS ARRANGEMENT RESULTS IN TWO SEPARATE TAX SUBSIDIES. FIRST THE PROJECT PROPERTY IS EXEMPT FROM AD VALOREM TAX FOR THE TERM OF THE BONDS, AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE, PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASE MAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.
Specific Tax(es) Being Abated	PROPERTY TAXES
Authority under which abated tax would have been paid to Affected Agency	COUNTY INDUSTRIAL REVENUE BOND ACT, NMSA 1978, SEC 4-59-1 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	\$10,628.64

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

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
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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 16. Tax Abatements (continued)

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
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

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. 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, 2021. 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 May 2021, 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 2021, 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 19. Subsequent Pronouncements (continued)

In March 2021, 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.

In March 2021, 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 2021, 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 2021, 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.

In June 2020, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-and amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. 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*

	2021	2020	2019
	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, 2020)	June 30, 2019)	June 30, 2018)
Roosevelt County's proportion of the net pension liability	0.2684%	0.2662%	0.3007%
Roosevelt County's proportionate share of the net pension liability	\$ 5,427,658	\$ 4,608,186	\$ 4,794,271
Roosevelt County's covered payroll	\$ 2,534,004	\$ 2,428,897	\$ 2,452,214
Roosevelt County's proportionate share of the net pension liability as a percentage	214.19%	189.72%	195.51%
Plan fiduciary net position as a percentage of the total pension liability	66.36%	70.52%	71.13%

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

2018	2017	2016	2015
Measurement Date	Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended	year ended
June 30, 2017)	June 30, 2016)	June 30, 2015)	June 30, 2014)
0.2553%	0.2343%	0.2761%	0.2866%
\$ 3,508,038	\$ 3,743,326	\$ 2,815,079	\$ 2,235,788
\$ 2,244,598	\$ 1,937,232	\$ 2,312,147	\$ 2,521,773
156.29%	193.23%	121.75%	88.66%
73.74%	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*

	2021	2020	2019
	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, 2020)	June 30, 2019)	June 30, 2018)
Roosevelt County's proportion of the net pension liability	0.2868%	0.2957%	0.3124%
Roosevelt County's proportionate share of the net pension liability	\$ 2,463,238	\$ 2,184,245	\$ 2,131,519
Roosevelt County's covered payroll	\$ 677,471	\$ 657,706	\$ 637,980
Roosevelt County's proportionate share of the net pension liability as a percentage	363.59%	332.10%	334.10%
Plan fiduciary net position as a percentage of the total pension liability	66.36%	70.52%	71.13%

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

2018	2017	2016	2015
Measurement Date	Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended	year ended
June 30, 2017)	June 30, 2016)	June 30, 2015)	June 30, 2014)
0.2909%	0.2971%	0.3040%	0.2651%
\$ 1,616,140	\$ 2,192,092	\$ 1,461,802	\$ 864,197
\$ 597,831	\$ 564,085	\$ 596,549	\$ 499,825
270.33%	388.61%	245.04%	172.90%
73.74%	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, 2021	As of and for the year ended June 30, 2020	As of and for the year ended June 30, 2019
Contractually required contribution	\$ 239,982	\$ 310,541	\$ 230,986
Contributions in relation to the contractually required contribution	<u>(239,982)</u>	<u>(310,541)</u>	<u>(230,986)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 2,481,381	\$ 2,534,004	\$ 2,428,897
Contributions as a percentage of covered payroll	9.67%	12.25%	9.51%

* 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.

As of and for the year ended June 30, 2018	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
\$ 234,187	\$ 214,359	\$ 185,006	\$ 220,810
<u>(234,187)</u>	<u>(214,359)</u>	<u>(185,006)</u>	<u>(220,810)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,452,214	\$ 2,244,598	\$ 1,937,232	\$ 2,312,147
9.55%	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, 2021	As of and for the year ended June 30, 2020	As of and for the year ended June 30, 2019
Contractually required contribution	\$ 124,007	\$ 129,736	\$ 124,306
Contributions in relation to the contractually required contribution	<u>(124,007)</u>	<u>(129,736)</u>	<u>(124,306)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 647,557	\$ 677,471	\$ 657,706
Contributions as a percentage of covered payroll	19.15%	19.15%	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.

As of and for the year ended June 30, 2018	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
\$ 120,578	\$ 112,990	\$ 106,612	\$ 112,748
<u>(120,578)</u>	<u>(112,990)</u>	<u>(106,612)</u>	<u>(112,748)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 637,980	\$ 597,831	\$ 564,085	\$ 596,549
18.90%	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, 2021

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/>

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

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

	2021 Measurement Date (As of and for the Year Ended June 30, 2020)	2020 Measurement Date (As of and for the Year Ended June 30, 2019)
Roosevelt County's proportion of the net OPEB liability (asset)	0.07081%	0.07414%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 2,973,247	\$ 2,973,247
Roosevelt County's covered payroll	3,238,093	3,116,134
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	91.82%	95.41%
Plan fiduciary net position as a percentage of the total OPEB liability	16.50%	18.92%

* 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.

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)	
	0.07706%		0.07084%
\$	3,350,842	\$	3,210,237
	3,131,087		2,950,945
	107.02%		108.79%
	13.14%		11.34%

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

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

	As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020
Contractually required contribution	\$ 66,459	\$ 69,192
Contributions in relation to the contractually required contribution	<u>66,459</u>	<u>69,192</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	3,156,109	3,238,093
Contribution as a percentage of covered payroll	2.11%	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 rolled forward to the measurement date of June 30, 2020, changes in assumptions and differences between expected and actual experience include adjustments resulting from a decrease in the discount rate from 4.16% to 2.86%, changes in medical carrier election assumptions based on recent enrollment, and updated Medicare Advantage trends to reflect 2020 and 2021 premiums.

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

As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018
<u>\$ 66,355</u>	<u>\$ 66,964</u>
 66,355	 66,964
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 3,116,134	 3,131,087
 2.13%	 2.14%

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

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SUPPLEMENTARY INFORMATION

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2021

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.

CARES Act Small Business Special Revenue Fund – To account for the 2020 CARES Act Small Business Grant helped fund small business for reimbursements for payroll, rent/mortgage and utilities, insurance, personal protective equipment, telework technology as well as some funding for business redesign and reconfiguration to assist with mitigation efforts due to Covid-19.

American Rescue Plan Act Special Revenue Fund – To account for the Coronavirus State and Local Fiscal Recover Fund established under the American Rescue Plan Act (ARP).

Windmills Special Revenue Fund – To record the income from the sale of windmills at public auction. Monies received will be utilized for current windmill expenditures.

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.

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2021

Special Revenue Funds (continued)

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

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

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

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

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.

Storm Water Debt Service Fund – To record the revenue and expenditures for the Roosevelt County fairgrounds storm water drainage project. Part of the revenue will be from a grant and loan from NMED.

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, 2021

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 773	\$ 629,376	\$ 3,760	\$ 5,386
Investments	-	-	-	-
Current receivables:				
Other taxes	-	68,803	-	-
Other	-	-	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u>\$ 773</u>	<u>\$ 698,179</u>	<u>\$ 3,760</u>	<u>\$ 5,386</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 3,765	\$ -	\$ 617
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>3,765</u>	<u>-</u>	<u>617</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	4,769
Health and welfare	773	694,414	-	-
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	3,760	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>773</u>	<u>694,414</u>	<u>3,760</u>	<u>4,769</u>
<i>Total liabilities and fund balances</i>	<u>\$ 773</u>	<u>\$ 698,179</u>	<u>\$ 3,760</u>	<u>\$ 5,386</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	CARES Act Small Business	American Rescue Plan Act	Windmills	County Clerk's User Fees
\$ -	\$ 53,045	\$ -	\$ 1,796,704	\$ 15,364	\$ 44,592
-	-	-	-	-	114,349
-	-	-	-	-	-
-	21,893	-	-	-	56
-	3,203	-	-	-	-
<u>\$ -</u>	<u>\$ 78,141</u>	<u>\$ -</u>	<u>\$ 1,796,704</u>	<u>\$ 15,364</u>	<u>\$ 158,997</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	158,997
-	-	-	-	-	-
-	78,141	-	-	-	-
-	-	-	1,796,704	-	-
-	-	-	-	15,364	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	78,141	-	1,796,704	15,364	158,997
<u>\$ -</u>	<u>\$ 78,141</u>	<u>\$ -</u>	<u>\$ 1,796,704</u>	<u>\$ 15,364</u>	<u>\$ 158,997</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue			
	Misdemeanor Probation	Traffic Grants	Senior Center	Milnesand Fire/EMS
<i>Assets</i>				
Cash and cash equivalents	\$ 11,877	\$ 5,560	\$ -	\$ 167,585
Investments	-	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Due from other governments	-	92	174,460	-
<i>Total assets</i>	<u>\$ 11,877</u>	<u>\$ 5,652</u>	<u>\$ 174,460</u>	<u>\$ 167,585</u>
<i>Liabilities</i>				
Accounts payable	\$ 154	\$ -	\$ -	\$ -
Accrued payroll	2,568	-	-	-
<i>Total liabilities</i>	<u>2,722</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	9,155	5,652	-	-
Health and welfare	-	-	174,460	-
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	-	167,585
<i>Total fund balances</i>	<u>9,155</u>	<u>5,652</u>	<u>174,460</u>	<u>167,585</u>
<i>Total liabilities and fund balances</i>	<u>\$ 11,877</u>	<u>\$ 5,652</u>	<u>\$ 174,460</u>	<u>\$ 167,585</u>

See independent auditors' report

Special Revenue

Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal
\$ 342,854	\$ -	\$ 38,194	\$ 283,178	\$ -	\$ 83,815
110,931	-	-	-	-	255,563
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 453,785</u>	<u>\$ -</u>	<u>\$ 38,194</u>	<u>\$ 283,178</u>	<u>\$ -</u>	<u>\$ 339,378</u>
\$ 509	\$ -	\$ -	\$ 86	\$ -	\$ 19
-	-	-	-	-	-
<u>509</u>	<u>-</u>	<u>-</u>	<u>86</u>	<u>-</u>	<u>19</u>
-	-	-	-	-	339,359
453,276	-	-	283,092	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	38,194	-	-	-
<u>453,276</u>	<u>-</u>	<u>38,194</u>	<u>283,092</u>	<u>-</u>	<u>339,359</u>
<u>\$ 453,785</u>	<u>\$ -</u>	<u>\$ 38,194</u>	<u>\$ 283,178</u>	<u>\$ -</u>	<u>\$ 339,378</u>

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

Debt Service

	<u>Detention Center</u>	<u>Indoor Arena</u>	<u>Storm Water</u>	<u>Courthouse Renovation</u>
<i>Assets</i>				
Cash and cash equivalents	\$ 23,952	\$ 266,239	\$ 324,767	\$ 203,028
Investments	-	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u><u>\$ 23,952</u></u>	<u><u>\$ 266,239</u></u>	<u><u>\$ 324,767</u></u>	<u><u>\$ 203,028</u></u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Debt service expenditures	23,952	266,239	324,767	203,028
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u><u>23,952</u></u>	<u><u>266,239</u></u>	<u><u>324,767</u></u>	<u><u>203,028</u></u>
<i>Total liabilities and fund balances</i>	<u><u>\$ 23,952</u></u>	<u><u>\$ 266,239</u></u>	<u><u>\$ 324,767</u></u>	<u><u>\$ 203,028</u></u>

See independent auditors' report

<u>Debt Service</u>	
<u>Magistrate Court</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 743,195	\$ 5,043,244
-	480,843
-	68,803
-	21,949
-	177,755
<u>\$ 743,195</u>	<u>\$ 5,792,594</u>
\$ 451	\$ 5,601
-	2,568
<u>451</u>	<u>8,169</u>
-	498,356
-	736,368
-	97,717
-	2,666,351
-	15,364
742,744	1,560,730
-	3,760
-	205,779
<u>742,744</u>	<u>5,784,425</u>
<u>\$ 743,195</u>	<u>\$ 5,792,594</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ 1,071,022	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	588	-	-	27,800
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Insurance recoveries	-	-	-	-
Miscellaneous	-	-	220	-
<i>Total revenues</i>	<u>588</u>	<u>1,071,022</u>	<u>220</u>	<u>27,800</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	23,031
Health and welfare	-	965,837	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>965,837</u>	<u>-</u>	<u>23,031</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>588</u>	<u>105,185</u>	<u>220</u>	<u>4,769</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>588</u>	<u>105,185</u>	<u>220</u>	<u>4,769</u>
<i>Fund balances - beginning of year</i>	<u>185</u>	<u>589,229</u>	<u>3,540</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 773</u>	<u>\$ 694,414</u>	<u>\$ 3,760</u>	<u>\$ 4,769</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	CARES Act Small Business	American Rescue Plan Act	Windmills	County Clerk's User Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	239,625	1,796,704	-	-
-	230,178	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	23,226
-	55,656	-	-	-	-
-	-	-	-	-	483
-	-	-	-	-	-
-	51	-	-	-	-
-	285,885	239,625	1,796,704	-	23,709
-	-	-	-	-	5,000
-	250,289	-	-	-	-
-	-	239,625	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	250,289	239,625	-	-	5,000
-	35,596	-	1,796,704	-	18,709
-	-	-	-	15,364	-
-	-	-	-	-	-
-	-	-	-	15,364	-
-	35,596	-	1,796,704	15,364	18,709
-	42,545	-	-	-	140,288
\$ -	\$ 78,141	\$ -	\$ 1,796,704	\$ 15,364	\$ 158,997

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, 2021

	Special Revenue			
	Misdemeanor Probation	Traffic Grants	Senior Center	Milnesand Fire/EMS
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	9,977	174,460	3,606
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	50,929	-	-	-
Investment income	-	-	-	-
Insurance recoveries	-	-	3,076	-
Miscellaneous	150	-	-	-
<i>Total revenues</i>	<u>51,079</u>	<u>9,977</u>	<u>177,536</u>	<u>3,606</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	57,843	7,253	-	829
Health and welfare	-	-	177,536	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>57,843</u>	<u>7,253</u>	<u>177,536</u>	<u>829</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(6,764)</u>	<u>2,724</u>	<u>-</u>	<u>2,777</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	-	-	-	1,680
Transfers in	-	-	167,760	3,500
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>167,760</u>	<u>5,180</u>
<i>Net change in fund balances</i>	<u>(6,764)</u>	<u>2,724</u>	<u>167,760</u>	<u>7,957</u>
<i>Fund balances - beginning of year</i>	<u>15,919</u>	<u>2,928</u>	<u>6,700</u>	<u>159,628</u>
<i>Fund balances - end of year</i>	<u>\$ 9,155</u>	<u>\$ 5,652</u>	<u>\$ 174,460</u>	<u>\$ 167,585</u>

See independent auditors' report

Special Revenue

Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
186,488	7,109	448	88,582	5,000	-
-	-	-	-	-	-
-	-	-	-	-	104,043
-	-	-	-	-	-
31	-	-	-	-	1
-	-	-	-	-	13,539
-	-	-	-	-	-
<u>186,519</u>	<u>7,109</u>	<u>448</u>	<u>88,582</u>	<u>5,000</u>	<u>117,583</u>
-	-	-	-	-	102,597
37,511	7,109	102	19,361	5,000	-
-	-	-	-	-	-
19,980	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>57,491</u>	<u>7,109</u>	<u>102</u>	<u>19,361</u>	<u>5,000</u>	<u>102,597</u>
<u>129,028</u>	<u>-</u>	<u>346</u>	<u>69,221</u>	<u>-</u>	<u>14,986</u>
-	-	-	-	-	-
-	-	3,500	-	-	-
-	-	3,500	-	-	-
129,028	-	3,846	69,221	-	14,986
324,248	-	34,348	213,871	-	324,373
<u>\$ 453,276</u>	<u>\$ -</u>	<u>\$ 38,194</u>	<u>\$ 283,092</u>	<u>\$ -</u>	<u>\$ 339,359</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Debt Service			
	Detention Center	Indoor Arena	Storm Water	Courthouse Renovation
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ 221,926	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	13	1,514	-	9
Insurance recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>221,939</u>	<u>1,514</u>	<u>-</u>	<u>9</u>
<i>Expenditures</i>				
Current:				
General government	-	-	233	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	205,912	60,000	-	102,000
Interest	15,847	55,368	-	79,084
<i>Total expenditures</i>	<u>221,759</u>	<u>115,368</u>	<u>233</u>	<u>181,084</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>180</u>	<u>(113,854)</u>	<u>(233)</u>	<u>(181,075)</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	115,082	325,000	178,655
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>115,082</u>	<u>325,000</u>	<u>178,655</u>
<i>Net change in fund balances</i>	180	1,228	324,767	(2,420)
<i>Fund balances - beginning of year</i>	<u>23,772</u>	<u>265,011</u>	<u>-</u>	<u>205,448</u>
<i>Fund balances - end of year</i>	<u>\$ 23,952</u>	<u>\$ 266,239</u>	<u>\$ 324,767</u>	<u>\$ 203,028</u>

See independent auditors' report

<u>Debt Service</u>	
<u>Magistrate Court</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ 1,292,948
-	2,036,329
352,171	1,086,407
-	-
-	127,269
-	106,585
3,306	5,357
-	16,615
-	421
<u>355,477</u>	<u>4,671,931</u>
15,185	123,015
-	408,328
-	1,382,998
-	19,980
169,514	537,426
<u>95,028</u>	<u>245,327</u>
<u>279,727</u>	<u>2,717,074</u>
<u>75,750</u>	<u>1,954,857</u>
-	17,044
-	<u>793,497</u>
-	<u>810,541</u>
75,750	2,765,398
<u>666,994</u>	<u>3,019,027</u>
<u>\$ 742,744</u>	<u>\$ 5,784,425</u>

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SUPPORTING SCHEDULES

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ROOSEVELT COUNTY
Schedule of Collateral Pledged By Depository
For Public Funds
June 30, 2021

Schedule I

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2021
The James Polk Stone Community Bank				
	FHLMC #SB8020	12/1/2034	3132D54D1	\$ 498,776
	FHLMC #SB8031	2/1/2035	3132D54Q2	527,267
	FNMA Gov. Agency NONCALLABLE	5/15/2029	31359MEU3	1,355,657
	FNMA Gov. Agency NONCALLABLE	10/8/2027	3135G05Y5	971,378
	FNMA Gov. Agency NONCALLABLE	4/24/2026	3135G0K36	528,733
	FNMA Gov. Agency NONCALLABLE	9/24/2026	3135G0Q22	523,201
	FNMA Gov. Agency CALLABLE	11/25/2026	3135GA4N8	982,877
	FNMA Gov. Agency CALLABLE	12/14/2028	3135GA7B1	971,070
	FHLMC #SB8100	12/1/2034	3132D57M8	965,243
	FHLMC #RB5036	1/1/2040	3133KYSZ3	527,507
	FNMA #BC0260	2/1/2031	3140EUJE0	942,443
	FNMA#B05388	12/1/2049	3140K07A0	408,283
	FNMA #CA9370	3/1/2036	3140QHMu6	1,010,575
	FNMA #MA3188	11/1/2032	31418CRJ5	679,138
	FNMA #MA3956	3/1/2035	31418DME9	515,098
	FNMA #MA3965	10/28/2031	31418DMP4	489,962
<i>Total James Polk Stone Community Bank</i>				<u>\$ 11,897,208</u>
Name and location of safekeeper for above pledged collateral: Independent Bankers Bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 11,897,208</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
Schedule of Deposit and Investment Accounts
June 30, 2021

Bank Account Type/Name	James Polk Stone Bank	Moreton Capital Markets	Western Bank of Clovis
Checking-Treasurer	\$ 939	\$ -	\$ -
Checking-Treasurer Hold St	10,442,817	-	-
Checking-Detention Account	24,821	-	-
Checking-Treasurers Sheriff's Evidence Account	3,759	-	-
Checking-Treasurer Assessor	10,606	-	-
PPRF-2561 RSEVLTCTY 6	-	-	-
PPRF-2561 RSEVLTCTY 6	-	-	-
PPRF-3115 RSEVLTCTY 7	-	-	-
PPRF-3115 RSEVLTCTY 7	-	-	-
PPRF-3147 RSEVLTCTY 8	-	-	-
PPRF-3503 RSEVLTCTY 9	-	-	-
U.S Government Money Market	-	8,074,218	-
Western Bank of Clovis CD	-	-	250,085
Total	10,482,942	8,074,218	250,085
Reconciling items	(700,016)	-	-
<i>Reconciled balance</i>	<u><u>9,782,926</u></u>	<u><u>8,074,218</u></u>	<u><u>250,085</u></u>

Less: investments per Exhibit A-1

Plus: petty cash

Less: custodial funds cash per Exhibit D-1

Less: restricted cash and cash equivalents per Exhibit A-1

Total unrestricted cash and cash equivalents per Exhibit A-1

See independent auditors' report.

New Mexico Finance Authority	Totals
\$ -	\$ 939
-	10,442,817
-	24,821
-	3,759
-	10,606
28,570	28,570
121,895	121,895
55,528	55,528
266,282	266,282
31,331	31,331
23,952	23,952
-	8,074,218
-	250,085
<u>527,558</u>	<u>19,334,803</u>
-	<u>(700,016)</u>
<u><u>527,558</u></u>	<u>18,634,787</u>
	(8,324,303)
	400
	(25,193)
	<u>(527,558)</u>
	<u><u>\$ 9,758,133</u></u>

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ROOSEVELT COUNTY
Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2021

Schedule III

Property taxes receivable June 30, 2020	\$ 907,604
Changes to Tax Roll:	
Net taxes charged to Treasurer for fiscal year	10,237,333
Adjustments:	
Adjustments (net)	(451)
Total receivables prior to collections	10,237,784
Collections for fiscal year ended June 30, 2021	<u>(10,404,283)</u>
Property taxes receivable June 30, 2021	<u><u>\$ 741,105</u></u>
Per Treasurer's report:	
Property taxes receivable by year:	
2011	\$ 87
2012	101
2013	96
2014	116
2015	378
2016	132,619
2017	36,967
2018	55,133
2019	134,368
2020	<u>381,240</u>
Total property taxes receivable	<u><u>\$ 741,105</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	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	100	46,025	100
	2017	52,019	119	51,954	119
	2018	46,400	2,021	46,375	2,021
	2019	49,348	3,023	48,502	3,023
	2020	43,832	41,546	41,546	41,546
Total		<u>\$ 457,826</u>	<u>\$ 46,810</u>	<u>\$ 452,172</u>	<u>\$ 46,810</u>
952 DFA/ADMINISTRATIVE SERVICES					
	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	5	32	5
	2020	41	33	33	33
Total		<u>\$ 306</u>	<u>\$ 38</u>	<u>\$ 296</u>	<u>\$ 38</u>
953 DFA/ADMINISTRATIVE SERVICES					
	2011	\$ 29	\$ -	\$ 29	\$ -
	2012	49	-	39	-
	2013	48	-	35	-
	2014	55	-	55	-
	2015	63	-	63	-
	2016	85	-	85	-
	2017	263	24	263	24
	2018	149	22	145	22
	2019	140	21	121	21
	2020	140	117	117	117
Total		<u>\$ 1,021</u>	<u>\$ 185</u>	<u>\$ 953</u>	<u>\$ 185</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>
\$ 37,633	\$ -	\$ 558	\$ -	\$ -
48,065	-	780	-	-
45,061	-	805	-	-
41,023	-	155	-	-
45,988	-	-	-	65
46,025	-	-	-	70
51,954	-	-	-	65
46,375	-	-	-	24
48,502	-	547	-	298
41,546	-	-	-	2,285
<u>\$ 452,172</u>	<u>\$ -</u>	<u>\$ 2,846</u>	<u>\$ -</u>	<u>\$ 2,808</u>
\$ 26	\$ -	\$ -	\$ -	\$ -
50	-	-	-	-
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
35	-	-	-	-
32	-	-	-	1
33	-	-	-	8
<u>\$ 296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>
\$ 29	\$ -	\$ -	\$ -	\$ -
39	-	10	-	-
35	-	13	-	-
55	-	-	-	-
63	-	-	-	-
85	-	-	-	-
263	-	-	-	-
145	-	-	-	4
121	-	-	-	19
117	-	-	-	22
<u>\$ 953</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 45</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 652	\$ -	\$ 649	\$ -
2012	628	-	625	-
2013	785	-	782	-
2014	718	-	718	-
2015	874	-	860	-
2016	935	10	921	10
2017	969	11	948	11
2018	1,052	59	1,038	59
2019	1,143	85	1,117	85
2020	960	882	882	882
Total	\$ 8,716	\$ 1,047	\$ 8,539	\$ 1,047
956 DFA/ADMINISTRATIVE SERVICES				
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	1,805	144,709	1,805
2019	123,035	5,125	120,267	5,125
2020	111,219	104,436	104,436	104,436
Total	\$ 1,360,294	\$ 111,366	\$ 1,350,230	\$ 111,366
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	-	3	-
2019	2	-	2	-
2020	3	1	1	1
Total	\$ 14	\$ 1	\$ 12	\$ 1

<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>
\$ 649	\$ -	\$ 3	\$ -	\$ -
625	-	3	-	-
782	-	4	-	-
718	-	-	-	-
860	-	-	-	14
921	-	-	-	14
948	-	-	-	21
1,038	-	-	-	14
1,117	2	2	-	24
882	-	-	-	79
<u>\$ 8,539</u>	<u>\$ 2</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 166</u>
\$ 107,293	\$ -	\$ 66	\$ -	\$ -
123,031	-	244	-	-
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
155,439	-	-	-	-
144,709	-	-	-	-
120,267	-	-	-	2,768
104,436	-	-	-	6,783
<u>\$ 1,350,230</u>	<u>\$ -</u>	<u>\$ 512</u>	<u>\$ -</u>	<u>\$ 9,552</u>
\$ 12	\$ -	\$ -	\$ -	\$ -
13	-	-	-	-
<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1	\$ -	\$ -	\$ -	\$ -
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
2	-	-	-	-
1	-	-	-	2
<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	110	205,231	110
2017	208,725	154	208,638	154
2018	192,349	3,907	192,306	3,907
2019	173,701	8,259	170,041	8,259
2020	156,195	147,015	147,015	147,015
Total	<u>\$ 1,828,202</u>	<u>\$ 159,445</u>	<u>\$ 1,812,227</u>	<u>\$ 159,445</u>
 C1NR_M CITY OF PORTALES				
2011	\$ 109,915	\$ -	\$ 109,915	\$ -
2012	115,015	-	115,015	-
2013	122,990	-	122,990	-
2014	122,022	-	122,013	-
2015	137,137	16,213	137,069	16,213
2016	134,522	-	119,774	-
2017	127,951	148	123,871	148
2018	139,052	526	134,829	526
2019	148,377	2,468	143,761	2,468
2020	148,688	139,972	139,972	139,972
Total	<u>\$ 1,305,670</u>	<u>\$ 159,328</u>	<u>\$ 1,269,209</u>	<u>\$ 159,328</u>
 C1NR_S_CAP PORTALES SCHOOLS				
2011	\$ 89,581	\$ -	\$ 89,581	\$ -
2012	93,783	-	93,783	-
2013	98,724	-	98,724	-
2014	94,007	-	94,001	-
2015	98,466	11,641	98,418	11,641
2016	90,959	-	80,987	-
2017	85,557	99	82,829	99
2018	88,343	334	85,660	334
2019	92,017	1,531	89,154	1,531
2020	92,210	86,804	86,804	86,804
Total	<u>\$ 923,648</u>	<u>\$ 100,410</u>	<u>\$ 899,940</u>	<u>\$ 100,410</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 145,629	\$ -	\$ 627	\$ -	\$ -
171,810	-	1,037	-	-
185,546	-	847	-	-
171,287	-	332	-	-
214,723	-	-	-	79
205,231	-	-	-	84
208,638	-	-	-	86
192,306	-	-	-	43
170,041	2	549	-	3,110
147,015	-	-	-	9,180
<u>\$ 1,812,227</u>	<u>\$ 2</u>	<u>\$ 3,392</u>	<u>\$ -</u>	<u>\$ 12,583</u>
\$ 109,915	\$ -	\$ -	\$ -	\$ -
115,015	-	-	-	-
122,990	-	-	-	-
122,013	-	9	-	-
137,069	-	68	-	-
119,774	-	3	-	14,746
123,871	155	155	-	3,926
134,829	76	76	-	4,147
143,761	-	51	-	4,565
139,972	-	-	-	8,716
<u>\$ 1,269,209</u>	<u>\$ 231</u>	<u>\$ 361</u>	<u>\$ -</u>	<u>\$ 36,100</u>
\$ 89,581	\$ -	\$ -	\$ -	\$ -
93,783	-	-	-	-
98,724	-	-	-	-
94,001	-	7	-	-
98,418	-	49	-	-
80,987	-	2	-	9,971
82,829	104	104	-	2,625
85,660	48	48	-	2,635
89,154	-	32	-	2,831
86,804	-	-	-	5,405
<u>\$ 899,940</u>	<u>\$ 152</u>	<u>\$ 241</u>	<u>\$ -</u>	<u>\$ 23,467</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 421,567	\$ -	\$ 421,567	\$ -
2012	401,076	-	401,076	-
2013	356,863	-	356,863	-
2014	332,645	-	332,621	-
2015	361,640	42,756	361,461	42,756
2016	307,767	-	274,024	-
2017	241,315	279	233,619	279
2018	248,907	942	241,348	942
2019	251,528	4,184	243,703	4,184
2020	234,489	220,743	220,743	220,743
Total	\$ 3,157,797	\$ 268,904	\$ 3,087,026	\$ 268,904
C1NR_S_OPP PORTALES SCHOOLS				
2011	\$ 22,395	\$ -	\$ 22,395	\$ -
2012	23,470	-	23,470	-
2013	24,668	-	24,668	-
2014	23,502	-	23,500	-
2015	24,604	2,909	24,592	2,909
2016	22,716	-	20,225	-
2017	21,389	25	20,707	25
2018	22,086	84	21,415	84
2019	23,004	383	22,289	383
2020	23,052	21,701	21,701	21,701
Total	\$ 230,886	\$ 25,101	\$ 224,962	\$ 25,101
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	22,558	-	22,558	-
2014	45,077	-	45,073	-
2015	51,407	6,078	51,382	6,078
2016	54,825	-	48,814	-
2017	68,061	79	65,890	79
2018	70,542	267	68,400	267
2019	62,756	1,044	60,803	1,044
2020	40,895	38,498	38,498	38,498
Total	\$ 416,120	\$ 45,965	\$ 401,418	\$ 45,965

<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>
\$ 421,567	\$ -	\$ -	\$ -	\$ -
401,076	-	-	-	-
356,863	-	-	-	-
332,621	-	24	-	-
361,461	-	179	-	-
274,024	-	6	-	33,737
233,619	293	293	-	7,403
241,348	135	135	-	7,424
243,703	-	87	-	7,738
220,743	-	-	-	13,746
<u>\$ 3,087,026</u>	<u>\$ 428</u>	<u>\$ 724</u>	<u>\$ -</u>	<u>\$ 70,048</u>
\$ 22,395	\$ -	\$ -	\$ -	\$ -
23,470	-	-	-	-
24,668	-	-	-	-
23,500	-	2	-	-
24,592	-	12	-	-
20,225	-	-	-	2,490
20,707	26	26	-	656
21,415	12	12	-	659
22,289	-	8	-	708
21,701	-	-	-	1,351
<u>\$ 224,962</u>	<u>\$ 38</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 5,864</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
22,558	-	-	-	-
45,073	-	3	-	-
51,382	-	25	-	-
48,814	-	1	-	6,010
65,890	83	83	-	2,088
68,400	38	38	-	2,104
60,803	-	22	-	1,931
38,498	-	-	-	2,397
<u>\$ 401,418</u>	<u>\$ 121</u>	<u>\$ 172</u>	<u>\$ -</u>	<u>\$ 14,530</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	2011	\$ 260,744	\$ -	\$ 260,743	\$ -
	2012	274,205	-	274,198	-
	2013	284,622	-	284,616	-
	2014	299,365	-	299,358	-
	2015	306,414	27	306,410	27
	2016	308,751	92	308,711	92
	2017	314,509	686	314,331	686
	2018	325,494	6,169	324,887	6,169
	2019	333,730	15,521	328,263	15,521
	2020	340,098	325,210	325,210	325,210
Total		<u>\$ 3,047,931</u>	<u>\$ 347,706</u>	<u>\$ 3,026,726</u>	<u>\$ 347,706</u>
C1R_S_CAP PORTALES SCHOOLS					
	2011	\$ 163,527	\$ -	\$ 163,527	\$ -
	2012	172,370	-	172,365	-
	2013	178,093	-	178,089	-
	2014	188,412	-	188,408	-
	2015	193,713	17	193,711	17
	2016	195,775	59	195,750	59
	2017	223,611	487	223,484	487
	2018	230,698	4,373	230,267	4,373
	2019	237,271	11,035	233,385	11,035
	2020	241,332	230,768	230,768	230,768
Total		<u>\$ 2,024,802</u>	<u>\$ 246,739</u>	<u>\$ 2,009,753</u>	<u>\$ 246,739</u>
C1R_S_DEBT PORTALES SCHOOLS					
	2011	\$ 769,560	\$ -	\$ 769,556	\$ -
	2012	726,470	-	726,452	-
	2013	643,434	-	643,421	-
	2014	699,211	-	699,193	-
	2015	725,015	63	725,005	63
	2016	689,669	206	689,580	206
	2017	630,695	1,375	630,338	1,375
	2018	650,641	12,332	649,428	12,332
	2019	651,840	30,316	641,163	30,316
	2020	617,102	590,089	590,089	590,089
Total		<u>\$ 6,803,637</u>	<u>\$ 634,382</u>	<u>\$ 6,764,224</u>	<u>\$ 634,382</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>
\$ 260,743	\$ -	\$ 1	\$ -	\$ -
274,198	-	6	-	1
284,616	-	5	-	1
299,358	-	5	-	3
306,410	-	2	-	3
308,711	-	2	-	38
314,331	-	-	-	178
324,887	1	1	-	606
328,263	-	-	-	5,466
325,210	-	-	-	14,887
<u>\$ 3,026,726</u>	<u>\$ 1</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 21,183</u>
\$ 163,527	\$ -	\$ 1	\$ -	\$ -
172,365	-	4	-	1
178,089	-	3	-	1
188,408	-	3	-	2
193,711	-	1	-	2
195,750	-	1	-	24
223,484	-	-	-	127
230,267	1	1	-	430
233,385	-	-	-	3,886
230,768	-	-	-	10,564
<u>\$ 2,009,753</u>	<u>\$ 1</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 15,036</u>
\$ 769,556	\$ -	\$ 4	\$ -	\$ -
726,452	-	15	-	3
643,421	-	11	-	2
699,193	-	12	-	6
725,005	-	4	-	6
689,580	-	4	-	85
630,338	-	-	-	357
649,428	2	2	-	1,212
641,163	-	-	-	10,677
590,089	-	-	-	27,013
<u>\$ 6,764,224</u>	<u>\$ 2</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 39,361</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 39,901	\$ -	\$ 39,900	\$ -
2012	42,079	-	42,078	-
2013	43,481	-	43,480	-
2014	45,942	-	45,941	-
2015	47,275	4	47,274	4
2016	47,789	14	47,783	14
2017	48,747	106	48,720	106
2018	50,227	952	50,133	952
2019	51,627	2,401	50,782	2,401
2020	52,537	50,238	50,238	50,238
Total	<u>\$ 469,606</u>	<u>\$ 53,715</u>	<u>\$ 466,330</u>	<u>\$ 53,715</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	40,673	-	40,672	-
2014	94,750	-	94,747	-
2015	103,061	9	103,059	9
2016	122,856	37	122,840	37
2017	177,883	388	177,782	388
2018	184,396	3,495	184,053	3,495
2019	162,632	7,564	159,968	7,564
2020	107,623	102,912	102,912	102,912
Total	<u>\$ 993,874</u>	<u>\$ 114,404</u>	<u>\$ 986,033</u>	<u>\$ 114,404</u>
C2NR_M TOWN OF ELIDA				
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	1	1,932	1
2018	1,986	1	1,981	1
2019	2,068	50	2,023	50
2020	2,152	2,080	2,080	2,080
Total	<u>\$ 18,483</u>	<u>\$ 2,132</u>	<u>\$ 18,355</u>	<u>\$ 2,132</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>
\$ 39,900	\$ -	\$ -	\$ -	\$ -
42,078	-	1	-	-
43,480	-	1	-	-
45,941	-	1	-	-
47,274	-	-	-	-
47,783	-	-	-	6
48,720	-	-	-	28
50,133	-	-	-	94
50,782	-	-	-	846
50,238	-	-	-	2,300
<u>\$ 466,330</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 3,272</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
40,672	-	1	-	-
94,747	-	2	-	1
103,059	-	1	-	1
122,840	-	1	-	15
177,782	-	-	-	101
184,053	1	1	-	343
159,968	-	-	-	2,664
102,912	-	-	-	4,711
<u>\$ 986,033</u>	<u>\$ 1</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 7,836</u>
\$ 1,576	\$ -	\$ -	\$ -	\$ -
1,627	-	-	-	-
1,703	-	-	-	-
1,747	-	-	-	-
1,775	-	-	-	-
1,911	-	-	-	-
1,932	-	-	-	5
1,981	-	-	-	6
2,023	-	-	-	45
2,080	-	-	-	72
<u>\$ 18,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	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	1	2,202	1
	2018	2,379	1	2,372	1
	2019	2,485	60	2,432	60
	2020	2,510	2,426	2,426	2,426
Total		<u>\$ 20,101</u>	<u>\$ 2,488</u>	<u>\$ 19,951</u>	<u>\$ 2,488</u>
C2NR_S_DEBT ELIDA SCHOOLS					
	2011	\$ 3,300	\$ -	\$ 3,300	\$ -
	2012	2,970	-	2,970	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ 6,270</u>	<u>\$ -</u>	<u>\$ 6,270</u>	<u>\$ -</u>
C2NR_S_OPP ELIDA SCHOOLS					
	2011	\$ 371	\$ -	\$ 371	\$ -
	2012	381	-	381	-
	2013	424	-	424	-
	2014	450	-	450	-
	2015	428	-	428	-
	2016	452	-	452	-
	2017	483	-	482	-
	2018	521	-	520	-
	2019	574	14	562	14
	2020	596	576	576	576
Total		<u>\$ 4,680</u>	<u>\$ 590</u>	<u>\$ 4,645</u>	<u>\$ 590</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>
\$ 1,483	\$ -	\$ -	\$ -	\$ -
1,524	-	-	-	-
1,696	-	-	-	-
1,799	-	-	-	-
1,956	-	-	-	-
2,063	-	-	-	-
2,202	-	-	-	5
2,372	-	-	-	7
2,432	-	-	-	54
2,426	-	-	-	84
<u>\$ 19,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>
\$ 3,300	\$ -	\$ -	\$ -	\$ -
2,970	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 6,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 371	\$ -	\$ -	\$ -	\$ -
381	-	-	-	-
424	-	-	-	-
450	-	-	-	-
428	-	-	-	-
452	-	-	-	-
482	-	-	-	1
520	-	-	-	2
562	-	-	-	12
576	-	-	-	20
<u>\$ 4,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C2R_M TOWN OF ELIDA				
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	4	1,847	4
2018	1,919	4	1,919	4
2019	1,982	30	1,982	30
2020	2,018	1,988	1,988	1,988
Total	<u>\$ 18,246</u>	<u>\$ 2,026</u>	<u>\$ 18,203</u>	<u>\$ 2,026</u>
C2R_S_CAP ELIDA SCHOOLS				
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	2,234	4
2018	2,228	4	2,228	4
2019	2,262	35	2,262	35
2020	2,354	2,320	2,320	2,320
Total	<u>\$ 21,274</u>	<u>\$ 2,363</u>	<u>\$ 21,224</u>	<u>\$ 2,363</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,578	\$ -	\$ -	\$ -	\$ -
1,646	-	-	-	-
1,782	-	-	-	-
1,799	-	-	-	-
1,832	-	-	-	-
1,831	-	-	-	-
1,847	-	13	-	-
1,919	-	-	-	-
1,982	-	-	-	-
1,988	-	-	-	30
<u>\$ 18,203</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 30</u>
\$ 1,865	\$ -	\$ -	\$ -	\$ -
1,887	-	-	-	-
2,027	-	-	-	-
2,035	-	-	-	-
2,183	-	-	-	-
2,184	-	-	-	-
2,234	-	16	-	-
2,228	-	-	-	-
2,262	-	-	-	-
2,320	-	-	-	34
<u>\$ 21,224</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 34</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	2011	\$ 4,149	\$ -	\$ 4,149	\$ -
	2012	3,620	-	3,620	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ 7,769</u>	<u>\$ -</u>	<u>\$ 7,769</u>	<u>\$ -</u>
C2R_S_OPP ELIDA SCHOOLS					
	2011	\$ 400	\$ -	\$ 400	\$ -
	2012	410	-	410	-
	2013	440	-	440	-
	2014	442	-	442	-
	2015	460	-	460	-
	2016	460	-	460	-
	2017	473	1	469	1
	2018	469	1	469	1
	2019	476	7	476	7
	2020	495	488	488	488
Total		<u>\$ 4,523</u>	<u>\$ 497</u>	<u>\$ 4,512</u>	<u>\$ 497</u>
C2R_S_TECH_DEBT ELIDA SCHOOLS					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
\$ 4,149	\$ -	\$ -	\$ -	\$ -
3,620	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 7,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 400	\$ -	\$ -	\$ -	\$ -
410	-	-	-	-
440	-	-	-	-
442	-	-	-	-
460	-	-	-	-
460	-	-	-	-
469	-	3	-	-
469	-	-	-	-
476	-	-	-	-
488	-	-	-	7
<u>\$ 4,512</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 7</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, 2021

<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					
	2011	\$ 702	\$ -	\$ 702	\$ -
	2012	655	-	655	-
	2013	661	-	661	-
	2014	725	-	725	-
	2015	783	-	783	-
	2016	681	-	681	-
	2017	692	-	692	-
	2018	977	7	973	7
	2019	997	17	992	17
	2020	947	894	894	894
Total		<u>\$ 7,819</u>	<u>\$ 918</u>	<u>\$ 7,759</u>	<u>\$ 918</u>
C39NR_S_CAP DORA SCHOOLS					
	2011	\$ 675	\$ -	\$ 675	\$ -
	2012	588	-	588	-
	2013	594	-	594	-
	2014	666	-	666	-
	2015	708	-	708	-
	2016	612	-	612	-
	2017	623	-	623	-
	2018	878	6	875	6
	2019	896	15	892	15
	2020	851	804	804	804
Total		<u>\$ 7,092</u>	<u>\$ 825</u>	<u>\$ 7,038</u>	<u>\$ 825</u>
C39NR_S_DEBT DORA SCHOOLS					
	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	-	1,979	-
	2018	2,415	18	2,405	18
	2019	2,265	38	2,255	38
	2020	2,331	2,202	2,202	2,202
Total		<u>\$ 16,883</u>	<u>\$ 2,258</u>	<u>\$ 16,735</u>	<u>\$ 2,258</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>
\$ 702	\$ -	\$ -	\$ -	\$ -
655	-	-	-	-
661	-	-	-	-
725	-	-	-	-
783	-	-	-	-
681	-	-	-	-
692	-	-	-	-
973	-	-	-	4
992	-	-	-	4
894	-	-	-	52
<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>
\$ 675	\$ -	\$ -	\$ -	\$ -
588	-	-	-	-
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
612	-	-	-	-
623	-	-	-	-
875	-	-	-	4
892	-	-	-	4
804	-	-	-	47
<u>\$ 7,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>
\$ 1,220	\$ -	\$ -	\$ -	\$ -
958	-	-	-	-
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,068	-	-	-	-
1,979	-	-	-	-
2,405	-	-	-	10
2,255	-	-	-	10
2,202	-	-	-	129
<u>\$ 16,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 169	\$ -	\$ 169	\$ -
2012	147	-	147	-
2013	149	-	149	-
2014	166	-	166	-
2015	177	-	177	-
2016	153	-	153	-
2017	156	-	156	-
2018	220	2	219	2
2019	224	4	223	4
2020	213	201	201	201
Total	<u>\$ 1,773</u>	<u>\$ 206</u>	<u>\$ 1,760</u>	<u>\$ 206</u>
C39NR_S_TEC_DEBT DORA SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	736	-	736	-
2018	470	3	468	3
2019	190	3	189	3
2020	-	-	-	-
Total	<u>\$ 2,029</u>	<u>\$ 7</u>	<u>\$ 2,026</u>	<u>\$ 7</u>
C39R_M VILLAGE OF DORA				
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	8	1,026	8
2018	1,060	66	1,058	66
2019	1,095	117	1,080	117
2020	1,114	1,020	1,020	1,020
Total	<u>\$ 10,008</u>	<u>\$ 1,211</u>	<u>\$ 9,897</u>	<u>\$ 1,211</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>
\$ 169	\$ -	\$ -	\$ -	\$ -
147	-	-	-	-
149	-	-	-	-
166	-	-	-	-
177	-	-	-	-
153	-	-	-	-
156	-	-	-	-
219	-	-	-	1
223	-	-	-	1
201	-	-	-	12
<u>\$ 1,760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
736	-	-	-	-
468	-	-	-	2
189	-	-	-	1
-	-	-	-	-
<u>\$ 2,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
\$ 888	\$ -	\$ -	\$ -	\$ -
918	-	-	-	-
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,011	-	-	-	-
1,026	-	-	-	1
1,058	-	-	-	2
1,080	-	-	-	15
1,020	-	-	-	94
<u>\$ 9,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	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	12	1,421	12
	2018	1,439	90	1,436	90
	2019	1,435	153	1,416	153
	2020	1,451	1,329	1,329	1,329
Total		<u>\$ 13,042</u>	<u>\$ 1,583</u>	<u>\$ 12,897</u>	<u>\$ 1,583</u>
C39R_S_DEBT DORA SCHOOLS					
	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	37	4,513	37
	2018	3,964	247	3,957	247
	2019	3,670	391	3,620	391
	2020	4,032	3,692	3,692	3,692
Total		<u>\$ 31,654</u>	<u>\$ 4,367</u>	<u>\$ 31,255</u>	<u>\$ 4,367</u>
C39R_S_OPP DORA SCHOOLS					
	2011	\$ 269	\$ -	\$ 269	\$ -
	2012	282	-	282	-
	2013	294	-	294	-
	2014	287	-	287	-
	2015	309	-	309	-
	2016	330	-	330	-
	2017	331	3	331	3
	2018	336	21	335	21
	2019	335	36	330	36
	2020	338	310	310	310
Total		<u>\$ 3,111</u>	<u>\$ 369</u>	<u>\$ 3,077</u>	<u>\$ 369</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>
\$ 1,133	\$ -	\$ -	\$ -	\$ -
1,159	-	-	-	-
1,205	-	-	-	-
1,178	-	-	-	-
1,267	-	-	-	-
1,353	-	-	-	-
1,421	-	-	-	1
1,436	-	-	-	2
1,416	-	-	-	20
1,329	-	-	-	122
<u>\$ 12,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145</u>
\$ 2,047	\$ -	\$ -	\$ -	\$ -
1,888	-	-	-	-
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,747	-	-	-	-
4,513	-	-	-	4
3,957	-	-	-	6
3,620	-	-	-	50
3,692	-	-	-	340
<u>\$ 31,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400</u>
\$ 269	\$ -	\$ -	\$ -	\$ -
282	-	-	-	-
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
330	-	-	-	-
331	-	-	-	-
335	-	-	-	1
330	-	-	-	5
310	-	-	-	29
<u>\$ 3,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	-	1,452	-
2017	1,680	14	1,679	14
2018	772	48	771	48
2019	308	33	304	33
2020	-	-	-	-
Total	<u>\$ 4,211</u>	<u>\$ 95</u>	<u>\$ 4,205</u>	<u>\$ 95</u>
C401NR_M VILLAGE OF CAUSEY				
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	-	1,825	-
2018	1,649	-	1,647	-
2019	1,729	-	1,728	-
2020	1,716	1,713	1,713	1,713
Total	<u>\$ 17,615</u>	<u>\$ 1,713</u>	<u>\$ 17,608</u>	<u>\$ 1,713</u>
C401NR_S_CAP DORA SCHOOLS				
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	-	1,640	-
2018	1,482	-	1,481	-
2019	1,554	-	1,553	-
2020	1,542	1,540	1,540	1,540
Total	<u>\$ 15,814</u>	<u>\$ 1,540</u>	<u>\$ 15,807</u>	<u>\$ 1,540</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,452	-	-	-	-
1,679	-	-	-	1
771	-	-	-	1
304	-	-	-	4
-	-	-	-	-
<u>\$ 4,205</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>
\$ 1,526	\$ -	\$ -	\$ -	\$ -
1,846	-	-	-	-
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,802	-	-	-	1
1,825	-	-	-	1
1,647	-	-	-	1
1,728	-	-	-	1
1,713	-	-	-	3
<u>\$ 17,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>
\$ 1,371	\$ -	\$ -	\$ -	\$ -
1,659	-	-	-	-
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,619	-	-	-	1
1,640	-	-	-	1
1,481	-	-	-	1
1,553	-	-	-	1
1,540	-	-	-	3
<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	-	5,211	-
2018	4,074	-	4,072	-
2019	3,930	-	3,927	-
2020	4,226	4,219	4,219	4,219
Total	\$ 36,896	\$ 4,219	\$ 36,877	\$ 4,219
C401NR_S_OPP DORA SCHOOLS				
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	-
2020	386	385	385	385
Total	\$ 3,954	\$ 385	\$ 3,952	\$ 385
C401NR_S_TEC_DBT DORA SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	-	1,674	-
2017	1,939	-	1,938	-
2018	794	-	793	-
2019	330	-	329	-
2020	-	-	-	-
Total	\$ 4,737	\$ -	\$ 4,734	\$ -

<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>
\$ 2,478	\$ -	\$ -	\$ -	\$ -
2,703	-	-	-	-
1,740	-	-	-	-
3,173	-	-	-	-
3,882	-	-	-	-
5,472	-	-	-	3
5,211	-	-	-	3
4,072	-	-	-	3
3,927	-	-	-	3
4,219	-	-	-	7
<u>\$ 36,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18</u>
\$ 343	\$ -	\$ -	\$ -	\$ -
415	-	-	-	-
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	-
370	-	-	-	-
388	-	-	-	1
385	-	-	-	1
<u>\$ 3,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</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, 2021

<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					
	2011	\$ 421	\$ -	\$ 421	\$ -
	2012	443	-	443	-
	2013	454	-	454	-
	2014	457	-	457	-
	2015	463	-	463	-
	2016	463	-	463	-
	2017	470	-	470	-
	2018	485	-	485	-
	2019	501	57	501	57
	2020	510	510	510	510
Total		<u>\$ 4,665</u>	<u>\$ 566</u>	<u>\$ 4,665</u>	<u>\$ 566</u>
C401R_S_CAP DORA SCHOOLS					
	2011	\$ 442	\$ -	\$ 442	\$ -
	2012	450	-	450	-
	2013	530	-	530	-
	2014	610	-	610	-
	2015	627	-	627	-
	2016	590	-	590	-
	2017	641	-	641	-
	2018	618	-	618	-
	2019	622	70	622	70
	2020	634	634	634	634
Total		<u>\$ 5,763</u>	<u>\$ 704</u>	<u>\$ 5,763</u>	<u>\$ 704</u>
C401R_S_DEBT DORA SCHOOLS					
	2011	\$ 799	\$ -	\$ 799	\$ -
	2012	734	-	734	-
	2013	533	-	533	-
	2014	1,260	-	1,260	-
	2015	1,556	-	1,556	-
	2016	2,068	-	2,068	-
	2017	2,035	-	2,035	-
	2018	1,701	-	1,701	-
	2019	1,589	179	1,589	179
	2020	1,762	1,762	1,762	1,762
Total		<u>\$ 14,038</u>	<u>\$ 1,942</u>	<u>\$ 14,038</u>	<u>\$ 1,942</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>
\$ 421	\$ -	\$ -	\$ -	\$ -
443	-	-	-	-
454	-	-	-	-
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
485	-	-	-	-
501	-	-	-	-
510	-	-	-	-
<u>\$ 4,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 442	\$ -	\$ -	\$ -	\$ -
450	-	-	-	-
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
618	-	-	-	-
622	-	-	-	-
634	-	-	-	-
<u>\$ 5,763</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 799	\$ -	\$ -	\$ -	\$ -
734	-	-	-	-
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
1,701	-	-	-	-
1,589	-	-	-	-
1,762	-	-	-	-
<u>\$ 14,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	2011	\$ 105	\$ -	\$ 105	\$ -
	2012	110	-	110	-
	2013	129	-	129	-
	2014	149	-	149	-
	2015	153	-	153	-
	2016	144	-	144	-
	2017	149	-	149	-
	2018	144	-	144	-
	2019	145	16	145	16
	2020	148	148	148	148
Total		<u>\$ 1,375</u>	<u>\$ 164</u>	<u>\$ 1,375</u>	<u>\$ 164</u>
C401R_S_TEC_DBT DORA SCHOOLS					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	633	-	633	-
	2017	757	-	757	-
	2018	331	-	331	-
	2019	133	15	133	15
	2020	-	-	-	-
Total		<u>\$ 1,854</u>	<u>\$ 15</u>	<u>\$ 1,854</u>	<u>\$ 15</u>
C5NR_M VILLAGE OF FLOYD					
	2011	\$ 403	\$ -	\$ 403	\$ -
	2012	507	-	507	-
	2013	529	-	529	-
	2014	651	-	651	-
	2015	668	-	668	-
	2016	676	-	676	-
	2017	688	-	688	-
	2018	776	-	776	-
	2019	776	17	776	17
	2020	821	817	817	817
Total		<u>\$ 6,495</u>	<u>\$ 834</u>	<u>\$ 6,490</u>	<u>\$ 834</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>
\$ 105	\$ -	\$ -	\$ -	\$ -
110	-	-	-	-
129	-	-	-	-
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
144	-	-	-	-
145	-	-	-	-
148	-	-	-	-
<u>\$ 1,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
331	-	-	-	-
133	-	-	-	-
-	-	-	-	-
<u>\$ 1,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 403	\$ -	\$ -	\$ -	\$ -
507	-	-	-	-
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
676	-	-	-	-
688	-	-	-	-
776	-	-	-	-
776	-	-	-	-
817	-	-	-	4
<u>\$ 6,490</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 420	\$ -	\$ 420	\$ -
2012	508	-	508	-
2013	476	-	476	-
2014	774	-	774	-
2015	800	-	800	-
2016	648	-	648	-
2017	674	-	674	-
2018	715	-	715	-
2019	698	15	698	15
2020	738	734	734	734
Total	<u>\$ 6,451</u>	<u>\$ 749</u>	<u>\$ 6,447</u>	<u>\$ 749</u>
C5NR_S_DEBT FLOYD SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5NR_S_OPP FLOYD SCHOOLS				
2011	\$ 105	\$ -	\$ 105	\$ -
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	-	169	-
2018	179	-	179	-
2019	174	4	174	4
2020	185	184	184	184
Total	<u>\$ 1,587</u>	<u>\$ 187</u>	<u>\$ 1,586</u>	<u>\$ 187</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>
\$ 420	\$ -	\$ -	\$ -	\$ -
508	-	-	-	-
476	-	-	-	-
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
674	-	-	-	-
715	-	-	-	-
698	-	-	-	-
734	-	-	-	4
<u>\$ 6,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 105	\$ -	\$ -	\$ -	\$ -
127	-	-	-	-
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
169	-	-	-	-
179	-	-	-	-
174	-	-	-	-
184	-	-	-	1
<u>\$ 1,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_M VILLAGE OF FLOYD				
2011	\$ 847	\$ -	\$ 847	\$ -
2012	875	-	875	-
2013	956	-	956	-
2014	962	-	962	-
2015	974	-	974	-
2016	985	-	985	-
2017	1,001	-	1,001	-
2018	1,033	-	1,033	-
2019	1,067	10	1,067	10
2020	1,086	1,053	1,053	1,053
Total	<u>\$ 9,785</u>	<u>\$ 1,064</u>	<u>\$ 9,753</u>	<u>\$ 1,064</u>
C5R_S_CAP FLOYD SCHOOLS				
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	-	1,135	-
2018	1,212	-	1,212	-
2019	1,313	13	1,313	13
2020	1,338	1,298	1,298	1,298
Total	<u>\$ 10,772</u>	<u>\$ 1,311</u>	<u>\$ 10,732</u>	<u>\$ 1,311</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 847	\$ -	\$ -	\$ -	\$ -
875	-	-	-	-
956	-	-	-	-
962	-	-	-	-
974	-	-	-	-
985	-	-	-	-
1,001	-	-	-	-
1,033	-	-	-	-
1,067	-	-	-	-
1,053	-	-	-	32
<u>\$ 9,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>
\$ 793	\$ -	\$ -	\$ -	\$ -
791	-	-	-	-
998	-	-	-	-
1,012	-	-	-	-
1,088	-	-	-	-
1,092	-	-	-	-
1,135	-	-	-	-
1,212	-	-	-	-
1,313	-	-	-	-
1,298	-	-	-	40
<u>\$ 10,732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C5R_S_OPP FLOYD SCHOOLS					
	2011	\$ 198	\$ -	\$ 198	\$ -
	2012	198	-	198	-
	2013	249	-	249	-
	2014	253	-	253	-
	2015	256	-	256	-
	2016	257	-	257	-
	2017	267	-	267	-
	2018	285	-	285	-
	2019	309	3	309	3
	2020	315	305	305	305
Total		<u>\$ 2,588</u>	<u>\$ 309</u>	<u>\$ 2,578</u>	<u>\$ 309</u>
C5R_S_TECH_DEBT FLOYD SCHOOLS					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 198	\$ -	\$ -	\$ -	\$ -
198	-	-	-	-
249	-	-	-	-
253	-	-	-	-
256	-	-	-	-
257	-	-	-	-
267	-	-	-	-
285	-	-	-	-
309	-	-	-	-
305	-	-	-	9
<u>\$ 2,578</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

<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				
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	-	1,944,906	-
2015	2,258,560	66,964	2,258,138	66,964
2016	2,313,632	151	2,255,923	151
2017	2,380,129	1,068	2,363,846	1,068
2018	2,433,525	15,033	2,411,295	15,033
2019	2,519,535	47,441	2,491,023	47,441
2020	3,070,175	2,990,210	2,990,210	2,990,210
Total	\$ 22,476,096	\$ 3,120,868	\$ 22,267,316	\$ 3,120,868
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
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	-	1,561,300	-
2015	1,761,099	100	1,760,999	100
2016	1,775,486	550	1,775,201	550
2017	1,812,723	3,798	1,811,484	3,798
2018	1,879,482	32,582	1,875,030	32,582
2019	1,932,299	84,368	1,898,514	84,368
2020	1,970,965	1,873,873	1,873,873	1,873,873
Total	\$ 17,009,978	\$ 1,995,273	\$ 16,872,775	\$ 1,995,273
HB33_S PORTALES SCHOOLS HB33				
2019	\$ 122,384	\$ 4,318	\$ 120,276	\$ 4,318
2020	395,006	377,468	377,468	377,468
Total	\$ 122,384	\$ 4,318	\$ 120,276	\$ 4,318
NM01 DFA/ADMINISTRATIVE SERVICES				
2011	\$ 392,267	\$ -	\$ 392,142	\$ -
2012	413,223	-	412,998	-
2013	439,784	-	439,656	-
2014	448,976	-	448,962	-
2015	420,617	12	420,588	12
2016	509,198	88	502,001	88
2017	506,490	608	504,449	608
2018	519,322	5,886	516,202	5,886
2019	536,822	16,258	529,220	16,258
2020	605,189	583,556	583,556	583,556
Total	\$ 4,791,888	\$ 606,409	\$ 4,749,774	\$ 606,409

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 1,746,425	\$ -	\$ 944	\$ -	\$ -
1,831,842	-	1,711	-	5
1,973,707	-	947	-	5
1,944,906	-	41	-	5
2,258,138	-	317	-	105
2,255,923	-	14	-	57,695
2,363,846	610	610	-	15,673
2,411,295	284	284	-	21,946
2,491,023	3	840	-	27,672
2,990,210	-	-	-	79,965
<u>\$ 22,267,316</u>	<u>\$ 898</u>	<u>\$ 5,710</u>	<u>\$ -</u>	<u>\$ 203,071</u>
\$ 1,372,387	\$ -	\$ 10	\$ -	\$ 39
1,445,285	-	26	-	43
1,498,701	-	20	-	42
1,561,300	-	20	-	49
1,760,999	-	48	-	53
1,775,201	-	9	-	276
1,811,484	-	92	-	1,148
1,875,030	4	384	-	4,068
1,898,514	-	39	-	33,745
1,873,873	123	123	-	96,969
<u>\$ 16,872,775</u>	<u>\$ 126</u>	<u>\$ 771</u>	<u>\$ -</u>	<u>\$ 136,432</u>
\$ 120,276	\$ -	\$ 30	\$ -	\$ 2,078
377,468	14	14	-	17,523
<u>\$ 120,276</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 2,078</u>
\$ 392,142	\$ -	\$ 120	\$ -	\$ 5
412,998	-	219	-	6
439,656	-	122	-	6
448,962	-	8	-	7
420,588	-	10	-	19
502,001	-	3	-	7,194
504,449	71	82	-	1,958
516,202	33	82	-	3,038
529,220	-	102	-	7,501
583,556	16	16	-	21,616
<u>\$ 4,749,774</u>	<u>\$ 119</u>	<u>\$ 763</u>	<u>\$ -</u>	<u>\$ 41,351</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 116,607	\$ -	\$ 116,545	\$ -
2012	122,028	-	121,869	-
2013	131,421	-	131,405	-
2014	134,669	-	134,668	-
2015	145,422	-	145,416	-
2016	161,665	-	161,664	-
2017	162,559	54	162,558	54
2018	171,586	1,735	171,547	1,735
2019	187,189	5,279	185,345	5,279
2020	200,279	194,423	194,423	194,423
Total	\$ 1,533,424	\$ 201,491	\$ 1,525,439	\$ 201,491
S1NR_S_DEBT PORTALES SCHOOLS				
2011	\$ 548,751	\$ -	\$ 548,459	\$ -
2012	521,872	-	521,192	-
2013	475,055	-	474,998	-
2014	476,525	-	476,522	-
2015	534,095	-	534,072	-
2016	547,002	-	547,000	-
2017	458,497	152	458,494	152
2018	483,443	4,889	483,335	4,889
2019	511,682	14,429	506,640	14,429
2020	509,309	494,418	494,418	494,418
Total	\$ 5,066,231	\$ 513,888	\$ 5,045,128	\$ 513,888
S1NR_S_OPP PORTALES SCHOOLS				
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	-	40,373	-
2017	40,640	13	40,639	13
2018	42,896	434	42,887	434
2019	46,797	1,320	46,336	1,320
2020	50,070	48,606	48,606	48,606
Total	\$ 383,309	\$ 50,373	\$ 381,312	\$ 50,373

<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>
\$ 116,545	\$ -	\$ 62	\$ -	\$ -
121,869	-	159	-	-
131,405	-	16	-	-
134,668	-	1	-	-
145,416	-	6	-	-
161,664	-	1	-	-
162,558	-	-	-	1
171,547	-	-	-	38
185,345	-	109	-	1,735
194,423	-	-	-	5,856
<u>\$ 1,525,439</u>	<u>\$ -</u>	<u>\$ 354</u>	<u>\$ -</u>	<u>\$ 7,630</u>
\$ 548,459	\$ -	\$ 292	\$ -	\$ -
521,192	-	680	-	-
474,998	-	57	-	-
476,522	-	3	-	-
534,072	-	24	-	-
547,000	-	3	-	-
458,494	-	-	-	3
483,335	-	-	-	108
506,640	-	299	-	4,744
494,418	-	-	-	14,891
<u>\$ 5,045,128</u>	<u>\$ -</u>	<u>\$ 1,357</u>	<u>\$ -</u>	<u>\$ 19,746</u>
\$ 29,136	\$ -	\$ 16	\$ -	\$ -
30,498	-	40	-	-
32,835	-	4	-	-
33,667	-	-	-	-
36,335	-	2	-	-
40,373	-	-	-	-
40,639	-	-	-	-
42,887	-	-	-	10
46,336	-	27	-	434
48,606	-	-	-	1,464
<u>\$ 381,312</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ -</u>	<u>\$ 1,907</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	30,030	-	30,026	-
2014	64,574	-	64,573	-
2015	75,922	-	75,918	-
2016	97,442	-	97,441	-
2017	129,316	43	129,315	43
2018	137,011	1,386	136,981	1,386
2019	127,663	3,600	126,405	3,600
2020	88,824	86,227	86,227	86,227
Total	\$ 750,780	\$ 91,255	\$ 746,886	\$ 91,255
S1R_S_CAP PORTALES SCHOOLS				
2011	\$ 66,651	\$ -	\$ 66,642	\$ -
2012	69,983	-	69,975	-
2013	73,267	-	73,260	-
2014	74,051	-	74,043	-
2015	75,775	-	75,761	-
2016	75,784	34	75,761	34
2017	86,892	209	86,809	209
2018	91,171	1,594	90,782	1,594
2019	93,778	3,669	91,860	3,669
2020	96,321	90,178	90,178	90,178
Total	\$ 803,672	\$ 95,684	\$ 795,071	\$ 95,684
S1R_S_DEBT PORTALES SCHOOLS				
2011	\$ 313,658	\$ -	\$ 313,618	\$ -
2012	294,951	-	294,916	-
2013	264,709	-	264,682	-
2014	274,806	-	274,777	-
2015	283,605	-	283,552	-
2016	266,968	119	266,889	119
2017	245,078	590	244,845	590
2018	257,130	4,495	256,034	4,495
2019	257,630	10,081	252,362	10,081
2020	246,300	230,591	230,591	230,591
Total	\$ 2,704,835	\$ 245,875	\$ 2,682,266	\$ 245,875

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
30,026	-	4	-	-
64,573	-	-	-	-
75,918	-	3	-	-
97,441	-	-	-	-
129,315	-	-	-	1
136,981	-	-	-	31
126,405	-	75	-	1,184
86,227	-	-	-	2,597
<u>\$ 746,886</u>	<u>\$ -</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 3,812</u>
\$ 66,642	\$ -	\$ 1	\$ -	\$ 7
69,975	-	1	-	7
73,260	-	-	-	7
74,043	-	1	-	7
75,761	-	7	-	7
75,761	-	1	-	22
86,809	-	-	-	83
90,782	-	71	-	318
91,860	-	7	-	1,911
90,178	23	23	-	6,120
<u>\$ 795,071</u>	<u>\$ 23</u>	<u>\$ 111</u>	<u>\$ -</u>	<u>\$ 8,489</u>
\$ 313,618	\$ -	\$ 5	\$ -	\$ 34
294,916	-	5	-	30
264,682	-	2	-	26
274,777	-	2	-	27
283,552	-	26	-	27
266,889	-	2	-	77
244,845	-	-	-	233
256,034	-	200	-	897
252,362	-	19	-	5,249
230,591	59	59	-	15,649
<u>\$ 2,682,266</u>	<u>\$ 59</u>	<u>\$ 319</u>	<u>\$ -</u>	<u>\$ 22,250</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 16,263	\$ -	\$ 16,261	\$ -
2012	17,084	-	17,082	-
2013	17,888	-	17,886	-
2014	18,056	-	18,054	-
2015	18,493	-	18,489	-
2016	18,499	8	18,494	8
2017	18,942	46	18,924	46
2018	19,849	347	19,765	347
2019	20,405	798	19,988	798
2020	20,969	19,632	19,632	19,632
Total	\$ 186,449	\$ 20,831	\$ 184,575	\$ 20,831
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	16,733	-	16,731	-
2014	37,239	-	37,235	-
2015	40,314	-	40,307	-
2016	47,557	21	47,543	21
2017	69,122	166	69,057	166
2018	72,873	1,274	72,562	1,274
2019	64,278	2,515	62,964	2,515
2020	42,955	40,215	40,215	40,215
Total	\$ 391,071	\$ 44,192	\$ 386,613	\$ 44,192
S2NR_S_CAP ELIDA SCHOOLS				
2011	\$ 19,972	\$ -	\$ 19,918	\$ -
2012	21,162	-	21,027	-
2013	23,950	-	23,794	-
2014	23,228	-	23,228	-
2015	27,103	-	27,103	-
2016	27,027	-	27,027	-
2017	29,315	1	29,315	1
2018	30,529	335	30,527	335
2019	31,174	566	31,167	566
2020	31,026	30,967	30,967	30,967
Total	\$ 264,487	\$ 31,868	\$ 264,072	\$ 31,868

<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>
\$ 16,261	\$ -	\$ -	\$ -	\$ 2
17,082	-	-	-	2
17,886	-	-	-	2
18,054	-	1	-	2
18,489	-	2	-	2
18,494	-	-	-	5
18,924	-	-	-	18
19,765	-	15	-	69
19,988	-	1	-	416
19,632	5	5	-	1,332
<u>\$ 184,575</u>	<u>\$ 5</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 1,849</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
16,731	-	-	-	2
37,235	-	-	-	4
40,307	-	4	-	4
47,543	-	1	-	14
69,057	-	-	-	66
72,562	-	57	-	254
62,964	-	5	-	1,310
40,215	10	10	-	2,729
<u>\$ 386,613</u>	<u>\$ 10</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ 4,382</u>
\$ 19,918	\$ -	\$ 55	\$ -	\$ -
21,027	-	135	-	-
23,794	-	156	-	-
23,228	-	-	-	-
27,103	-	-	-	-
27,027	-	-	-	-
29,315	-	-	-	-
30,527	-	-	-	3
31,167	1	1	-	7
30,967	-	-	-	59
<u>\$ 264,072</u>	<u>\$ 1</u>	<u>\$ 346</u>	<u>\$ -</u>	<u>\$ 69</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ 44,439	\$ -	\$ 44,317	\$ -
2012	41,248	-	40,986	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ 85,687</u>	<u>\$ -</u>	<u>\$ 85,303</u>	<u>\$ -</u>
S2NR_S_OPP ELIDA SCHOOLS				
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	-	6,414	-
2018	6,688	73	6,687	73
2019	7,201	131	7,200	131
2020	7,369	7,355	7,355	7,355
Total	<u>\$ 61,604</u>	<u>\$ 7,559</u>	<u>\$ 61,501</u>	<u>\$ 7,559</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
\$ 44,317	\$ -	\$ 121	\$ -	\$ -
40,986	-	263	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 85,303</u>	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,979	\$ -	\$ 14	\$ -	\$ -
5,257	-	34	-	-
5,945	-	39	-	-
5,813	-	-	-	-
5,936	-	-	-	-
5,916	-	-	-	-
6,414	-	-	-	-
6,687	-	-	-	1
7,200	-	-	-	2
7,355	-	-	-	14
<u>\$ 61,501</u>	<u>\$ -</u>	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 16</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, 2021

<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					
	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	-	3,421	-
	2018	3,766	-	3,758	-
	2019	3,842	8	3,698	8
	2020	3,960	3,812	3,812	3,812
Total		<u>\$ 34,360</u>	<u>\$ 3,821</u>	<u>\$ 34,062</u>	<u>\$ 3,821</u>
S2R_S_DEBT ELIDA SCHOOLS					
	2011	\$ 6,698	\$ -	\$ 6,698	\$ -
	2012	5,834	-	5,834	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ 12,532</u>	<u>\$ -</u>	<u>\$ 12,532</u>	<u>\$ -</u>
S2R_S_OPP ELIDA SCHOOLS					
	2011	\$ 646	\$ -	\$ 646	\$ -
	2012	660	-	660	-
	2013	681	-	681	-
	2014	724	-	724	-
	2015	724	-	724	-
	2016	717	-	717	-
	2017	719	-	719	-
	2018	793	-	792	-
	2019	808	2	778	2
	2020	832	801	801	801
Total		<u>\$ 7,304</u>	<u>\$ 803</u>	<u>\$ 7,242</u>	<u>\$ 803</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>
\$ 3,010	\$ -	\$ -	\$ -	\$ -
3,042	-	-	-	-
3,138	-	-	-	-
3,335	-	-	-	-
3,441	-	-	-	-
3,406	-	-	-	-
3,421	-	-	-	-
3,758	-	1	-	7
3,698	-	1	-	143
3,812	-	-	-	147
<u>\$ 34,062</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 297</u>
\$ 6,698	\$ -	\$ -	\$ -	\$ -
5,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 12,532</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 646	\$ -	\$ -	\$ -	\$ -
660	-	-	-	-
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
717	-	-	-	-
719	-	-	-	-
792	-	-	-	2
778	-	-	-	30
801	-	-	-	31
<u>\$ 7,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S39NR_S_CAP DORA SCHOOLS				
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	6	29,219	6
2018	28,740	46	27,730	46
2019	27,605	329	27,589	329
2020	108,004	107,174	107,174	107,174
Total	<u>\$ 349,957</u>	<u>\$ 107,555</u>	<u>\$ 348,003</u>	<u>\$ 107,555</u>
S39NR_S_DEBT DORA SCHOOLS				
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	19	92,813	19
2018	79,021	127	76,244	127
2019	69,786	831	69,744	831
2020	295,932	293,657	293,657	293,657
Total	<u>\$ 861,407</u>	<u>\$ 294,633</u>	<u>\$ 856,053</u>	<u>\$ 294,633</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 23,547	\$ -	\$ 2	\$ -	\$ -
23,534	-	20	-	1
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,743	-	-	-	22
29,219	-	-	-	32
27,730	-	-	-	1,010
27,589	-	-	-	16
107,174	-	-	-	830
<u>\$ 348,003</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 1,932</u>
\$ 42,549	\$ -	\$ 4	\$ -	\$ -
38,336	-	32	-	2
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,743	-	-	-	73
92,813	-	-	-	101
76,244	-	-	-	2,778
69,744	-	-	-	42
293,657	-	-	-	2,275
<u>\$ 856,053</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 5,318</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	1	7,305	1
2018	7,185	12	6,932	12
2019	6,901	82	6,897	82
2020	27,001	26,794	26,794	26,794
Total	\$ 87,493	\$ 26,889	\$ 87,004	\$ 26,889
S39NR_S_TCH_DEBT DORA SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,694	-	28,672	-
2017	34,559	7	34,522	7
2018	15,390	25	14,849	25
2019	5,852	70	5,849	70
2020	-	-	-	-
Total	\$ 84,496	\$ 101	\$ 83,892	\$ 101
S39R_S_CAP DORA SCHOOLS				
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	-	7,776	-
2018	8,031	52	8,031	52
2019	8,029	220	8,019	220
2020	8,182	7,776	7,776	7,776
Total	\$ 74,091	\$ 8,048	\$ 73,676	\$ 8,048

<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>
\$ 5,887	\$ -	\$ 1	\$ -	\$ -
5,883	-	5	-	-
6,550	-	-	-	-
6,668	-	-	-	-
7,153	-	-	-	5
6,936	-	-	-	5
7,305	-	-	-	8
6,932	-	-	-	253
6,897	-	-	-	4
26,794	-	-	-	208
<u>\$ 87,004</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 483</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,672	-	-	-	22
34,522	-	-	-	38
14,849	-	-	-	541
5,849	-	-	-	3
-	-	-	-	-
<u>\$ 83,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 604</u>
\$ 6,576	\$ -	\$ -	\$ -	\$ -
6,904	-	-	-	-
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,299	-	-	-	-
7,776	-	-	-	-
8,031	-	-	-	-
8,019	-	-	-	9
7,776	-	-	-	406
<u>\$ 73,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 415</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	-	24,701	-
2018	22,127	143	22,127	143
2019	20,533	562	20,509	562
2020	22,736	21,609	21,609	21,609
Total	<u>\$ 178,521</u>	<u>\$ 22,314</u>	<u>\$ 177,370</u>	<u>\$ 22,314</u>
S39R_S_OPP DORA SCHOOLS				
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	-	1,812	-
2018	1,875	12	1,875	12
2019	1,872	51	1,870	51
2020	1,908	1,814	1,814	1,814
Total	<u>\$ 17,677</u>	<u>\$ 1,877</u>	<u>\$ 17,580</u>	<u>\$ 1,877</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	-	7,829	-
2017	9,187	-	9,187	-
2018	4,309	28	4,309	28
2019	1,722	47	1,720	47
2020	-	-	-	-
Total	<u>\$ 23,048</u>	<u>\$ 75</u>	<u>\$ 23,046</u>	<u>\$ 75</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>
\$ 11,883	\$ -	\$ -	\$ -	\$ -
11,247	-	-	-	-
6,966	-	-	-	-
14,520	-	-	-	-
18,211	-	-	-	-
25,597	-	-	-	-
24,701	-	-	-	-
22,127	-	-	-	-
20,509	-	-	-	24
21,609	-	-	-	1,127
<u>\$ 177,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151</u>
\$ 1,558	\$ -	\$ -	\$ -	\$ -
1,681	-	-	-	-
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,780	-	-	-	-
1,812	-	-	-	-
1,875	-	-	-	-
1,870	-	-	-	2
1,814	-	-	-	95
<u>\$ 17,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,829	-	-	-	-
9,187	-	-	-	-
4,309	-	-	-	-
1,720	-	-	-	2
-	-	-	-	-
<u>\$ 23,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	14	46,044	14
2019	42,803	47	42,796	47
2020	41,936	40,887	40,887	40,887
Total	<u>\$ 409,074</u>	<u>\$ 40,947</u>	<u>\$ 408,018</u>	<u>\$ 40,947</u>
S3NR_S_DEBT TEXICO SCHOOLS				
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	50	164,102	50
2019	153,171	167	153,147	167
2020	150,214	146,457	146,457	146,457
Total	<u>\$ 1,405,564</u>	<u>\$ 146,673</u>	<u>\$ 1,401,783</u>	<u>\$ 146,673</u>
S3NR_S_OPP TEXICO SCHOOLS				
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	3	11,511	3
2019	10,701	12	10,699	12
2020	10,484	10,222	10,222	10,222
Total	<u>\$ 102,025</u>	<u>\$ 10,237</u>	<u>\$ 101,761</u>	<u>\$ 10,237</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>
\$ 34,253	\$ -	\$ -	\$ -	\$ -
35,574	-	-	-	-
38,101	-	-	-	-
36,855	-	-	-	-
44,673	-	-	-	-
41,749	-	-	-	-
47,086	-	-	-	-
46,044	-	-	-	-
42,796	-	-	-	7
40,887	-	-	-	1,049
<u>\$ 408,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,056</u>
\$ 103,478	\$ -	\$ -	\$ -	\$ -
97,473	-	-	-	-
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,204	-	-	-	-
183,405	-	-	-	-
164,102	-	-	-	-
153,147	-	-	-	24
146,457	-	-	-	3,757
<u>\$ 1,401,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,781</u>
\$ 8,563	\$ -	\$ -	\$ -	\$ -
8,884	-	-	-	-
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,431	-	-	-	-
11,771	-	-	-	-
11,511	-	-	-	-
10,699	-	-	-	2
10,222	-	-	-	262
<u>\$ 101,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S3R_S_CAP TEXICO SCHOOLS				
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	67	4,283	67
2020	4,529	4,106	4,106	4,106
Total	<u>\$ 38,897</u>	<u>\$ 4,174</u>	<u>\$ 38,199</u>	<u>\$ 4,174</u>
S3R_S_DEBT TEXICO SCHOOLS				
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	241	15,325	241
2020	16,257	14,738	14,738	14,738
Total	<u>\$ 130,387</u>	<u>\$ 14,980</u>	<u>\$ 127,883</u>	<u>\$ 14,980</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,061	\$ -	\$ -	\$ -	\$ -
3,338	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
4,230	-	-	-	-
4,299	-	-	-	-
4,283	-	-	-	275
4,106	-	-	-	423
<u>\$ 38,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 698</u>
\$ 9,629	\$ -	\$ -	\$ -	\$ -
9,101	-	-	-	-
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
15,924	-	-	-	-
16,077	-	-	-	-
15,325	-	-	-	985
14,738	-	-	-	1,519
<u>\$ 127,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,504</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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					
	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	14	914	14
	2020	967	876	876	876
Total		<u>\$ 8,668</u>	<u>\$ 891</u>	<u>\$ 8,519</u>	<u>\$ 891</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_CAP FLOYD SCHOOLS					
	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	26	27,222	26
	2017	24,508	21	24,508	21
	2018	20,160	18	20,154	18
	2019	18,862	79	18,847	79
	2020	18,145	18,022	18,022	18,022
Total		<u>\$ 233,096</u>	<u>\$ 18,165</u>	<u>\$ 232,898</u>	<u>\$ 18,165</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>
\$ 731	\$ -	\$ -	\$ -	\$ -
797	-	-	-	-
788	-	-	-	-
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
940	-	-	-	-
954	-	-	-	-
914	-	-	-	59
876	-	-	-	90
<u>\$ 8,519</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 23,849	\$ -	\$ 55	\$ -	\$ -
24,263	-	-	-	-
24,843	-	-	-	-
24,236	-	-	-	-
26,953	-	-	-	-
27,222	-	-	-	-
24,508	-	-	-	-
20,154	-	-	-	5
18,847	-	-	-	15
18,022	-	-	-	123
<u>\$ 232,898</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 143</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5NR_S_OPP FLOYD SCHOOLS				
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	6,330	6
2017	6,127	5	6,127	5
2018	5,040	4	5,039	4
2019	4,715	20	4,712	20
2020	4,536	4,505	4,505	4,505
Total	<u>\$ 57,327</u>	<u>\$ 4,541</u>	<u>\$ 57,278</u>	<u>\$ 4,541</u>
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,962	\$ -	\$ 14	\$ -	\$ -
6,066	-	-	-	-
6,211	-	-	-	-
6,059	-	-	-	-
6,267	-	-	-	-
6,330	-	-	-	-
6,127	-	-	-	-
5,039	-	-	-	1
4,712	-	-	-	4
4,505	-	-	-	31
<u>\$ 57,278</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 36</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, 2021

<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					
	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	-	6,491	-
	2017	6,624	-	6,619	-
	2018	6,865	-	6,860	-
	2019	7,075	413	7,007	413
	2020	7,250	6,989	6,989	6,989
Total		<u>\$ 63,855</u>	<u>\$ 7,402</u>	<u>\$ 63,517</u>	<u>\$ 7,402</u>
S5R_S_DEBT FLOYD SCHOOLS					
	2011	\$ -	\$ -	\$ -	\$ -
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S5R_S_OPP FLOYD SCHOOLS					
	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	-	1,558	-
	2018	1,616	-	1,615	-
	2019	1,665	97	1,649	97
	2020	1,706	1,644	1,644	1,644
Total		<u>\$ 15,366</u>	<u>\$ 1,741</u>	<u>\$ 15,287</u>	<u>\$ 1,741</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>
\$ 5,683	\$ -	\$ -	\$ -	\$ -
5,790	-	-	-	-
5,814	-	-	-	-
5,836	-	-	-	-
6,426	-	-	-	-
6,491	-	-	-	-
6,619	-	-	-	5
6,860	-	-	-	5
7,007	-	-	-	67
6,989	-	-	-	261
<u>\$ 63,517</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,421	\$ -	\$ -	\$ -	\$ -
1,448	-	-	-	-
1,453	-	-	-	-
1,458	-	-	-	-
1,513	-	-	-	-
1,527	-	-	-	-
1,558	-	-	-	1
1,615	-	-	-	1
1,649	-	-	-	16
1,644	-	-	-	61
<u>\$ 15,287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
S74NR_S_CAP HOUSE SCHOOLS				
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	-	14,621	-
2018	16,975	39	16,975	39
2019	17,653	85	17,653	85
2020	17,023	16,991	16,991	16,991
Total	<u>\$ 126,940</u>	<u>\$ 17,115</u>	<u>\$ 126,908</u>	<u>\$ 17,115</u>
S74NR_S_DEBT HOUSE SCHOOLS				
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	-	30,002	-
2018	21,762	50	21,762	50
2019	25,946	125	25,946	125
2020	52,353	52,254	52,254	52,254
Total	<u>\$ 269,019</u>	<u>\$ 52,429</u>	<u>\$ 268,920</u>	<u>\$ 52,429</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,601	\$ -	\$ -	\$ -	\$ -
9,264	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,621	-	-	-	-
16,975	-	-	-	-
17,653	-	-	-	-
16,991	-	-	-	32
<u>\$ 126,908</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>
\$ 17,576	\$ -	\$ -	\$ -	\$ -
27,161	-	-	-	-
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
30,002	-	-	-	-
21,762	-	-	-	-
25,946	-	-	-	-
52,254	-	-	-	99
<u>\$ 268,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	-	3,063	-
2018	3,777	9	3,777	9
2019	3,930	19	3,930	19
2020	3,786	3,779	3,779	3,779
Total	\$ 29,686	\$ 3,806	\$ 29,679	\$ 3,806
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S74R_S_CAP HOUSE SCHOOLS				
2011	\$ 460	\$ -	\$ 460	\$ -
2012	472	-	472	-
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	-	524	-
2017	533	-	533	-
2018	554	-	554	-
2019	568	124	568	124
2020	596	555	555	555
Total	\$ 5,130	\$ 679	\$ 5,089	\$ 679

<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>
\$ 2,146	\$ -	\$ -	\$ -	\$ -
2,311	-	-	-	-
2,495	-	-	-	-
2,556	-	-	-	-
2,744	-	-	-	-
2,877	-	-	-	-
3,063	-	-	-	-
3,777	-	-	-	-
3,930	-	-	-	-
3,779	-	-	-	7
<u>\$ 29,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 460	\$ -	\$ -	\$ -	\$ -
472	-	-	-	-
476	-	-	-	-
472	-	-	-	-
475	-	-	-	-
524	-	-	-	-
533	-	-	-	-
554	-	-	-	-
568	-	-	-	-
555	-	-	-	41
<u>\$ 5,089</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	-	711	-
2019	834	182	834	182
2020	1,726	1,608	1,608	1,608
Total	\$ 10,381	\$ 1,790	\$ 10,263	\$ 1,790
S74R_S_OPP HOUSE SCHOOLS				
2011	\$ 90	\$ -	\$ 90	\$ -
2012	93	-	93	-
2013	98	-	98	-
2014	97	-	97	-
2015	97	-	97	-
2016	107	-	107	-
2017	107	-	107	-
2018	114	-	114	-
2019	117	26	117	26
2020	149	139	139	139
Total	\$ 1,069	\$ 164	\$ 1,059	\$ 164
S74R_S_TCH_DEBT HOUSE SCHOOLS				
2015	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
S9NR_S_CAP MELROSE SCHOOLS				
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	-	1,995	-
2018	2,269	2	2,268	2
2019	2,287	2	2,286	2
2020	2,839	2,838	2,838	2,838
Total	\$ 20,884	\$ 2,842	\$ 20,881	\$ 2,842

See Independent Auditors' Report.

<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>
\$ 940	\$ -	\$ -	\$ -	\$ -
1,312	-	-	-	-
963	-	-	-	-
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
1,095	-	-	-	-
711	-	-	-	-
834	-	-	-	-
1,608	-	-	-	118
<u>\$ 10,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118</u>
\$ 90	\$ -	\$ -	\$ -	\$ -
93	-	-	-	-
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
107	-	-	-	-
114	-	-	-	-
117	-	-	-	-
139	-	-	-	10
<u>\$ 1,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,680	\$ -	\$ -	\$ -	\$ -
1,733	-	-	-	-
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,188	-	-	-	-
1,995	-	-	-	-
2,268	-	-	-	1
2,286	-	-	-	1
2,838	-	-	-	2
<u>\$ 20,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>

See Independent Auditors' Report.

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
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	-	3,698	-
2018	4,300	5	4,298	5
2019	4,186	4	4,184	4
2020	5,500	5,496	5,496	5,496
Total	\$ 40,564	\$ 5,505	\$ 40,557	\$ 5,505
S9NR_S_OPP MELROSE SCHOOLS				
2011	\$ 420	\$ -	\$ 420	\$ -
2012	433	-	433	-
2013	471	-	471	-
2014	452	-	452	-
2015	550	-	550	-
2016	547	-	547	-
2017	499	-	499	-
2018	567	1	567	1
2019	572	1	572	1
2020	709	709	709	709
Total	\$ 5,221	\$ 710	\$ 5,220	\$ 710
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

<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>
\$ 3,551	\$ -	\$ -	\$ -	\$ -
3,713	-	-	-	-
3,827	-	-	-	-
3,538	-	-	-	-
4,191	-	-	-	-
4,061	-	-	-	-
3,698	-	-	-	-
4,298	-	-	-	2
4,184	-	-	-	2
5,496	-	-	-	3
<u>\$ 40,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>
\$ 420	\$ -	\$ -	\$ -	\$ -
433	-	-	-	-
471	-	-	-	-
452	-	-	-	-
550	-	-	-	-
547	-	-	-	-
499	-	-	-	-
567	-	-	-	-
572	-	-	-	-
709	-	-	-	-
<u>\$ 5,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

<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				
2011	\$ 592	\$ -	\$ 592	\$ -
2012	590	-	590	-
2013	584	-	584	-
2014	579	-	579	-
2015	628	-	628	-
2016	607	-	607	-
2017	658	-	658	-
2018	678	-	678	-
2019	698	-	698	-
2020	727	727	727	727
Total	<u>\$ 6,340</u>	<u>\$ 727</u>	<u>\$ 6,340</u>	<u>\$ 727</u>
S9R_S_DEBT MELROSE SCHOOLS				
2011	\$ 1,251	\$ -	\$ 1,251	\$ -
2012	1,263	-	1,263	-
2013	1,222	-	1,222	-
2014	1,178	-	1,178	-
2015	1,247	-	1,247	-
2016	1,187	-	1,187	-
2017	1,220	-	1,220	-
2018	1,285	-	1,285	-
2019	1,275	-	1,275	-
2020	1,398	1,398	1,398	1,398
Total	<u>\$ 12,525</u>	<u>\$ 1,398</u>	<u>\$ 12,525</u>	<u>\$ 1,398</u>
S9R_S_OPP MELROSE SCHOOLS				
2011	\$ 137	\$ -	\$ 137	\$ -
2012	137	-	137	-
2013	136	-	136	-
2014	134	-	134	-
2015	146	-	146	-
2016	141	-	141	-
2017	143	-	143	-
2018	148	-	148	-
2019	154	-	154	-
2020	163	163	163	163
Total	<u>\$ 1,439</u>	<u>\$ 163</u>	<u>\$ 1,439</u>	<u>\$ 163</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>
\$ 592	\$ -	\$ -	\$ -	\$ -
590	-	-	-	-
584	-	-	-	-
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
678	-	-	-	-
698	-	-	-	-
727	-	-	-	-
<u>\$ 6,340</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	-	-	-	-
1,398	-	-	-	-
<u>\$ 12,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 137	\$ -	\$ -	\$ -	\$ -
137	-	-	-	-
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
148	-	-	-	-
154	-	-	-	-
163	-	-	-	-
<u>\$ 1,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2021

<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				
2011	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Tax				
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	-	7,421,559	-
2015	8,249,966	146,793	8,248,879	146,793
2016	8,442,970	1,411	8,310,384	1,411
2017	8,498,682	10,565	8,460,325	10,565
2018	8,694,820	100,696	8,638,323	100,696
2019	8,976,143	276,546	8,843,131	276,546
2020	10,081,138	9,708,827	9,708,827	9,708,827
Total	<u>\$ 81,468,572</u>	<u>\$ 10,244,838</u>	<u>\$ 80,727,715</u>	<u>\$ 10,244,838</u>
Grand Total				
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	-	7,592,847	-
2015	8,464,768	146,793	8,463,602	146,793
2016	8,648,285	1,521	8,515,615	1,521
2017	8,707,407	10,719	8,668,964	10,719
2018	8,887,169	104,603	8,830,629	104,603
2019	9,149,844	284,804	9,013,172	284,805
2020	10,237,333	9,855,842	9,855,842	9,855,842
Total	<u>\$ 83,296,775</u>	<u>\$ 10,404,283</u>	<u>\$ 82,539,942</u>	<u>\$ 10,404,283</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,916,517	\$ -	\$ 1,723	\$ -	\$ 87
7,031,726	-	3,354	-	101
7,148,044	-	1,388	-	96
7,421,559	-	143	-	116
8,248,879	-	788	-	299
8,310,384	-	51	-	132,535
8,460,325	1,341	1,476	-	36,881
8,638,323	635	1,407	-	55,090
8,843,131	4	1,755	-	131,258
9,708,827	250	250	-	372,061
<u>\$ 80,727,715</u>	<u>\$ 2,229</u>	<u>\$ 12,335</u>	<u>\$ -</u>	<u>\$ 728,523</u>
\$ 7,062,146	\$ -	\$ 2,350	\$ -	\$ 87
7,203,536	-	4,391	-	101
7,333,590	-	2,235	-	96
7,592,847	-	475	-	116
8,463,602	-	788	-	378
8,515,615	-	51	-	132,619
8,668,964	1,341	1,476	-	36,966
8,830,629	635	1,407	-	55,133
9,013,172	6	2,304	-	134,368
9,855,842	250	250	-	381,241
<u>\$ 82,539,942</u>	<u>\$ 2,232</u>	<u>\$ 15,727</u>	<u>\$ -</u>	<u>\$ 741,105</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, 2021, 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, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 2021-001.

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, 2021

ROOSEVELT COUNTY
Schedule of Findings and Responses
June 30, 2021

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

2021-001 Pledged Collateral - (Other Matters)

Condition: Deposits at one bank were not collateralized in accordance with State of New Mexico Statutes. At June 30, 2021, the County has under collateralized deposits in the amount of \$43 with one financial institution.

Criteria: Any bank designated a deposit of public money shall deliver pledged collateral with a value equal to one half the amount of the public money in excess of insurance, to a custodial bank and a joint safekeeping receipt issued by the custodial bank to the County (Section 6-10-17 NMSA 1978). Monitoring collateralization of the County's funds is essential in ensuring compliance with State of New Mexico Statutes.

Effect: Lack of proper monitoring of pledged collateral could result in loss of County's funds if the financial institutions encounter financial difficulties.

Cause: The County's certificate of deposit received interest earnings reinvested back into the certificate in June of 2021 which made the balance of the account exceed \$250,000 and there was no pledged collateral to collateralize this increased amount.

Auditors' Recommendations: We recommend that the County ensure that all balances at the County's banks be collateralized by pledged securities if the balances exceed \$250,000 for each bank the County does business with.

Agency Response: It was the County's intention that the opening of the Certificate of Deposit for \$250,000 to stay within the FDIC insurable amount. It was the interest capitalization on the account that was overlooked. The County is in communication with the financial institution as to the options to remedy this matter. In the future closer attention to the details and State Statute compliance will be strictly adhered to. The responsible party for this finding is the County Treasurer and will be remedied by early 2022.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

ROOSEVELT COUNTY

Other Disclosures

June 30, 2021

Exit Conference

An exit conference was held on November 30, 2021. In attendance were the following:

Representing Roosevelt County:

Paul Grider, Commissioner
Amber Hamilton, County Manager
Liliana Rivera, Finance Specialist
Layle Sanchez, County Treasurer
Mandi Park, County Clerk
Shawn Andrus, Human Resource Coordinator
Johnny Montiel, Planning/Emergency Manager Coordinator

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.