



Financial Statements
For the Year Ended June 30, 2022

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INTRODUCTORY SECTION

ROOSEVELT COUNTY
Annual Financial Report
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ROOSEVELT COUNTY

Official Roster

June 30, 2022

**Board of County
Commissioners**

<u>Name</u>	<u>Title</u>
Lewis "Shane" Lee	Chair
Rodney Savage	Vice-Chair
Dennis Lopez	Commissioner
Tina Dixon	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
Liliana Rivera	Assistant County Manager
Ricky Lovato	Road Superintendent
Shayla Ramsey	Detention Administrator

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Brian S. Colón, Esq.
New Mexico State Auditor
U.S. Office of Management and Budget
Roosevelt County Commission
Roosevelt County
Portales, New Mexico

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Roosevelt County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Roosevelt County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Roosevelt County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Roosevelt County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require Schedules A-1 through B-2 and notes to the Required Supplementary Information on pages 60 through 73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the *Management 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 historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Roosevelt County's basic financial statements. The combining and individual fund financial statements, the Schedule of Expenditures of Federal Awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Supporting Schedules I through IV required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the Schedule of Expenditures of Federal Awards, and the 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 as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 on our consideration of Roosevelt 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 solely 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 effectiveness of Roosevelt County's 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 Roosevelt 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, 2022

**BASIC
FINANCIAL STATEMENTS**

ROOSEVELT COUNTY
Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 10,470,216
Investments	9,958,573
Receivables:	
Property taxes	410,141
Other taxes	766,404
Other	2,420
Due from other governments	223,279
Lease receivables	274,537
<i>Total current assets</i>	<u>22,105,570</u>
Noncurrent assets	
Restricted cash and cash equivalents	533,032
Lease receivable	3,789,729
Right of use assets, net	537,326
Capital assets	59,019,927
Less: accumulated depreciation	<u>(43,159,910)</u>
<i>Total noncurrent assets</i>	<u>20,720,104</u>
<i>Total assets</i>	<u>42,825,674</u>
Deferred outflows of resources	
Deferred outflows- pension	592,819
Deferred outflows- OPEB	<u>661,373</u>
<i>Total deferred outflows of resources</i>	<u>1,254,192</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 44,079,866</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 91,865
Accrued payroll	245,298
Accrued interest	36,390
Accrued compensated absences	204,074
Lease payable	171,515
Current portion of loans payable	591,969
	<hr/>
<i>Total current liabilities</i>	1,341,111
	<hr/>
Noncurrent liabilities	
Loans payable	6,410,267
Lease payable	101,644
Net pension liability	4,371,404
Net OPEB liability	2,256,522
	<hr/>
<i>Total noncurrent liabilities</i>	13,139,837
	<hr/>
<i>Total liabilities</i>	14,480,948
	<hr/>
Deferred inflows of resources	
Deferred inflows- leases	4,064,266
Deferred inflows- pension	2,025,781
Deferred inflows- OPEB	1,518,899
	<hr/>
<i>Total deferred inflows of resources</i>	7,608,946
	<hr/>
Net position	
Net investment in capital assets	8,857,781
Restricted for:	
Debt service	1,606,725
Special revenue projects	6,111,045
Unrestricted	5,414,421
	<hr/>
<i>Total net position</i>	21,989,972
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<i>Total liabilities, deferred inflows of resources, and net position</i>	\$ 44,079,866
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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, 2022

Exhibit A-2

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,452,668	\$ 482,777	\$ 657,473	\$ -	\$ (1,312,418)
Public safety	6,671,208	221,911	667,117	-	(5,782,180)
Public works	2,512,261	10,207	968,405	960,835	(572,814)
Culture and recreation	754,672	-	15,412	-	(739,260)
Health and welfare	842,194	16	-	-	(842,178)
Interest	234,549	-	-	-	(234,549)
<i>Total governmental activities</i>	<u>\$ 13,467,552</u>	<u>\$ 714,911</u>	<u>\$ 2,308,407</u>	<u>\$ 960,835</u>	<u>(9,483,399)</u>

General Revenues:

Taxes:

Property	7,245,065
Gross receipts taxes	3,735,406
Gasoline and motor vehicle	1,034,257
Equalization distribution	421,279
Payment in lieu of taxes	472,502
Investment loss	(24,573)
Insurance recoveries	221,602
Miscellaneous income	173,468
Gain on sale of capital assets	<u>3,018</u>

Total general revenues 13,282,024

Change in net position 3,798,625

Net position, beginning 18,191,347

Net position, ending \$ 21,989,972

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

ROOSEVELT COUNTY
Balance Sheet
Governmental Funds
June 30, 2022

Exhibit B-1
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 3,999,978	\$ 2,131,675	\$ 4,871,595	\$ 11,003,248
Investments	9,478,333	-	480,240	9,958,573
Receivables:				
Property taxes	410,141	-	-	410,141
Other taxes	573,356	110,821	82,227	766,404
Other	-	-	2,420	2,420
Due from other governments	65,197	-	158,082	223,279
<i>Total assets</i>	<u>\$ 14,527,005</u>	<u>\$ 2,242,496</u>	<u>\$ 5,594,564</u>	<u>\$ 22,364,065</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 69,241	\$ 922	\$ 21,702	\$ 91,865
Accrued payroll	207,186	26,662	11,450	245,298
<i>Total liabilities</i>	<u>276,427</u>	<u>27,584</u>	<u>33,152</u>	<u>337,163</u>
<i>Deferred inflows of resources</i>				
Property taxes	340,591	-	-	340,591
<i>Total deferred inflows of resources</i>	<u>340,591</u>	<u>-</u>	<u>-</u>	<u>340,591</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General county operations	-	-	590,045	590,045
Maintenance of roads	-	1,909,959	-	1,909,959
EMS and fire departments	-	-	844,284	844,284
Public safety	-	-	456,715	456,715
Health and welfare	-	-	1,795,310	1,795,310
Economic development	-	-	15,364	15,364
Debt service expenditures	-	-	1,637,890	1,637,890
Minimum fund balance	1,850,440	304,953	-	2,155,393
Committed to:				
Sherriff's evidence	-	-	7,704	7,704
EMS and fire departments	-	-	214,100	214,100
Unassigned	12,059,547	-	-	12,059,547
<i>Total fund balances</i>	<u>13,909,987</u>	<u>2,214,912</u>	<u>5,561,412</u>	<u>21,686,311</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 14,527,005</u>	<u>\$ 2,242,496</u>	<u>\$ 5,594,564</u>	<u>\$ 22,364,065</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, 2022

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

Fund balances - total governmental funds	\$	21,686,311
Lease receivables, used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Lease Receivable- short term		274,537
Lease Receivable- long term		3,789,729
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
		15,860,017
Right of use asset, net of accumulated amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds		
		537,326
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:		
		340,591
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		592,819
Deferred outflows- OPEB		661,373
Deferred inflows- pension		(2,025,781)
Deferred inflows- OPEB		(1,518,899)
Deferred inflows- leases		(4,064,266)
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		(204,074)
Accrued interest		(36,390)
Lease payable		(273,159)
Loans payable		(7,002,236)
Net pension liability		(4,371,404)
Net OPEB liability		(2,256,522)
		21,989,972
<i>Net position of governmental activities</i>	\$	21,989,972

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, 2022

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	\$ 7,178,746	\$ -	\$ -	\$ 7,178,746
Gross receipts	2,811,211	-	924,195	3,735,406
Gasoline and motor vehicle	380,099	654,158	-	1,034,257
Equalization distribution	421,279	-	-	421,279
Intergovernmental:				
Federal operating grants	-	-	88,025	88,025
State operating grants	403,268	600,805	1,216,309	2,220,382
State capital grants	-	960,835	-	960,835
Payment in lieu of taxes	472,502	-	-	472,502
Licenses and fees	86,818	2,925	162,831	252,574
Charges for services	369,021	7,282	86,034	462,337
Investment income/(loss)	(113,187)	-	88,614	(24,573)
Insurance recoveries	49,258	38,316	134,028	221,602
Miscellaneous	-	-	173,468	173,468
<i>Total revenues</i>	<u>12,059,015</u>	<u>2,264,321</u>	<u>2,873,504</u>	<u>17,196,840</u>
<i>Expenditures</i>				
Current:				
General government	2,612,585	-	97,866	2,710,451
Public safety	4,307,832	-	1,013,171	5,321,003
Public works	6,300	2,690,767	26,024	2,723,091
Culture and recreation	448,611	-	-	448,611
Health and welfare	6,571	-	848,115	854,686
Capital outlay	19,861	968,672	1,263,551	2,252,084
Debt service:				
Principal	-	-	548,879	548,879
Interest	-	-	235,562	235,562
<i>Total expenditures</i>	<u>7,401,760</u>	<u>3,659,439</u>	<u>4,033,168</u>	<u>15,094,367</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>4,657,255</u>	<u>(1,395,118)</u>	<u>(1,159,664)</u>	<u>2,102,473</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	787	2,231	-	3,018
Loan proceeds	-	-	325,000	325,000
Transfers in	-	2,335,000	611,651	2,946,651
Transfers (out)	(2,946,651)	-	-	(2,946,651)
<i>Total other financing sources (uses)</i>	<u>(2,945,864)</u>	<u>2,337,231</u>	<u>936,651</u>	<u>328,018</u>
<i>Net change in fund balance</i>	1,711,391	942,113	(223,013)	2,430,491
<i>Fund balances, beginning of year</i>	<u>12,198,596</u>	<u>1,272,799</u>	<u>5,784,425</u>	<u>19,255,820</u>
<i>Fund balance - end of year</i>	<u>\$ 13,909,987</u>	<u>\$ 2,214,912</u>	<u>\$ 5,561,412</u>	<u>\$ 21,686,311</u>

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

ROOSEVELT COUNTY

Governmental Funds

Exhibit B-2

Page 2 of 2

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, 2022

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

Net change in fund balances - total governmental funds	\$ 2,430,491
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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	2,252,084
Depreciation expense	(1,723,792)

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	66,319
---	--------

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

Amortization expense on right of use asset	(230,283)
--	-----------

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	393,940
Net pension expense	(417,142)
County OPEB contributions	72,553
Net OPEB income	257,277

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	(22,164)
Decrease in accrued interest	1,013

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 leases	494,450
Loan proceeds	(325,000)
Principal payments on loans	548,879

<i>Change in net position of governmental activities</i>	<u>\$ 3,798,625</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, 2022

	Budgeted Amounts		Actual	Variances
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 4,910,000	\$ 4,910,000	\$ 7,174,426	\$ 2,264,426
Gross receipts	2,195,000	2,009,914	2,724,336	714,422
Gasoline, franchise and motor vehicle	215,000	215,000	337,244	122,244
Other	30,000	441,278	446,200	4,922
Intergovernmental:				
State operating grants	452,032	449,259	425,615	(23,644)
Payment in lieu of taxes	466,000	466,000	472,502	6,502
Charges for services	263,650	263,650	83,242	(180,408)
Licenses and fees	68,700	68,700	358,485	289,785
Investment income	-	-	(113,187)	(113,187)
Insurance recoveries	-	49,258	49,258	-
<i>Total revenues</i>	<u>8,600,382</u>	<u>8,873,059</u>	<u>11,958,121</u>	<u>3,085,062</u>
<i>Expenditures</i>				
Current:				
General government	2,659,106	2,859,168	2,557,777	301,391
Public safety	4,841,943	4,836,115	4,271,917	564,198
Public works	-	6,315	6,314	1
Culture and recreation	270,953	638,614	460,722	177,892
Health and welfare	6,125	6,125	6,222	(97)
Capital outlay	243,243	163,243	26,161	137,082
<i>Total expenditures</i>	<u>8,021,370</u>	<u>8,509,580</u>	<u>7,329,113</u>	<u>1,180,467</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>579,012</u>	<u>363,479</u>	<u>4,629,008</u>	<u>4,265,529</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	924,413	2,583,172	-	(2,583,172)
Proceeds from sale of capital assets	-	-	787	787
Transfers (out)	(1,503,425)	(2,946,651)	(2,946,651)	-
<i>Total other financing sources (uses)</i>	<u>(579,012)</u>	<u>(363,479)</u>	<u>(2,945,864)</u>	<u>(2,582,385)</u>
<i>Net change in fund balance</i>	-	-	1,683,144	1,683,144
<i>Fund balances - beginng of year</i>	-	-	11,795,167	11,795,167
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>13,478,311</u>	<u>\$ 13,478,311</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,683,144	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			100,894	
Adjustments to expenditures for salaries and operating expenses.			<u>(72,647)</u>	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 1,711,391</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, 2022

	Budgeted Amounts		Actual	Variances
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Gasoline and motor vehicle	\$ 575,000	\$ 575,000	\$ 623,621	\$ 48,621
Intergovernmental:				
State capital grant	1,260,835	1,260,835	960,835	(300,000)
Licenses and fees	3,000	3,000	2,925	(75)
Insurance recoveries	-	37,256	38,316	1,060
<i>Total revenues</i>	<u>2,448,835</u>	<u>2,486,091</u>	<u>2,233,784</u>	<u>(252,307)</u>
<i>Expenditures</i>				
Current:				
Public works	3,008,906	3,078,280	2,774,809	303,471
Capital outlay	<u>1,284,000</u>	<u>1,384,000</u>	<u>955,271</u>	<u>428,729</u>
<i>Total expenditures</i>	<u>4,292,906</u>	<u>4,462,280</u>	<u>3,730,080</u>	<u>732,200</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,844,071)</u>	<u>(1,976,189)</u>	<u>(1,496,296)</u>	<u>479,893</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	644,071	(358,811)	-	358,811
Proceeds from sale of capital assets	-	-	2,231	2,231
Transfers in	<u>1,200,000</u>	<u>2,335,000</u>	<u>2,335,000</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>1,844,071</u>	<u>1,976,189</u>	<u>2,337,231</u>	<u>361,042</u>
<i>Net change in fund balance</i>	-	-	840,935	840,935
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,290,740</u>	<u>1,290,740</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>2,131,675</u>	<u>\$ 2,131,675</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 840,935	
Adjustments to revenues for motor vehicle and gas taxes.			30,537	
Adjustments to expenditures for salaries and operating expenses.			<u>70,641</u>	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 942,113</u>	

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

ROOSEVELT COUNTY
Statement of Fiduciary Net Position
June 30, 2022

Exhibit D-1

	Custodial Funds
<i>Current assets</i>	
Cash and cash equivalents	\$ 25,545
Property taxes receivable	<u>484,856</u>
<i>Total assets</i>	<u><u>\$ 510,401</u></u>
 <i>Current liabilities</i>	
Accounts payable	\$ 362
Due to inmates	24,943
Due to other entities	<u>485,096</u>
<i>Total liabilities</i>	<u><u>\$ 510,401</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, 2022

Exhibit D-2

	Custodial Funds
<i>Additions:</i>	
Contributions from other entities	\$ 6,837,222
Charges for services	<u>1,995</u>
<i>Total additions</i>	<u>6,839,217</u>
 <i>Deductions:</i>	
Distributions to other bodies	6,612,141
Operating expenditures	<u>88,942</u>
<i>Total deductions</i>	<u>6,701,083</u>
 Change in custodial funds due to others	 138,134
Beginning custodial funds due to others	<u>371,905</u>
 Ending custodial funds due to others	 <u><u>\$ 510,039</u></u>

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022, 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 \$340,591 related to property taxes revenue considered "unavailable." The County also has items that qualify for this category related to leases and the pension and OPEB plans which are discussed at Notes 10, 11 and 12.

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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, 2022

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, 2022, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2022, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$9,404,960 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 \$221,804 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, 2022, the County maintains \$2,155,393 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, 2022

NOTE 1. Summary of Significant Accounting Policies (continued)

E. Newly Adopted Accounting Pronouncements

During the year ended June 30, 2022 the County assessed GASB Statements No. 87, Lease's effect on its financial statements and management has made the changes to the financial statements. The County's accounting policy for accounting for Right of Use Assets and related liabilities under GASB Statement No. 87 is to capitalize amounts more than \$25,000 and management has incorporated Note 12 for more detail.

The County also adopted GASB Statements No. 89, Accounting for Interest Cost Incurred before the End of a Construction period, No. 92 Omnibus, No. 95 Postponement of the Effective Dates of Certain Authoritative Guidance, 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. None of these pronouncements have a significant impact on these financial statements.

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
	<u> </u>	<u> </u>
Budgeted Funds:		
General Fund	\$ 579,012	\$ 363,479
Road Fund	\$ (1,844,071)	\$ (1,976,189)

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

Budgetary Information (continued)

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2022 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, 2022.

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

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

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

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

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2022, \$11,068,906 of the County's bank balance of \$11,568,906 was exposed to custodial credit risk. Although the \$11,068,906 was uninsured, \$11,068,906 was collateralized by collateral held by the pledging bank's trust department not in the County's name. None of the County's deposits were uninsured or uncollateralized at June 30, 2022.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 3. Deposits and Investments (continued)

	James Polk Stone Community	Western Bank of Clovis	Total
Amount of deposits	\$ 11,318,906	\$ 250,000	\$ 11,568,906
FDIC Coverage	(250,000)	(250,000)	(500,000)
Total uninsured public funds	<u>11,068,906</u>	<u>-</u>	<u>11,068,906</u>
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	<u>11,068,906</u>	<u>-</u>	<u>11,068,906</u>
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Collateral requirement (50% of uninsured funds)	\$ 5,534,453	\$ -	\$ 5,534,453
Pledged Collateral	<u>15,815,085</u>	<u>-</u>	<u>15,815,085</u>
Over (Under) collateralized	<u>\$ 10,280,632</u>	<u>\$ -</u>	<u>\$ 10,280,632</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, 2022, the County had \$533,032 held at New Mexico Finance Authority (NMFA).

Credit Risk

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

As of June 30, 2022, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating
U.S Treasury & Agency Notes	<1 year	\$ 5,894,900	AAA**
U.S Treasury MM Mutual Fund	<1 year	3,813,673 *	AAA**
		<u>\$ 9,708,573</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 3. Deposits and Investments (continued)

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

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

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

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

Fair Value Measurement

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 3. Deposits and Investments (continued)

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, 2022:

Total	Level 1	Level 2	Level 3
\$ 9,708,573	\$ -	\$ 9,708,573	\$ -

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 10,470,216
Restricted cash and cash equivalents per Exhibit A-1	533,032
Cash - Statement of Fiduciary Net Position per Exhibit E-1	25,545
Certificate of deposit	250,000
U.S. Treasury & Agency Notes	<u>9,708,573</u>
 Total cash, investments, and cash equivalents	 <u>20,987,366</u>
 Add: reconciling items	 823,545
Less: petty cash	(400)
Less: NMFA restricted accounts	(533,032)
Less: Treasury & Agency Notes	<u>(9,708,573)</u>
 Bank balance of deposits	 <u><u>\$ 11,568,906</u></u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 4. Receivables

Receivables as of June 30, 2022, are as follows:

	<u>General</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Property taxes	\$ 410,141	\$ -	\$ -	\$ 410,141
Other taxes:				
Gross receipts taxes	483,630	-	82,227	565,857
Gasoline and oil taxes	65,499	36,597	-	102,096
Motor vehicle taxes	24,227	74,224	-	98,451
Other receivables:				
Charges for services		-	2,420	2,420
Intergovernmental				
State grants	65,197	-	158,082	223,279
Totals	<u>\$ 1,048,694</u>	<u>\$ 110,821</u>	<u>\$ 242,729</u>	<u>\$ 1,402,244</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$340,591 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:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Road Special Revenue Fund	\$ 2,335,000
General Fund	Corrections Fund	200,000
General Fund	Indoor Arena Debt Service Fund	115,102
General Fund	Storm Water Debt Service Fund	8,226
General Fund	Courthouse Renovation Debt Service Fund	181,323
General Fund	Misdemeanor Probation Fund	100,000
General Fund	Milnesand Fire/EMS Special Revenue Fund	3,500
General Fund	Arch Fire/EMS Special Revenue Fund	3,500
	Total	<u>\$ 2,946,651</u>

There were no interfund balances at June 30, 2022.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2022. Land and construction in progress are not subject to depreciation.

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</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	663,320	-	25,720,639
Equipment and vehicles	7,837,775	531,949	24,900	8,344,824
Infrastructure	22,915,338	1,056,815	-	23,972,153
Total being depreciated	<u>55,810,432</u>	<u>2,252,084</u>	<u>24,900</u>	<u>58,037,616</u>
Total capital assets	<u>56,792,743</u>	<u>2,252,084</u>	<u>24,900</u>	<u>59,019,927</u>
Accumulated depreciation:				
Buildings and improvements	14,968,637	522,627	-	15,491,264
Equipment and vehicles	6,358,101	553,959	24,900	6,887,160
Infrastructure	20,134,280	647,206	-	20,781,486
Total accumulated depreciation	<u>41,461,018</u>	<u>1,723,792</u>	<u>24,900</u>	<u>43,159,910</u>
Capital assets, net	<u>\$ 15,331,725</u>	<u>\$ 528,292</u>	<u>\$ -</u>	<u>\$ 15,860,017</u>

Depreciation expense for the year ended June 30, 2022 was charged to the functions of the governmental activities as follows:

General government	\$ 358,792
Public safety	762,068
Public works	378,973
Culture and recreation	223,959
Total	<u>\$ 1,723,792</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 7. Long-term Debt

During the year ended June 30, 2022, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Governmental Activities:	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
NMFA Loans	\$ 7,226,115	\$ 325,000	\$ 548,879	\$ 7,002,236	\$ 591,969
Compensated Absences	181,910	135,269	113,105	204,074	204,074
Total	<u>\$ 7,408,025</u>	<u>\$ 460,269</u>	<u>\$ 661,984</u>	<u>\$ 7,206,310</u>	<u>\$ 796,043</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, 2022
NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 869,642
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	2,536,794
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,131,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	1,139,800
NM CWSRF Loan Storm Water	07/01/21	01/10/32	0.03%	325,000	<u>325,000</u>
Total Loans					<u>\$ 7,002,236</u>

The annual requirements to amortize the Loan Payable as of June 30, 2022, including interest payments are as follows:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 7. Long-term Debt (continued)

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2023	\$ 591,969	\$ 224,235	\$ 816,204
2024	604,101	211,802	815,903
2025	617,784	198,420	816,204
2026	633,439	183,507	816,946
2027	489,319	167,001	656,320
2028-2032	2,707,591	565,625	3,273,216
2033-2036	<u>1,358,033</u>	<u>135,520</u>	<u>1,493,553</u>
Total	<u>\$ 7,002,236</u>	<u>\$ 1,686,110</u>	<u>\$ 8,688,346</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, 2022, compensated absences increased \$22,164 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, 2022.
- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2022.
- 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, 2022.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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. PERA issues a publicly available annual comprehensive financial report that can be obtained at <https://www.nmpera.org/financial-overview/>.

Benefits Provided - Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

TIER II

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

PERA Contribution Rates and Pension Factors in effect during FY21						
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%	9.42%	17.74%	3.00%	2.50%	90.00%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.00%	8.50%	7.65%	2.00%	2.00%	90.00%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.80%	2.50%	2.00%	90.00%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.80%	3.00%	2.50%	90.00%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.30%	3.00%	2.50%	90.00%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.00%	8.50%	10.65%	2.00%	2.00%	90.00%
Municipal Police Plan 2	7.00%	8.50%	15.65%	2.50%	2.00%	90.00%
Municipal Police Plan 3	7.00%	8.50%	19.15%	2.50%	2.00%	90.00%
Municipal Police Plan 4	12.35%	13.85%	19.15%	3.00%	2.50%	90.00%
Municipal Police Plan 5	16.30%	17.80%	19.20%	3.50%	3.00%	90.00%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.00%	9.50%	11.65%	2.00%	2.00%	90.00%
Municipal Fire Plan 2	8.00%	9.50%	18.15%	2.50%	2.00%	90.00%
Municipal Fire Plan 3	8.00%	9.50%	21.90%	2.50%	2.00%	90.00%
Municipal Fire Plan 4	12.80%	14.30%	21.90%	3.00%	2.50%	90.00%
Municipal Fire Plan 5	16.20%	17.70%	21.90%	3.50%	3.00%	90.00%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.00%	3.00%	90.00%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.00%	3.00%	90.00%
State Plan 3 - Peace Officer	7.42%	8.92%	17.24%	3.00%	3.00%	90.00%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.37%	3.00%	3.00%	90.00%

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, 2022, the County reported a liability of \$2,983,415 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2021 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, 2021. 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, 2021, the County’s proportion was 0.26839 percent, which was a decrease of 0.0036 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized pension expense of \$271,326. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 981	\$ -
Changes in proportion	17,855	148,484
Difference between expected and actual experience	74,268	10,214
Net difference between projected and actual earnings on pension plan investments	-	1,226,012
County's contributions subsequent to the measurement date	259,871	-
Total	\$ 352,975	\$ 1,384,710

\$259,871 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, 2022. 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

2023	\$	(281,936)
2024		(230,198)
2025		(276,939)
2026		(502,533)
Total	\$	(1,291,606)

PERA Fund Division Municipal Police: At June 30, 2022, the County reported a liability of \$1,387,989 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021 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, 2021.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the County’s proportion was 0.26839 percent, which was a decrease of 0.0184 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized pension expense of \$145,816. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 540	\$ -
Changes in proportion	301	137,944
Difference between expected and actual experience	104,934	-
Net difference between projected and actual earnings on pension plan investments	-	503,127
County's contributions subsequent to the measurement date	134,069	-
Total	\$ 239,844	\$ 641,071

\$134,069 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, 2022. 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	
2023	\$ (103,613)
2024	(104,605)
2025	(122,065)
2026	(205,013)
Total	\$ (535,296)

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, 2022

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

PERA FUND	
Actuarial Valuation Date	June 30, 2020
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, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2021. These assumptions were adopted by the Board use in the June 30, 2020 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, 2022

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

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2021. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

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

PERA Fund Municipal General Division	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County’s proportionate share of the net pension liability	\$ 5,351,589	\$ 2,983,415	\$ 1,018,944
PERA Fund Municipal Police Division	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County’s proportionate share of the net pension liability	\$ 2,429,996	\$ 1,387,989	\$ 535,281

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, 2022, there were no contributions due and payable to PERA for the County.

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

General Information about the OPEB

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

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

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

Employees covered by benefit terms – At June 30, 2021, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefit	11,754
Current active members	<u>92,484</u>
	<u>157,330</u>
Active membership	
State general	18,691
State police and corrections	1,919
Municipal general	20,357
Municipal police	1,573
Municipal Fire	756
Educational Retirement Board	<u>49,188</u>
	<u>92,484</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 \$72,553 for the year ended June 30, 2022.

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

At June 30, 2022, the County reported a liability of \$2,256,522 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2021. At June 30, 2021, the County's proportion was 0.06858 percent.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

For the year ended June 30, 2022, the County recognized OPEB income of \$257,277. At June 30, 2022 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 32,993	\$ 359,868
Net difference between expected and actual investments on OPEB plan investments	-	64,681
Change of assumptions	451,777	815,813
Changes in proportion	104,050	278,537
County's contributions subsequent to the measurement date	<u>72,553</u>	<u>-</u>
Total	<u>\$ 661,373</u>	<u>\$ 1,518,899</u>

Deferred outflows of resources totaling \$72,553 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, 2022. 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:

2023	\$ (335,969)
2024	(233,736)
2025	(179,732)
2026	(68,939)
2027	<u>(111,703)</u>
Total	<u>\$ (930,079)</u>

Actuarial assumptions. The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation using the following actuarial assumptions:

Validation date	June 30, 2021
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	2.30% for ERB; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00% based on years of service, including inflation

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

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	0.4%
U.S. equity - large cap	6.6%
Non U.S. - emerging markets	9.2%
Non U.S. - developed equities	7.3%
Private equity	10.6%
Credit and structured finance	3.1%
Real estate	3.7%
Absolute return	2.5%
U.S. equity - small/mid cap	6.6%

Discount Rate. The discount rate used to measure the Fund’s total OPEB liability is 3.62% as of June 30, 2021. 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, 2052. Thus, the 7.00% discount rate was used to calculate the net OPEB liability through 2052. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2052, resulting in a blended discount rate of 3.62%.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

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

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

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.62 percent) or 1-percentage-point higher (4.62 percent) than the current discount rate:

	1% Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
County's proportionate share of the net OPEB liability	\$ 2,835,267	\$ 2,256,522	\$ 1,806,322

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	\$ 1,814,971	\$ 2,256,522	\$ 2,612,103

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, 2021.

Payable Changes in the Net OPEB Liability. At June 30, 2022, the County reported a payable of \$4,354 for outstanding contributions due to NMRHCA for the year ended June 30, 2022.

NOTE 12. Leases

As Lessee

During the year 2022 the County implemented GASB Statement No. 87, Leases and the County has long term agreements for the use of equipment which began on July 1, 2021 and will continue through fiscal year 2024. The lease is paid monthly with payments of \$14,618 per month. The equipment has a useful life of 10 years with a purchase option and a discount rate of 2%.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 12. Leases (continued)

A summary of the right to use the assets and changes occurring during the year ended June 30, 2022 follows:

	Balance June 30, 2021	Additions	Dispositions	Balance June 30, 2022
Right of Use Asset				
Equipment	\$ -	\$ 767,609	\$ -	\$ 767,609
Total right of use asset	<u>-</u>	<u>767,609</u>	<u>-</u>	<u>767,609</u>
Less accumulated amortization for:				
Equipment	-	230,283	-	230,283
Total accumulated amortization	<u>-</u>	<u>230,283</u>	<u>-</u>	<u>230,283</u>
Right of use asset, net	<u>\$ -</u>	<u>\$ 537,326</u>	<u>\$ -</u>	<u>\$ 537,326</u>

During the year ended June 30, 2022, the following changes occurred in the lease liability related to the right of use assets reported above in the government-wide statement of net position:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Lease liability	\$ -	\$ 767,609	\$ 494,450	\$ 273,159	\$ 171,515
	<u>\$ -</u>	<u>\$ 767,609</u>	<u>\$ 494,450</u>	<u>\$ 273,159</u>	<u>\$ 171,515</u>

The annual requirements to amortize the lease as of June 30, 2022, including interest payments, is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2023	\$ 171,515	\$ 3,897	\$ 175,412
2024	<u>101,644</u>	<u>679</u>	<u>102,323</u>
	<u>\$ 273,159</u>	<u>\$ 4,576</u>	<u>\$ 277,735</u>

As Lessor

The County leases its Administrative Office to the Office of the Courts. This lease commenced on July 1, 2021 and was for a period of 14 years. The monthly payment for this lease is \$29,537 per month. This lease also has a discount rate of 2%.

As of year-end June 30, 2022, the lease receivable for the building is as follows:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Lease receivable	\$ -	\$ 4,333,371	\$ 269,105	\$ 4,064,266	\$ 274,537
	<u>\$ -</u>	<u>\$ 4,333,371</u>	<u>\$ 269,105</u>	<u>\$ 4,064,266</u>	<u>\$ 274,537</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 13. Joint Powers Agreements

Jail Services

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

NOTE 14. Contingent Liabilities

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

NOTE 15. Restricted Net Position

The government-wide statement of net position reports \$7,717,770 of restricted net position, all of which is restricted by enabling legislation. For descriptions of the related enabling legislation for special revenue, debt service and capital project funds, see pages 27 and 76-77.

NOTE 16. Subsequent Events

The date to which events occurring after June 30, 2022, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 30, 2022, which is the date on which the financial statements were issued. The County, after year-end, received \$66,429 as they were a beneficiary of the New Mexico Opioid Allocation Agreement (NMOAA) which was a settlement reached with Distributor Opioid Defendants, namely McKesson Corp., AmerisourceBergen Corp., and Cardinal Health, Inc..

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 17. 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, 2022

NOTE 17. 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 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	\$10,628.64

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 17. 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)	<p style="text-align: center;">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.</p>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2022

NOTE 17. 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 18. 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 19. Subsequent Pronouncements

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 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. 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 October 2021, GASB Statement No. 98 The Annual Comprehensive Financial Report, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after December 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, 2022

NOTE 19. Subsequent Pronouncements (continued)

In April 2022, GASB Statement No. 99 Omnibus 2022, 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 2022, GASB Statement No. 100 Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2023. The County does not expect this pronouncement to have a material effect on the financial statements.

In June 2022, GASB Statement No. 101 Compensated Absences, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after December 15, 2023. The County does not expect this pronouncement to have a material effect on the financial statements.

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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*

	2022	2021	2020
	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, 2021)	June 30, 2020)	June 30, 2019)
Roosevelt County's proportion of the net pension liability	0.26839%	0.2684%	0.2662%
Roosevelt County's proportionate share of the net pension liability	\$ 2,983,415	\$ 5,427,658	\$ 4,608,186
Roosevelt County's covered payroll	\$ 2,481,381	\$ 2,534,004	\$ 2,428,897
Roosevelt County's proportionate share of the net pension liability as a percentage	120.23%	214.19%	189.72%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	66.36%	70.52%

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

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

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)	2017 Measurement Date (As of and for the year ended June 30, 2016)	2016 Measurement Date (As of and for the year ended June 30, 2015)	2015 Measurement Date (As of and for the year ended June 30, 2014)
0.3007%	0.2553%	0.2343%	0.2761%	0.2866%
\$ 4,794,271	\$ 3,508,038	\$ 3,743,326	\$ 2,815,079	\$ 2,235,788
\$ 2,452,214	\$ 2,244,598	\$ 1,937,232	\$ 2,312,147	\$ 2,521,773
195.51%	156.29%	193.23%	121.75%	88.66%
71.13%	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*

	2022	2021	2020
	Measurement Date (As of and for the year ended June 30, 2021)	Measurement Date (As of and for the year ended June 30, 2020)	Measurement Date (As of and for the year ended June 30, 2019)
Roosevelt County's proportion of the net pension liability	0.26839%	0.2868%	0.2957%
Roosevelt County's proportionate share of the net pension liability	\$ 1,387,989	\$ 2,463,238	\$ 2,184,245
Roosevelt County's covered payroll	\$ 647,557	\$ 677,471	\$ 657,706
Roosevelt County's proportionate share of the net pension liability as a percentage	214.34%	363.59%	332.10%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	66.36%	70.52%

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

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

2019	2018	2017	2016	2015
Measurement Date (As of and for the year ended June 30, 2018)	Measurement Date (As of and for the year ended June 30, 2017)	Measurement Date (As of and for the year ended June 30, 2016)	Measurement Date (As of and for the year ended June 30, 2015)	Measurement Date (As of and for the year ended June 30, 2014)
0.3124%	0.2909%	0.2971%	0.3040%	0.2651%
\$ 2,131,519	\$ 1,616,140	\$ 2,192,092	\$ 1,461,802	\$ 864,197
\$ 637,980	\$ 597,831	\$ 564,085	\$ 596,549	\$ 499,825
334.10%	270.33%	388.61%	245.04%	172.90%
71.13%	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, 2022	As of and for the year ended June 30, 2021	As of and for the year ended June 30, 2020
Contractually required contribution	\$ 259,871	\$ 239,982	\$ 310,541
Contributions in relation to the contractually required contribution	<u>(259,871)</u>	<u>(239,982)</u>	<u>(310,541)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 2,651,743	\$ 2,481,381	\$ 2,534,004
Contributions as a percentage of covered payroll	9.80%	9.67%	12.25%

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

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

As of and for the year ended June 30, 2019	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
\$ 230,986	\$ 234,187	\$ 214,359	\$ 185,006	\$ 220,810
<u>(230,986)</u>	<u>(234,187)</u>	<u>(214,359)</u>	<u>(185,006)</u>	<u>(220,810)</u>
<u>\$ -</u>				
\$ 2,428,897	\$ 2,452,214	\$ 2,244,598	\$ 1,937,232	\$ 2,312,147
9.51%	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, 2022	As of and for the year ended June 30, 2021	As of and for the year ended June 30, 2020
Contractually required contribution	\$ 134,069	\$ 124,007	\$ 129,736
Contributions in relation to the contractually required contribution	<u>(134,069)</u>	<u>(124,007)</u>	<u>(129,736)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 700,098	\$ 647,557	\$ 677,471
Contributions as a percentage of covered payroll	19.15%	19.15%	19.15%

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

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

As of and for the year ended June 30, 2019	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
\$ 124,306	\$ 120,578	\$ 112,990	\$ 106,612	\$ 112,748
<u>(124,306)</u>	<u>(120,578)</u>	<u>(112,990)</u>	<u>(106,612)</u>	<u>(112,748)</u>
<u>\$ -</u>				
\$ 657,706	\$ 637,980	\$ 597,831	\$ 564,085	\$ 596,549
18.90%	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, 2022

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 ACFR <https://www.nmpera.org/financial-overview/>.

Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 2020 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*

	2022 Measurement Date (As of and for the Year Ended June 30, 2021)	2021 Measurement Date (As of and for the Year Ended June 30, 2020)
Roosevelt County's proportion of the net OPEB liability (asset)	0.06858%	0.07081%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 2,256,522	\$ 2,973,247
Roosevelt County's covered payroll	3,156,109	3,238,093
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	71.50%	91.82%
Plan fiduciary net position as a percentage of the total OPEB liability	25.39%	16.50%

* 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.

2020 Measurement Date (As of and for the Year Ended June 30, 2019)	2019 Measurement Date (As of and for the Year Ended June 30, 2018)	2018 Measurement Date (As of and for the Year Ended June 30, 2017)
0.07414%	0.07706%	0.07084%
\$ 2,403,907	\$ 3,350,842	\$ 3,210,237
3,116,134	3,131,087	2,950,945
77.14%	107.02%	108.79%
18.92%	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*

	<u>As of and for the Year Ended June 30, 2022</u>	<u>As of and for the Year Ended June 30, 2021</u>
Contractually required contribution	\$ 72,553	\$ 66,459
Contributions in relation to the contractually required contribution	<u>72,553</u>	<u>66,459</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	3,417,328	3,156,109
Contribution as a percentage of covered payroll	2.12%	2.11%

* 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, 2021 actuarial valuation and the total OPEB liability measured as of June 30, 2021, changes in assumptions include adjustments resulting from a decrease in the discount rate from 2.86% to 3.62%.

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

As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018
\$ 69,192	\$ 66,355	\$ 66,964
<u>69,192</u>	<u>66,355</u>	<u>66,964</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3,238,093	3,116,134	3,131,087
2.14%	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, 2022

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.

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.

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.

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2022

Special Revenue Funds (continued)

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, 2022

Special Revenue

	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 1,285	\$ 595,491	\$ 7,704	\$ 354
Investments	-	-	-	-
Current receivables:				
Other taxes	-	82,227	-	-
Other	-	-	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u>\$ 1,285</u>	<u>\$ 677,718</u>	<u>\$ 7,704</u>	<u>\$ 354</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 1,251	\$ -	\$ -
Accrued payroll	-	239	-	-
<i>Total liabilities</i>	<u>-</u>	<u>1,490</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	354
Health and welfare	1,285	676,228	-	-
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	7,704	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>1,285</u>	<u>676,228</u>	<u>7,704</u>	<u>354</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,285</u>	<u>\$ 677,718</u>	<u>\$ 7,704</u>	<u>\$ 354</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	American Rescue Plan Act	Windmills	County Clerk's User Fees	Misdemeanor Probration
\$ -	\$ 196,833	\$ 952,335	\$ 15,364	\$ 63,189	\$ 167,741
-	-	-	-	114,408	-
-	-	-	-	-	-
-	2,420	-	-	-	-
-	70,017	-	-	-	39,610
<u>\$ -</u>	<u>\$ 269,270</u>	<u>\$ 952,335</u>	<u>\$ 15,364</u>	<u>\$ 177,597</u>	<u>\$ 207,351</u>
\$ -	\$ 2,254	\$ -	\$ -	\$ -	\$ 14,705
-	4,530	2,318	-	-	4,363
-	6,784	2,318	-	-	19,068
-	-	-	-	177,597	-
-	-	-	-	-	-
-	262,486	-	-	-	188,283
-	-	950,017	-	-	-
-	-	-	15,364	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	262,486	950,017	15,364	177,597	188,283
<u>\$ -</u>	<u>\$ 269,270</u>	<u>\$ 952,335</u>	<u>\$ 15,364</u>	<u>\$ 177,597</u>	<u>\$ 207,351</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

Special Revenue

	<u>Traffic Grants</u>	<u>Senior Center</u>	<u>Milnesand Fire/EMS</u>	<u>Milnesand Fire Protection</u>
<i>Assets</i>				
Cash and cash equivalents	\$ 5,474	\$ 167,780	\$ 175,556	\$ 468,859
Investments	-	-	-	110,994
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Due from other governments	118	-	-	-
<i>Total assets</i>	<u>\$ 5,592</u>	<u>\$ 167,780</u>	<u>\$ 175,556</u>	<u>\$ 579,853</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,641
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,641</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	578,212
Public safety	5,592	-	-	-
Health and welfare	-	167,780	-	-
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	175,556	-
<i>Total fund balances</i>	<u>5,592</u>	<u>167,780</u>	<u>175,556</u>	<u>578,212</u>
<i>Total liabilities and fund balances</i>	<u>\$ 5,592</u>	<u>\$ 167,780</u>	<u>\$ 175,556</u>	<u>\$ 579,853</u>

See independent auditors' report

Special Revenue					Debt Service	
Milnesand EMS	Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal	Detention Center	
\$ -	\$ 38,544	\$ 266,208	\$ -	\$ 157,645	\$ 24,240	
-	-	-	-	254,838	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ -</u>	<u>\$ 38,544</u>	<u>\$ 266,208</u>	<u>\$ -</u>	<u>\$ 412,483</u>	<u>\$ 24,240</u>	
\$ -	\$ -	\$ 136	\$ -	\$ 35	\$ -	
-	-	-	-	-	-	
-	-	136	-	35	-	
-	-	-	-	412,448	-	
-	-	266,072	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	24,240	
-	-	-	-	-	-	
-	38,544	-	-	-	-	
-	38,544	266,072	-	412,448	24,240	
<u>\$ -</u>	<u>\$ 38,544</u>	<u>\$ 266,208</u>	<u>\$ -</u>	<u>\$ 412,483</u>	<u>\$ 24,240</u>	

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

Debt Service

	<u>Indoor Arena</u>	<u>Storm Water</u>	<u>Courthouse Renovation</u>	<u>Magistrate Court</u>
<i>Assets</i>				
Cash and cash equivalents	\$ 267,946	\$ 276,915	\$ 203,497	\$ 818,635
Investments	-	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Other	-	-	-	-
Due from other governments	-	48,337	-	-
<i>Total assets</i>	<u>\$ 267,946</u>	<u>\$ 325,252</u>	<u>\$ 203,497</u>	<u>\$ 818,635</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 313	\$ -	\$ 1,367
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>313</u>	<u>-</u>	<u>1,367</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	267,946	324,939	203,497	817,268
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	-	-
<i>Total fund balances</i>	<u>267,946</u>	<u>324,939</u>	<u>203,497</u>	<u>817,268</u>
<i>Total liabilities and fund balances</i>	<u>\$ 267,946</u>	<u>\$ 325,252</u>	<u>\$ 203,497</u>	<u>\$ 818,635</u>

See independent auditors' report

**Total Nonmajor
Governmental
Funds**

\$ 4,871,595
480,240

82,227
2,420
158,082

\$ 5,594,564

\$ 21,702
11,450
33,152

590,045
844,284
456,715
1,795,310
15,364
1,637,890

7,704
214,100

5,561,412

\$ 5,594,564

ROOSEVELT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ 700,307	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	512	-	-	27,800
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Insurance recoveries	-	-	-	-
Miscellaneous	-	-	72,404	-
Total revenues	512	700,307	72,404	27,800
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	68,460	32,215
Public works	-	-	-	-
Health and welfare	-	718,493	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	718,493	68,460	32,215
<i>Excess (deficiency) of revenues over expenditures</i>	512	(18,186)	3,944	(4,415)
<i>Other financing sources (uses)</i>				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	512	(18,186)	3,944	(4,415)
<i>Fund balances - beginning of year</i>	773	694,414	3,760	4,769
Fund balances - end of year	\$ 1,285	\$ 676,228	\$ 7,704	\$ 354

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	American Rescue Plan Act	Windmills	County Clerk's User Fees	Misdemeanor Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	88,025	-	-	-	-
-	39,155	-	-	-	208,103
-	-	-	-	23,541	-
-	44,771	-	-	-	41,263
-	-	-	-	59	-
-	-	-	-	-	-
-	49,994	-	-	-	51,070
-	<u>221,945</u>	-	-	<u>23,600</u>	<u>300,436</u>
-	-	-	-	5,000	6,193
-	202,625	337,628	-	-	208,801
-	-	-	-	-	-
-	-	-	-	-	-
-	34,975	509,059	-	-	6,314
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>237,600</u>	<u>846,687</u>	-	<u>5,000</u>	<u>221,308</u>
-	<u>(15,655)</u>	<u>(846,687)</u>	-	<u>18,600</u>	<u>79,128</u>
-	-	-	-	-	-
-	<u>200,000</u>	-	-	-	<u>100,000</u>
-	<u>200,000</u>	-	-	-	<u>100,000</u>
-	184,345	(846,687)	-	18,600	179,128
-	<u>78,141</u>	<u>1,796,704</u>	<u>15,364</u>	<u>158,997</u>	<u>9,155</u>
\$ -	\$ <u>262,486</u>	\$ <u>950,017</u>	\$ <u>15,364</u>	\$ <u>177,597</u>	\$ <u>188,283</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, 2022

	Special Revenue			
	Traffic Grants	Senior Center	Milnesand Fire/EMS	Milnesand Fire Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	14,422	-	6,239	179,836
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	63
Insurance recoveries	-	122,942	-	-
Miscellaneous	-	-	-	-
Total revenues	14,422	122,942	6,239	179,899
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	14,482	-	1,280	47,848
Public works	-	-	-	-
Health and welfare	-	129,622	-	-
Capital outlay	-	-	488	7,115
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	14,482	129,622	1,768	54,963
<i>Excess (deficiency) of revenues over expenditures</i>	(60)	(6,680)	4,471	124,936
<i>Other financing sources (uses)</i>				
Loan proceeds	-	-	-	-
Transfers in	-	-	3,500	-
Total other financing sources (uses)	-	-	3,500	-
Net change in fund balances	(60)	(6,680)	7,971	124,936
<i>Fund balances - beginning of year</i>	5,652	174,460	167,585	453,276
Fund balances - end of year	\$ 5,592	\$ 167,780	\$ 175,556	\$ 578,212

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Special Revenue					Debt Service
Milnesand EMS	Arch Fire/EMS	Arch Fire Protection	Arch EMS	Reappraisal	Detention Center
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,888
-	-	-	-	-	-
7,054	6,061	85,422	5,000	-	-
-	-	-	-	139,290	-
-	-	-	-	-	-
-	-	-	-	(725)	164
-	-	-	-	11,086	-
-	-	-	-	-	-
<u>7,054</u>	<u>6,061</u>	<u>85,422</u>	<u>5,000</u>	<u>149,651</u>	<u>224,052</u>
-	-	-	-	69,333	-
306	211	94,315	5,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,748	9,000	8,127	-	7,229	-
-	-	-	-	-	209,873
-	-	-	-	-	13,891
<u>7,054</u>	<u>9,211</u>	<u>102,442</u>	<u>5,000</u>	<u>76,562</u>	<u>223,764</u>
-	(3,150)	(17,020)	-	73,089	288
-	-	-	-	-	-
-	3,500	-	-	-	-
-	3,500	-	-	-	-
-	350	(17,020)	-	73,089	288
-	38,194	283,092	-	339,359	23,952
<u>\$ -</u>	<u>\$ 38,544</u>	<u>\$ 266,072</u>	<u>\$ -</u>	<u>\$ 412,448</u>	<u>\$ 24,240</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, 2022

	Debt Service			
	Indoor Arena	Storm Water	Courthouse Renovation	Magistrate Court
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	367,600	-	269,105
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	1,686	-	66	87,301
Insurance recoveries	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,686	367,600	66	356,406
<i>Expenditures</i>				
Current:				
General government	-	-	-	17,340
Public safety	-	-	-	-
Public works	-	26,024	-	-
Health and welfare	-	-	-	-
Capital outlay	-	674,496	-	-
Debt service:				
Principal	62,000	-	104,000	173,006
Interest	53,081	134	76,920	91,536
Total expenditures	115,081	700,654	180,920	281,882
<i>Excess (deficiency) of revenues over expenditures</i>	(113,395)	(333,054)	(180,854)	74,524
<i>Other financing sources (uses)</i>				
Loan proceeds	-	325,000	-	-
Transfers in	115,102	8,226	181,323	-
Total other financing sources (uses)	115,102	333,226	181,323	-
<i>Net change in fund balances</i>	1,707	172	469	74,524
<i>Fund balances - beginning of year</i>	266,239	324,767	203,028	742,744
<i>Fund balances - end of year</i>	\$ 267,946	\$ 324,939	\$ 203,497	\$ 817,268

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**Total Nonmajor
Governmental
Funds**

\$ 924,195

88,025
1,216,309
162,831
86,034
88,614
134,028
173,468

2,873,504

97,866
1,013,171
26,024
848,115
1,263,551

548,879
235,562

4,033,168

(1,159,664)

325,000

611,651

936,651

(223,013)

5,784,425

\$ 5,561,412

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SUPPORTING SCHEDULES

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ROOSEVELT COUNTY
Schedule of Collateral Pledged By Depository
For Public Funds
June 30, 2022

Schedule I

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2022
The James Polk Stone Community Bank				
	FHLB CALLABLE	6/28/2033	3130AEH78	\$ 974,451
	FHLB CALLABLE	3/30/2027	3133ELUN2	916,367
	FHLB CALLABLE	11/30/2026	3133ENFP0	920,851
	FHLB CALLABLE	7/21/2028	3134GWCW4	879,920
	FNMA NONCALLABLE	5/15/2029	31359MEU3	1,174,927
	FNMA NONCALLABLE	8/5/2030	3135G05Q2	818,710
	FNMA NONCALLABLE	10/8/2027	3135G05Y5	876,613
	FNMA NONCALLABLE	4/24/2026	3135G0K36	479,991
	FNMA NONCALLABLE	9/24/2026	3135G0Q22	472,487
	FHLB CALLABLE	11/25/2026	3135GA4N8	898,776
	FHLB CALLABLE	12/14/2028	3135GA7B1	862,502
	FHLMC #SB8020	12/1/2034	3132D54D1	303,553
	FHLMC #SB8031	2/1/2035	3132D54Q2	320,940
	FHLMC #SB8100	3/1/2036	3132D57M8	755,679
	FHLMC #SBRB5036	1/1/2040	3133KYSZ3	310,781
	FNMA #BC0260	2/1/2031	3140EUJE0	603,768
	FNMA #BO05388	12/1/2049	3140K07A0	214,797
	FNMA #CA9370	3/1/2036	3140QHMU6	777,645
	FNMA #FM7257	5/1/2036	3140XBB33	1,390,607
	FNMA #MA3188	11/1/2032	31418CRJ5	424,292
	FNMA #MA4476	11/1/2031	31418D6N7	858,167
	FNMA #MA3956	3/1/2035	31418DME9	299,141
	FNMA #MA3965	3/1/2040	31418DMP4	280,120
<i>Total James Polk Stone Community Bank</i>				\$ 15,815,085
Name and location of safekeeper for above pledged collateral: Independent Bankers Bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				\$ 15,815,085

See independent auditors' report.

ROOSEVELT COUNTY
Schedule of Deposit and Investment Accounts
June 30, 2022

Bank Account Type/Name	James Polk Stone Bank	Moreton Capital Markets	Western Bank of Clovis
Checking-Treasurer	\$ 939	\$ -	\$ -
Checking-Treasurer Hold St	11,274,576	-	-
Checking-Detention Account	24,943	-	-
Checking-Treasurers Sheriff's Evidence Account	7,842	-	-
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	-	9,708,573	-
Western Bank of Clovis CD	-	-	250,000
Total	11,318,906	9,708,573	250,000
Reconciling items	(823,545)	-	-
<i>Reconciled balance</i>	<u>10,495,361</u>	<u>9,708,573</u>	<u>250,000</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.

<u>New Mexico Finance Authority</u>	<u>Totals</u>
\$ -	\$ 939
-	11,274,576
-	24,943
-	7,842
-	10,606
28,629	28,629
123,526	123,526
55,644	55,644
269,845	269,845
31,148	31,148
24,240	24,240
-	9,708,573
-	250,000
533,032	21,810,511
-	(823,545)
533,032	20,986,966
	(9,958,573)
	400
	(25,545)
	(533,032)
	\$ 10,470,216

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ROOSEVELT COUNTY

Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2022

Property taxes receivable June 30, 2021	\$ 741,105
Changes to Tax Roll:	
Net taxes charged to Treasurer for fiscal year	14,062,970
Adjustments:	
Charge off of taxes receivable	87
Adjustments (net)	(19,995)
Total receivables prior to collections	14,082,878
Collections for fiscal year ended June 30, 2022	<u>(13,928,986)</u>
Property taxes receivable June 30, 2022	<u>\$ 894,997</u>
Per Treasurer's report:	
Property taxes receivable by year:	
2012	\$ 101
2013	96
2014	115
2015	378
2016	132,480
2017	35,669
2018	47,046
2019	81,665
2020	153,300
2021	<u>444,147</u>
Total property taxes receivable	<u>\$ 894,997</u>

See independent auditors' report.

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 48,845	\$ -	\$ 48,065	\$ -
2013	45,867	-	45,061	-
2014	41,178	-	41,023	-
2015	46,053	-	45,988	-
2016	46,095	-	46,025	-
2017	52,019	-	51,954	-
2018	46,398	-	46,375	-
2019	49,576	236	48,738	236
2020	43,910	2,046	43,593	2,046
2021	34,082	32,912	32,912	32,912
Total	<u>454,022</u>	<u>35,195</u>	<u>449,734</u>	<u>35,195</u>
952 DFA/ADMINISTRATIVE SERVICES				
2012	50	-	50	-
2013	19	-	19	-
2014	15	-	15	-
2015	19	-	19	-
2016	35	-	35	-
2017	32	-	32	-
2018	35	-	35	-
2019	77	45	77	45
2020	41	8	41	8
2021	41	41	41	41
Total	<u>364</u>	<u>94</u>	<u>364</u>	<u>94</u>
953 DFA/ADMINISTRATIVE SERVICES				
2012	49	-	39	-
2013	48	-	35	-
2014	55	-	55	-
2015	63	-	63	-
2016	85	-	85	-
2017	263	-	263	-
2018	148	-	145	-
2019	145	6	127	6
2020	138	1	119	1
2021	114	104	104	104
Total	<u>1,109</u>	<u>111</u>	<u>1,035</u>	<u>111</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>
\$ 48,065	\$ -	\$ 780	\$ -	\$ -
45,061	-	805	-	-
41,023	-	155	-	-
45,988	-	-	-	65
46,025	-	-	-	70
51,954	-	-	-	65
46,375	-	-	-	22
48,738	-	547	-	290
43,593	2	2	-	315
32,912	-	-	-	1,170
<u>449,734</u>	<u>2</u>	<u>2,290</u>	<u>-</u>	<u>1,997</u>
50	-	-	-	-
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
35	-	-	-	-
77	-	-	-	-
41	-	-	-	-
41	-	-	-	-
<u>364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
39	-	10	-	-
35	-	13	-	-
55	-	-	-	-
63	-	-	-	-
85	-	-	-	-
263	-	-	-	-
145	-	-	-	3
127	-	-	-	18
119	-	-	-	20
104	-	-	-	10
<u>1,035</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>51</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2022

<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				
2012	\$ 628	\$ -	\$ 625	\$ -
2013	785	-	782	-
2014	718	-	718	-
2015	874	-	860	-
2016	935	-	921	-
2017	969	-	948	-
2018	1,050	-	1,038	-
2019	1,141	9	1,126	9
2020	958	51	932	51
2021	869	835	835	835
Total	<u>8,927</u>	<u>895</u>	<u>8,784</u>	<u>895</u>
956 DFA/ADMINISTRATIVE SERVICES				
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	-	144,709	-
2019	123,035	-	120,267	-
2020	111,219	5,040	109,476	5,040
2021	115,272	109,928	109,928	109,928
Total	<u>1,368,207</u>	<u>114,969</u>	<u>1,357,906</u>	<u>114,969</u>
957 DFA/ADMINISTRATIVE SERVICES				
2015	12	-	12	-
2016	13	-	13	-
Total	<u>25</u>	<u>-</u>	<u>25</u>	<u>-</u>
958 DFA/ADMINISTRATIVE SERVICES				
2012	1	-	1	-
2013	1	-	1	-
2014	-	-	-	-
2015	2	-	2	-
2016	1	-	1	-
2017	2	-	2	-
2018	3	-	3	-
2019	2	-	2	-
2020	3	1	2	1
2021	3	2	2	2
Total	<u>17</u>	<u>3</u>	<u>15</u>	<u>3</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>
\$ 625	\$ -	\$ 3	\$ -	\$ -
782	-	4	-	-
718	-	-	-	-
860	-	-	-	14
921	-	-	-	14
948	-	-	-	21
1,038	-	-	-	12
1,126	-	2	-	13
932	6	6	-	20
835	-	-	-	34
<u>8,784</u>	<u>6</u>	<u>15</u>	<u>-</u>	<u>128</u>
123,031	-	244	-	-
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
155,439	-	-	-	-
144,709	-	-	-	-
120,267	-	-	-	2,768
109,476	-	-	-	1,743
109,928	-	-	-	5,344
<u>1,357,906</u>	<u>-</u>	<u>446</u>	<u>-</u>	<u>9,855</u>
12	-	-	-	-
13	-	-	-	-
<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1	-	-	-	-
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
2	-	-	-	-
2	-	-	-	1
2	-	-	-	1
<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 172,847	\$ -	\$ 171,810	\$ -
2013	186,392	-	185,546	-
2014	171,620	-	171,287	-
2015	214,802	-	214,723	-
2016	205,315	-	205,231	-
2017	208,725	-	208,638	-
2018	192,344	-	192,306	-
2019	173,975	295	170,336	295
2020	156,270	7,148	154,162	7,148
2021	150,381	143,822	143,822	143,822
Total	<u>1,832,670</u>	<u>151,265</u>	<u>1,817,863</u>	<u>151,265</u>
 C1NR_M CITY OF PORTALES				
2012	115,015	-	115,015	-
2013	122,990	-	122,990	-
2014	122,022	-	122,013	-
2015	137,137	-	137,069	-
2016	134,522	-	119,774	-
2017	127,951	4	123,875	4
2018	139,052	22	134,851	22
2019	148,377	255	144,017	255
2020	148,767	3,655	143,627	3,655
2021	155,964	146,077	146,077	146,077
Total	<u>1,351,798</u>	<u>150,013</u>	<u>1,309,306</u>	<u>150,013</u>
 C1NR_S_CAP PORTALES SCHOOLS				
2012	93,783	-	93,783	-
2013	98,724	-	98,724	-
2014	94,007	-	94,001	-
2015	98,466	-	98,418	-
2016	90,959	-	80,987	-
2017	85,557	3	82,832	3
2018	88,343	14	85,674	14
2019	92,017	158	89,313	158
2020	92,259	2,266	89,071	2,266
2021	96,722	90,590	90,590	90,590
Total	<u>930,838</u>	<u>93,032</u>	<u>903,391</u>	<u>93,032</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>
\$ 171,810	\$ -	\$ 1,037	\$ -	\$ -
185,546	-	847	-	-
171,287	-	332	-	-
214,723	-	-	-	79
205,231	-	-	-	84
208,638	-	-	-	86
192,306	-	-	-	37
170,336	-	549	-	3,089
154,162	9	9	-	2,099
143,822	-	-	-	6,558
<u>1,817,863</u>	<u>9</u>	<u>2,774</u>	<u>-</u>	<u>12,033</u>
115,015	-	-	-	-
122,990	-	-	-	-
122,013	-	9	-	-
137,069	-	68	-	-
119,774	-	3	-	14,746
123,875	-	155	-	3,921
134,851	-	76	-	4,125
144,017	-	51	-	4,309
143,627	-	-	-	5,140
146,077	-	-	-	9,887
<u>1,309,306</u>	<u>-</u>	<u>361</u>	<u>-</u>	<u>42,130</u>
93,783	-	-	-	-
98,724	-	-	-	-
94,001	-	7	-	-
98,418	-	49	-	-
80,987	-	2	-	9,971
82,832	-	104	-	2,622
85,674	-	48	-	2,621
89,313	-	32	-	2,672
89,071	-	-	-	3,188
90,590	-	-	-	6,132
<u>903,391</u>	<u>-</u>	<u>241</u>	<u>-</u>	<u>27,206</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2022

<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				
2012	\$ 401,076	\$ -	\$ 401,076	\$ -
2013	356,863	-	356,863	-
2014	332,645	-	332,621	-
2015	361,640	-	361,461	-
2016	307,767	-	274,024	-
2017	241,315	8	233,627	8
2018	248,907	39	241,387	39
2019	251,528	433	244,136	433
2020	234,614	5,764	226,507	5,764
2021	288,860	270,548	270,548	270,548
Total	<u>3,025,215</u>	<u>276,791</u>	<u>2,942,250</u>	<u>276,791</u>
C1NR_S_OPP PORTALES SCHOOLS				
2012	23,470	-	23,470	-
2013	24,668	-	24,668	-
2014	23,502	-	23,500	-
2015	24,604	-	24,592	-
2016	22,716	-	20,225	-
2017	21,389	1	20,708	1
2018	22,086	3	21,419	3
2019	23,004	40	22,328	40
2020	23,065	567	22,268	567
2021	24,180	22,648	22,648	22,648
Total	<u>232,684</u>	<u>23,258</u>	<u>225,825</u>	<u>23,258</u>
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2012	-	-	-	-
2013	22,558	-	22,558	-
2014	45,077	-	45,073	-
2015	51,407	-	51,382	-
2016	54,825	-	48,814	-
2017	68,061	2	65,893	2
2018	70,542	11	68,411	11
2019	62,756	108	60,911	108
2020	40,917	1,005	39,503	1,005
2021	-	-	-	-
Total	<u>416,142</u>	<u>1,126</u>	<u>402,545</u>	<u>1,126</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>
\$ 401,076	\$ -	\$ -	\$ -	\$ -
356,863	-	-	-	-
332,621	-	24	-	-
361,461	-	179	-	-
274,024	-	6	-	33,737
233,627	-	293	-	7,396
241,387	-	135	-	7,385
244,136	-	87	-	7,305
226,507	-	-	-	8,107
270,548	-	-	-	18,312
<u>2,942,250</u>	<u>-</u>	<u>724</u>	<u>-</u>	<u>82,242</u>
23,470	-	-	-	-
24,668	-	-	-	-
23,500	-	2	-	-
24,592	-	12	-	-
20,225	-	-	-	2,490
20,708	-	26	-	656
21,419	-	12	-	655
22,328	-	8	-	668
22,268	-	-	-	797
22,648	-	-	-	1,533
<u>225,825</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>6,799</u>
-	-	-	-	-
22,558	-	-	-	-
45,073	-	3	-	-
51,382	-	25	-	-
48,814	-	1	-	6,010
65,893	-	83	-	2,086
68,411	-	38	-	2,093
60,911	-	22	-	1,823
39,503	-	-	-	1,414
-	-	-	-	-
<u>402,545</u>	<u>-</u>	<u>172</u>	<u>-</u>	<u>13,425</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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					
	2012	\$ 274,205	\$ -	\$ 274,198	\$ -
	2013	284,622	-	284,616	-
	2014	299,365	-	299,358	-
	2015	306,414	-	306,410	-
	2016	308,751	13	308,724	13
	2017	314,509	84	314,415	84
	2018	325,494	510	325,396	510
	2019	333,730	3,307	331,570	3,307
	2020	340,098	7,726	332,937	7,726
	2021	346,589	326,171	326,171	326,171
Total		<u>3,133,776</u>	<u>337,810</u>	<u>3,103,794</u>	<u>337,810</u>
C1R_S_CAP PORTALES SCHOOLS					
	2012	172,370	-	172,365	-
	2013	178,093	-	178,089	-
	2014	188,412	-	188,408	-
	2015	193,713	-	193,711	-
	2016	195,775	8	195,758	8
	2017	223,611	60	223,544	60
	2018	230,698	361	230,628	361
	2019	237,271	2,351	235,736	2,351
	2020	241,332	5,482	236,251	5,482
	2021	245,966	231,476	231,476	231,476
Total		<u>2,107,242</u>	<u>239,739</u>	<u>2,085,966</u>	<u>239,739</u>
C1R_S_DEBT PORTALES SCHOOLS					
	2012	726,470	-	726,452	-
	2013	643,434	-	643,421	-
	2014	699,211	-	699,193	-
	2015	725,015	-	725,005	-
	2016	689,669	29	689,608	29
	2017	630,695	169	630,507	169
	2018	650,641	1,019	650,446	1,019
	2019	651,840	6,459	647,622	6,459
	2020	617,102	14,019	604,108	14,019
	2021	741,999	698,286	698,286	698,286
Total		<u>6,776,076</u>	<u>719,980</u>	<u>6,714,648</u>	<u>719,980</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>
\$ 274,198	\$ -	\$ 6	\$ -	\$ 1
284,616	-	5	-	1
299,358	-	5	-	3
306,410	-	2	-	3
308,724	-	2	-	26
314,415	-	-	-	93
325,396	-	1	-	97
331,570	-	-	-	2,160
332,937	1	1	-	7,161
326,171	-	-	-	20,419
<u>3,103,794</u>	<u>1</u>	<u>21</u>	<u>-</u>	<u>29,962</u>
172,365	-	4	-	1
178,089	-	3	-	1
188,408	-	3	-	2
193,711	-	1	-	2
195,758	-	1	-	16
223,544	-	-	-	66
230,628	-	1	-	68
235,736	-	-	-	1,535
236,251	-	-	-	5,081
231,476	-	-	-	14,491
<u>2,085,966</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>21,263</u>
726,452	-	15	-	3
643,421	-	11	-	2
699,193	-	12	-	6
725,005	-	4	-	6
689,608	-	4	-	57
630,507	-	-	-	187
650,446	-	2	-	193
647,622	-	-	-	4,218
604,108	1	1	-	12,993
698,286	-	-	-	43,713
<u>6,714,648</u>	<u>1</u>	<u>49</u>	<u>-</u>	<u>61,379</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 42,079	\$ -	\$ 42,078	\$ -
2013	43,481	-	43,480	-
2014	45,942	-	45,941	-
2015	47,275	-	47,274	-
2016	47,789	2	47,785	2
2017	48,747	13	48,733	13
2018	50,227	79	50,212	79
2019	51,627	512	51,293	512
2020	52,537	1,194	51,431	1,194
2021	53,541	50,387	50,387	50,387
Total	<u>483,247</u>	<u>52,186</u>	<u>478,615</u>	<u>52,186</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2012	-	-	-	-
2013	40,673	-	40,672	-
2014	94,750	-	94,747	-
2015	103,061	-	103,059	-
2016	122,856	5	122,845	5
2017	177,883	48	177,830	48
2018	184,396	289	184,341	289
2019	162,632	1,611	161,580	1,611
2020	107,623	2,445	105,357	2,445
2021	-	-	-	-
Total	<u>993,874</u>	<u>4,398</u>	<u>990,431</u>	<u>4,398</u>
C2NR_M TOWN OF ELIDA				
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	5	1,937	5
2018	1,986	5	1,986	5
2019	2,068	44	2,067	44
2020	2,152	48	2,128	48
2021	2,291	2,177	2,177	2,177
Total	<u>19,198</u>	<u>2,278</u>	<u>19,058</u>	<u>2,278</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>
\$ 42,078	\$ -	\$ 1	\$ -	\$ -
43,480	-	1	-	-
45,941	-	1	-	-
47,274	-	-	-	-
47,785	-	-	-	4
48,733	-	-	-	15
50,212	-	-	-	15
51,293	-	-	-	334
51,431	-	-	-	1,106
50,387	-	-	-	3,154
<u>478,615</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>4,629</u>
-	-	-	-	-
40,672	-	1	-	-
94,747	-	2	-	1
103,059	-	1	-	1
122,845	-	1	-	10
177,830	-	-	-	53
184,341	-	1	-	55
161,580	-	-	-	1,052
105,357	-	-	-	2,266
-	-	-	-	-
<u>990,431</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>3,438</u>
1,627	-	-	-	-
1,703	-	-	-	-
1,747	-	-	-	-
1,775	-	-	-	-
1,911	-	-	-	-
1,937	-	-	-	-
1,986	-	-	-	1
2,067	-	-	-	1
2,128	-	-	-	25
2,177	-	-	-	114
<u>19,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	5	2,207	5
2018	2,379	6	2,378	6
2019	2,485	53	2,484	53
2020	2,510	55	2,481	55
2021	2,554	2,427	2,427	2,427
Total	<u>21,172</u>	<u>2,547</u>	<u>21,015</u>	<u>2,547</u>
C2NR_S_DEBT ELIDA SCHOOLS				
2012	2,970	-	2,970	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>2,970</u>	<u>-</u>	<u>2,970</u>	<u>-</u>
C2NR_S_OPP ELIDA SCHOOLS				
2012	381	-	381	-
2013	424	-	424	-
2014	450	-	450	-
2015	428	-	428	-
2016	452	-	452	-
2017	483	1	483	1
2018	521	1	521	1
2019	574	12	574	12
2020	596	13	589	13
2021	639	607	607	607
Total	<u>4,947</u>	<u>635</u>	<u>4,908</u>	<u>635</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>
\$ 1,524	\$ -	\$ -	\$ -	\$ -
1,696	-	-	-	-
1,799	-	-	-	-
1,956	-	-	-	-
2,063	-	-	-	-
2,207	-	-	-	-
2,378	-	-	-	1
2,484	-	-	-	1
2,481	-	-	-	29
2,427	-	-	-	127
<u>21,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158</u>
2,970	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
381	-	-	-	-
424	-	-	-	-
450	-	-	-	-
428	-	-	-	-
452	-	-	-	-
483	-	-	-	-
521	-	-	-	-
574	-	-	-	-
589	-	-	-	7
607	-	-	-	32
<u>4,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C2R_M TOWN OF ELIDA				
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	-	1,847	-
2018	1,919	-	1,919	-
2019	1,982	-	1,982	-
2020	2,018	5	1,993	5
2021	2,051	1,934	1,934	1,934
Total	<u>18,719</u>	<u>1,939</u>	<u>18,564</u>	<u>1,939</u>
C2R_S_CAP ELIDA SCHOOLS				
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	-	2,234	-
2018	2,228	-	2,228	-
2019	2,262	-	2,262	-
2020	2,354	5	2,325	5
2021	2,708	2,553	2,553	2,553
Total	<u>22,117</u>	<u>2,559</u>	<u>21,918</u>	<u>2,559</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,646	-	-	-	-
1,782	-	-	-	-
1,799	-	-	-	-
1,832	-	-	-	-
1,831	-	-	-	-
1,847	-	13	-	-
1,919	-	-	-	-
1,982	-	-	-	-
1,993	8	8	-	16
1,934	-	-	-	117
<u>18,564</u>	<u>8</u>	<u>21</u>	<u>-</u>	<u>133</u>
1,887	-	-	-	-
2,027	-	-	-	-
2,035	-	-	-	-
2,183	-	-	-	-
2,184	-	-	-	-
2,234	-	16	-	-
2,228	-	-	-	-
2,262	-	-	-	-
2,325	10	10	-	19
2,553	-	-	-	154
<u>21,918</u>	<u>10</u>	<u>25</u>	<u>-</u>	<u>174</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 3,620	\$ -	\$ 3,620	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>3,620</u>	<u>-</u>	<u>3,620</u>	<u>-</u>
C2R_S_OPP ELIDA SCHOOLS				
2012	410	-	410	-
2013	440	-	440	-
2014	442	-	442	-
2015	460	-	460	-
2016	460	-	460	-
2017	473	-	469	-
2018	469	-	469	-
2019	476	-	476	-
2020	495	1	489	1
2021	495	467	467	467
Total	<u>4,618</u>	<u>468</u>	<u>4,581</u>	<u>468</u>
C2R_S_TECH_DEBT ELIDA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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					
	2012	\$ 655	\$ -	\$ 655	\$ -
	2013	661	-	661	-
	2014	725	-	725	-
	2015	783	-	783	-
	2016	681	-	681	-
	2017	692	-	692	-
	2018	977	4	977	4
	2019	997	4	997	4
	2020	947	24	918	24
	2021	926	816	816	816
Total		<u>8,043</u>	<u>848</u>	<u>7,904</u>	<u>848</u>
C39NR_S_CAP DORA SCHOOLS					
	2012	588	-	588	-
	2013	594	-	594	-
	2014	666	-	666	-
	2015	708	-	708	-
	2016	612	-	612	-
	2017	623	-	623	-
	2018	878	4	878	4
	2019	896	4	896	4
	2020	851	21	825	21
	2021	833	734	734	734
Total		<u>7,249</u>	<u>762</u>	<u>7,125</u>	<u>762</u>
C39NR_S_DEBT DORA SCHOOLS					
	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	10	2,415	10
	2019	2,265	10	2,265	10
	2020	2,331	58	2,261	58
	2021	539	475	475	475
Total		<u>16,202</u>	<u>553</u>	<u>16,068</u>	<u>553</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>
\$ 655	\$ -	\$ -	\$ -	\$ -
661	-	-	-	-
725	-	-	-	-
783	-	-	-	-
681	-	-	-	-
692	-	-	-	-
977	-	-	-	-
997	-	-	-	-
918	-	-	-	29
816	-	-	-	110
<u>7,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139</u>
588	-	-	-	-
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
612	-	-	-	-
623	-	-	-	-
878	-	-	-	-
896	-	-	-	-
825	-	-	-	26
734	-	-	-	99
<u>7,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125</u>
958	-	-	-	-
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,068	-	-	-	-
1,979	-	-	-	-
2,415	-	-	-	-
2,265	-	-	-	-
2,261	-	-	-	71
475	-	-	-	64
<u>16,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 147	\$ -	\$ 147	\$ -
2013	149	-	149	-
2014	166	-	166	-
2015	177	-	177	-
2016	153	-	153	-
2017	156	-	156	-
2018	220	1	220	1
2019	224	1	224	1
2020	213	5	206	5
2021	208	183	183	183
Total	<u>1,812</u>	<u>191</u>	<u>1,781</u>	<u>191</u>
C39NR_S_TEC_DEBT DORA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	736	-	736	-
2018	470	2	470	2
2019	190	1	190	1
2020	-	-	-	-
2021	1,742	1,535	1,535	1,535
Total	<u>3,771</u>	<u>1,538</u>	<u>3,564</u>	<u>1,538</u>
C39R_M VILLAGE OF DORA				
2012	918	-	918	-
2013	943	-	943	-
2014	952	-	952	-
2015	1,000	-	1,000	-
2016	1,011	-	1,011	-
2017	1,027	1	1,027	1
2018	1,060	1	1,059	1
2019	1,095	3	1,082	3
2020	1,114	69	1,089	69
2021	1,136	938	938	938
Total	<u>10,256</u>	<u>1,012</u>	<u>10,021</u>	<u>1,012</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>
\$ 147	\$ -	\$ -	\$ -	\$ -
149	-	-	-	-
166	-	-	-	-
177	-	-	-	-
153	-	-	-	-
156	-	-	-	-
220	-	-	-	-
224	-	-	-	-
206	-	-	-	6
183	-	-	-	25
<u>1,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
736	-	-	-	-
470	-	-	-	-
190	-	-	-	-
-	-	-	-	-
<u>1,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>
<u>3,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>
918	-	-	-	-
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,011	-	-	-	-
1,027	-	-	-	-
1,059	-	-	-	1
1,082	-	-	-	12
1,089	-	-	-	25
938	-	-	-	198
<u>10,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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					
	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	1	1,422	1
	2018	1,439	1	1,438	1
	2019	1,435	3	1,419	3
	2020	1,451	90	1,419	90
	2021	1,467	1,211	1,211	1,211
Total		<u>13,376</u>	<u>1,307</u>	<u>13,071</u>	<u>1,307</u>
C39R_S_DEBT DORA SCHOOLS					
	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	4	4,517	4
	2018	3,964	4	3,961	4
	2019	3,670	9	3,629	9
	2020	4,032	251	3,943	251
	2021	965	797	797	797
Total		<u>30,572</u>	<u>1,064</u>	<u>30,271</u>	<u>1,064</u>
C39R_S_OPP DORA SCHOOLS					
	2012	282	-	282	-
	2013	294	-	294	-
	2014	287	-	287	-
	2015	309	-	309	-
	2016	330	-	330	-
	2017	331	-	331	-
	2018	336	-	336	-
	2019	335	1	331	1
	2020	338	21	331	21
	2021	342	282	282	282
Total		<u>3,184</u>	<u>304</u>	<u>3,113</u>	<u>304</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>
\$ 1,159	\$ -	\$ -	\$ -	\$ -
1,205	-	-	-	-
1,178	-	-	-	-
1,267	-	-	-	-
1,353	-	-	-	-
1,422	-	-	-	-
1,438	-	-	-	1
1,419	-	-	-	16
1,419	-	-	-	32
1,211	-	-	-	256
<u>13,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305</u>
1,888	-	-	-	-
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,747	-	-	-	-
4,517	-	-	-	-
3,961	-	-	-	3
3,629	-	-	-	41
3,943	-	-	-	89
797	-	-	-	168
<u>30,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>301</u>
282	-	-	-	-
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
330	-	-	-	-
331	-	-	-	-
336	-	-	-	-
331	-	-	-	4
331	-	-	-	7
282	-	-	-	60
<u>3,113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	-	1,452	-
2017	1,680	1	1,680	1
2018	772	1	771	1
2019	308	1	304	1
2020	-	-	-	-
2021	3,117	2,573	2,573	2,573
Total	<u>7,328</u>	<u>2,576</u>	<u>6,780</u>	<u>2,576</u>
C401NR_M VILLAGE OF CAUSEY				
2012	1,846	-	1,846	-
2013	1,965	-	1,965	-
2014	1,764	-	1,764	-
2015	1,792	-	1,792	-
2016	1,803	1	1,803	1
2017	1,826	1	1,826	1
2018	1,649	1	1,649	1
2019	1,729	1	1,729	1
2020	1,716	3	1,716	3
2021	1,727	1,720	1,720	1,720
Total	<u>17,817</u>	<u>1,727</u>	<u>17,810</u>	<u>1,727</u>
C401NR_S_CAP DORA SCHOOLS				
2012	1,659	-	1,659	-
2013	1,766	-	1,766	-
2014	1,585	-	1,585	-
2015	1,591	-	1,591	-
2016	1,620	1	1,620	1
2017	1,641	1	1,641	1
2018	1,482	1	1,482	1
2019	1,554	1	1,554	1
2020	1,542	3	1,542	3
2021	1,553	1,546	1,546	1,546
Total	<u>15,995</u>	<u>1,552</u>	<u>15,988</u>	<u>1,552</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	-	-	-	-
1,680	-	-	-	-
771	-	-	-	1
304	-	-	-	3
-	-	-	-	-
2,573	-	-	-	544
<u>6,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>548</u>
1,846	-	-	-	-
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,803	-	-	-	-
1,826	-	-	-	-
1,649	-	-	-	-
1,729	-	-	-	-
1,716	-	-	-	-
1,720	-	-	-	7
<u>17,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
1,659	-	-	-	-
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,620	-	-	-	-
1,641	-	-	-	-
1,482	-	-	-	-
1,554	-	-	-	-
1,542	-	-	-	-
1,546	-	-	-	7
<u>15,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 2,703	\$ -	\$ 2,703	\$ -
2013	1,740	-	1,740	-
2014	3,173	-	3,173	-
2015	3,882	-	3,882	-
2016	5,475	3	5,475	3
2017	5,214	3	5,214	3
2018	4,074	3	4,074	3
2019	3,930	3	3,930	3
2020	4,226	7	4,226	7
2021	1,006	1,002	1,002	1,002
Total	<u>35,424</u>	<u>1,020</u>	<u>35,420</u>	<u>1,020</u>
C401NR_S_OPP DORA SCHOOLS				
2012	415	-	415	-
2013	442	-	442	-
2014	396	-	396	-
2015	398	-	398	-
2016	405	-	405	-
2017	410	-	410	-
2018	370	-	370	-
2019	389	-	389	-
2020	386	1	386	1
2021	388	387	387	387
Total	<u>3,999</u>	<u>388</u>	<u>3,997</u>	<u>388</u>
C401NR_S_TEC_DBT DORA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	1	1,675	1
2017	1,939	1	1,939	1
2018	794	1	794	1
2019	330	-	330	-
2020	-	-	-	-
2021	3,248	3,234	3,234	3,234
Total	<u>7,985</u>	<u>3,237</u>	<u>7,971</u>	<u>3,237</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>
\$ 2,703	\$ -	\$ -	\$ -	\$ -
1,740	-	-	-	-
3,173	-	-	-	-
3,882	-	-	-	-
5,475	-	-	-	-
5,214	-	-	-	-
4,074	-	-	-	-
3,930	-	-	-	-
4,226	-	-	-	-
1,002	-	-	-	4
<u>35,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
415	-	-	-	-
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	-
370	-	-	-	-
389	-	-	-	-
386	-	-	-	-
387	-	-	-	2
<u>3,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,675	-	-	-	-
1,939	-	-	-	-
794	-	-	-	-
330	-	-	-	-
-	-	-	-	-
3,234	-	-	-	14
<u>7,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 443	\$ -	\$ 443	\$ -
2013	454	-	454	-
2014	457	-	457	-
2015	463	-	463	-
2016	463	-	463	-
2017	470	-	470	-
2018	485	-	485	-
2019	501	-	501	-
2020	510	-	510	-
2021	518	515	515	515
Total	<u>4,762</u>	<u>515</u>	<u>4,759</u>	<u>515</u>
C401R_S_CAP DORA SCHOOLS				
2012	450	-	450	-
2013	530	-	530	-
2014	610	-	610	-
2015	627	-	627	-
2016	590	-	590	-
2017	641	-	641	-
2018	618	-	618	-
2019	622	-	622	-
2020	634	-	634	-
2021	726	722	722	722
Total	<u>6,047</u>	<u>722</u>	<u>6,043</u>	<u>722</u>
C401R_S_DEBT DORA SCHOOLS				
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	-	1,589	-
2020	1,762	-	1,762	-
2021	478	475	475	475
Total	<u>13,717</u>	<u>475</u>	<u>13,714</u>	<u>475</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>
\$ 443	\$ -	\$ -	\$ -	\$ -
454	-	-	-	-
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
485	-	-	-	-
501	-	-	-	-
510	-	-	-	-
515	-	-	-	3
<u>4,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
450	-	-	-	-
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
618	-	-	-	-
622	-	-	-	-
634	-	-	-	-
722	-	-	-	4
<u>6,043</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
734	-	-	-	-
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
1,701	-	-	-	-
1,589	-	-	-	-
1,762	-	-	-	-
475	-	-	-	3
<u>13,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 110	\$ -	\$ 110	\$ -
2013	129	-	129	-
2014	149	-	149	-
2015	153	-	153	-
2016	144	-	144	-
2017	149	-	149	-
2018	144	-	144	-
2019	145	-	145	-
2020	148	-	148	-
2021	169	168	168	168
Total	<u>1,440</u>	<u>168</u>	<u>1,439</u>	<u>168</u>
C401R_S_TEC_DBT DORA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	757	-	757	-
2018	331	-	331	-
2019	133	-	133	-
2020	-	-	-	-
2021	1,543	1,534	1,534	1,534
Total	<u>3,397</u>	<u>1,534</u>	<u>3,389</u>	<u>1,534</u>
C5NR_M VILLAGE OF FLOYD				
2012	507	-	507	-
2013	529	-	529	-
2014	651	-	651	-
2015	668	-	668	-
2016	676	-	676	-
2017	688	-	688	-
2018	776	-	776	-
2019	776	-	776	-
2020	821	4	821	4
2021	896	892	892	892
Total	<u>6,988</u>	<u>896</u>	<u>6,984</u>	<u>896</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>
\$ 110	\$ -	\$ -	\$ -	\$ -
129	-	-	-	-
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
144	-	-	-	-
145	-	-	-	-
148	-	-	-	-
168	-	-	-	1
<u>1,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
331	-	-	-	-
133	-	-	-	-
-	-	-	-	-
<u>1,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
<u>3,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
507	-	-	-	-
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
676	-	-	-	-
688	-	-	-	-
776	-	-	-	-
776	-	-	-	-
821	-	-	-	-
892	-	-	-	4
<u>6,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 508	\$ -	\$ 508	\$ -
2013	476	-	476	-
2014	774	-	774	-
2015	800	-	800	-
2016	648	-	648	-
2017	674	-	674	-
2018	715	-	715	-
2019	698	-	698	-
2020	738	4	738	4
2021	805	802	802	802
Total	<u>6,836</u>	<u>806</u>	<u>6,833</u>	<u>806</u>
C5NR_S_DEBT FLOYD SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C5NR_S_OPP FLOYD SCHOOLS				
2012	127	-	127	-
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	-	169	-
2018	179	-	179	-
2019	174	-	174	-
2020	185	1	184	1
2021	201	200	200	200
Total	<u>1,684</u>	<u>201</u>	<u>1,683</u>	<u>201</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>
\$ 508	\$ -	\$ -	\$ -	\$ -
476	-	-	-	-
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
674	-	-	-	-
715	-	-	-	-
698	-	-	-	-
738	-	-	-	-
802	-	-	-	4
<u>6,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
127	-	-	-	-
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
169	-	-	-	-
179	-	-	-	-
174	-	-	-	-
184	-	-	-	-
200	-	-	-	1
<u>1,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C5R_M VILLAGE OF FLOYD				
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	-	1,067	-
2020	1,086	32	1,086	32
2021	1,107	1,105	1,105	1,105
Total	<u>10,046</u>	<u>1,138</u>	<u>10,044</u>	<u>1,138</u>
C5R_S_CAP FLOYD SCHOOLS				
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	-	1,313	-
2020	1,338	40	1,338	40
2021	1,407	1,405	1,405	1,405
Total	<u>11,385</u>	<u>1,445</u>	<u>11,383</u>	<u>1,445</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C5R_S_OPP FLOYD SCHOOLS				
2012	198	-	198	-
2013	249	-	249	-
2014	253	-	253	-
2015	256	-	256	-
2016	257	-	257	-
2017	267	-	267	-
2018	285	-	285	-
2019	309	-	309	-
2020	315	9	315	9
2021	325	324	324	324
Total	<u>2,714</u>	<u>334</u>	<u>2,714</u>	<u>334</u>
C5R_S_TECH_DEBT FLOYD SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2022

<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					
	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	-	2,258,138	-
	2016	2,313,632	5	2,255,928	5
	2017	2,380,129	56	2,363,903	56
	2018	2,433,518	346	2,411,641	346
	2019	2,519,860	3,794	2,494,817	3,794
	2020	3,081,560	63,426	3,053,636	63,426
	2021	5,144,434	5,062,461	5,062,461	5,062,461
Total		<u>25,884,862</u>	<u>5,130,088</u>	<u>25,650,978</u>	<u>5,130,088</u>
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL					
	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	-	1,760,999	-
	2016	1,775,486	56	1,775,258	56
	2017	1,812,720	543	1,812,027	543
	2018	1,879,482	3,410	1,878,440	3,410
	2019	1,932,299	21,207	1,919,721	21,207
	2020	1,970,965	54,493	1,928,366	54,493
	2021	2,018,061	1,893,645	1,893,645	1,893,645
Total		<u>17,655,598</u>	<u>1,973,354</u>	<u>17,473,742</u>	<u>1,973,354</u>
HB33_S PORTALES SCHOOLS HOUSE BILL 33					
	2019	122,386	867	121,143	867
	2020	395,670	10,809	388,277	10,809
	2021	401,503	381,186	381,186	381,186
Total		<u>122,386</u>	<u>867</u>	<u>121,143</u>	<u>867</u>
NM01 DFA/ADMINISTRATIVE SERVICES					
	2012	413,223	-	412,998	-
	2013	439,784	-	439,656	-
	2014	448,976	-	448,962	-
	2015	420,617	-	420,588	-
	2016	509,198	8	502,008	8
	2017	506,489	76	504,525	76
	2018	519,321	475	516,677	475
	2019	536,860	3,153	532,373	3,153
	2020	606,495	14,269	597,826	14,269
	2021	850,392	824,956	824,956	824,956
Total		<u>5,251,356</u>	<u>842,938</u>	<u>5,200,570</u>	<u>842,938</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 1,831,842	\$ -	\$ 1,711	\$ -	\$ 5
1,973,707	-	947	-	5
1,944,906	-	41	-	5
2,258,138	-	317	-	105
2,255,928	-	14	-	57,690
2,363,903	-	610	-	15,616
2,411,641	-	284	-	21,593
2,494,817	-	840	-	24,203
3,053,636	12	12	-	27,912
5,062,461	-	-	-	81,972
<u>25,650,978</u>	<u>12</u>	<u>4,777</u>	<u>-</u>	<u>229,107</u>
1,445,285	-	26	-	43
1,498,701	-	20	-	42
1,561,300	-	20	-	49
1,760,999	-	48	-	53
1,775,258	-	9	-	219
1,812,027	-	92	-	602
1,878,440	-	384	-	658
1,919,721	-	39	-	12,539
1,928,366	61	184	-	42,415
1,893,645	-	-	-	124,416
<u>17,473,742</u>	<u>61</u>	<u>822</u>	<u>-</u>	<u>181,034</u>
121,143	-	30	-	1,213
388,277	2	16	-	7,377
381,186	-	-	-	20,318
<u>121,143</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>1,213</u>
412,998	-	219	-	6
439,656	-	122	-	6
448,962	-	8	-	7
420,588	-	10	-	19
502,008	-	3	-	7,187
504,525	-	82	-	1,882
516,677	-	82	-	2,562
532,373	-	102	-	4,385
597,826	9	25	-	8,644
824,956	-	-	-	25,436
<u>5,200,570</u>	<u>9</u>	<u>652</u>	<u>-</u>	<u>50,134</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	162,558	-
2018	171,584	23	171,571	23
2019	187,198	353	185,698	353
2020	201,293	5,531	199,954	5,531
2021	196,693	191,736	191,736	191,736
Total	<u>1,614,532</u>	<u>197,643</u>	<u>1,606,538</u>	<u>197,643</u>
S1NR_S_DEBT PORTALES SCHOOLS				
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	1	458,495	1
2018	483,439	66	483,401	66
2019	511,707	965	507,604	965
2020	511,888	14,064	508,483	14,064
2021	587,424	572,619	572,619	572,619
Total	<u>5,107,504</u>	<u>587,715</u>	<u>5,084,385</u>	<u>587,715</u>
S1NR_S_OPP PORTALES SCHOOLS				
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	-	40,640	-
2018	42,896	6	42,893	6
2019	46,800	88	46,424	88
2020	50,323	1,383	49,988	1,383
2021	49,173	47,934	47,934	47,934
Total	<u>403,586</u>	<u>49,411</u>	<u>401,587</u>	<u>49,411</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>
\$ 121,869	\$ -	\$ 159	\$ -	\$ -
131,405	-	16	-	-
134,668	-	1	-	-
145,416	-	6	-	-
161,664	-	1	-	-
162,558	-	-	-	1
171,571	-	-	-	14
185,698	-	109	-	1,391
199,954	2	2	-	1,337
191,736	-	-	-	4,957
<u>1,606,538</u>	<u>2</u>	<u>295</u>	<u>-</u>	<u>7,700</u>
521,192	-	680	-	-
474,998	-	57	-	-
476,522	-	3	-	-
534,072	-	24	-	-
547,000	-	3	-	-
458,495	-	-	-	2
483,401	-	-	-	39
507,604	-	299	-	3,803
508,483	5	5	-	3,400
572,619	-	-	-	14,805
<u>5,084,385</u>	<u>5</u>	<u>1,071</u>	<u>-</u>	<u>22,049</u>
30,498	-	40	-	-
32,835	-	4	-	-
33,667	-	-	-	-
36,335	-	2	-	-
40,373	-	-	-	-
40,640	-	-	-	-
42,893	-	-	-	3
46,424	-	27	-	348
49,988	1	1	-	334
47,934	-	-	-	1,239
<u>401,587</u>	<u>1</u>	<u>74</u>	<u>-</u>	<u>1,925</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	30,030	-	30,026	-
2014	64,574	-	64,573	-
2015	75,922	-	75,918	-
2016	97,442	-	97,441	-
2017	129,316	-	129,315	-
2018	137,010	19	136,999	19
2019	127,669	241	126,646	241
2020	89,273	2,453	88,680	2,453
2021	-	-	-	-
Total	<u>751,235</u>	<u>2,712</u>	<u>749,598</u>	<u>2,712</u>
S1R_S_CAP PORTALES SCHOOLS				
2012	69,983	-	69,975	-
2013	73,267	-	73,260	-
2014	74,051	-	74,043	-
2015	75,775	-	75,761	-
2016	75,784	1	75,763	1
2017	86,891	41	86,850	41
2018	91,171	269	91,051	269
2019	93,778	1,453	93,314	1,453
2020	96,321	3,963	94,141	3,963
2021	99,534	92,820	92,820	92,820
Total	<u>836,554</u>	<u>98,547</u>	<u>826,976</u>	<u>98,547</u>
S1R_S_DEBT PORTALES SCHOOLS				
2012	294,951	-	294,916	-
2013	264,709	-	264,682	-
2014	274,806	-	274,777	-
2015	283,605	-	283,552	-
2016	266,968	5	266,894	5
2017	245,076	115	244,960	115
2018	257,130	759	256,793	759
2019	257,630	3,992	256,354	3,992
2020	246,300	10,133	240,725	10,133
2021	300,260	280,006	280,006	280,006
Total	<u>2,691,436</u>	<u>295,010</u>	<u>2,663,658</u>	<u>295,010</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>
\$ -	\$ -	\$ -	\$ -	\$ -
30,026	-	4	-	-
64,573	-	-	-	-
75,918	-	3	-	-
97,441	-	-	-	-
129,315	-	-	-	1
136,999	-	-	-	11
126,646	-	75	-	949
88,680	1	1	-	593
-	-	-	-	-
<u>749,598</u>	<u>1</u>	<u>83</u>	<u>-</u>	<u>1,553</u>
69,975	-	1	-	7
73,260	-	-	-	7
74,043	-	1	-	7
75,761	-	7	-	7
75,763	-	1	-	21
86,850	-	-	-	41
91,051	-	71	-	49
93,314	-	7	-	458
94,141	-	23	-	2,157
92,820	-	-	-	6,714
<u>826,976</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>9,468</u>
294,916	-	5	-	30
264,682	-	2	-	26
274,777	-	2	-	27
283,552	-	26	-	27
266,894	-	2	-	73
244,960	-	-	-	116
256,793	-	200	-	138
256,354	-	19	-	1,257
240,725	-	59	-	5,516
280,006	-	-	-	20,255
<u>2,663,658</u>	<u>-</u>	<u>313</u>	<u>-</u>	<u>27,465</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 17,084	\$ -	\$ 17,082	\$ -
2013	17,888	-	17,886	-
2014	18,056	-	18,054	-
2015	18,493	-	18,489	-
2016	18,499	-	18,494	-
2017	18,942	9	18,933	9
2018	19,849	59	19,823	59
2019	20,405	316	20,304	316
2020	20,969	863	20,494	863
2021	21,666	20,205	20,205	20,205
Total	<u>191,852</u>	<u>21,451</u>	<u>189,766</u>	<u>21,451</u>
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2012	-	-	-	-
2013	16,733	-	16,731	-
2014	37,239	-	37,235	-
2015	40,314	-	40,307	-
2016	47,557	1	47,544	1
2017	69,122	32	69,089	32
2018	72,873	215	72,777	215
2019	64,278	996	63,960	996
2020	42,955	1,767	41,983	1,767
2021	-	-	-	-
Total	<u>391,070</u>	<u>3,012</u>	<u>389,625</u>	<u>3,012</u>
S2NR_S_CAP ELIDA SCHOOLS				
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	-	29,315	-
2018	30,529	3	30,529	3
2019	31,174	7	31,174	7
2020	31,441	472	31,439	472
2021	31,852	31,757	31,757	31,757
Total	<u>276,781</u>	<u>32,238</u>	<u>276,393</u>	<u>32,238</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>
\$ 17,082	\$ -	\$ -	\$ -	\$ 2
17,886	-	-	-	2
18,054	-	-	-	2
18,489	-	2	-	2
18,494	-	-	-	5
18,933	-	-	-	9
19,823	-	15	-	11
20,304	-	2	-	100
20,494	-	5	-	470
20,205	-	-	-	1,462
<u>189,766</u>	<u>-</u>	<u>24</u>	<u>-</u>	<u>2,062</u>
-	-	-	-	-
16,731	-	-	-	2
37,235	-	-	-	4
40,307	-	4	-	4
47,544	-	-	-	13
69,089	-	-	-	33
72,777	-	57	-	39
63,960	-	5	-	314
41,983	-	10	-	962
-	-	-	-	-
<u>389,625</u>	<u>-</u>	<u>76</u>	<u>-</u>	<u>1,370</u>
21,027	-	135	-	-
23,794	-	156	-	-
23,228	-	-	-	-
27,103	-	-	-	-
27,027	-	-	-	-
29,315	-	-	-	-
30,529	-	-	-	-
31,174	-	1	-	-
31,439	-	-	-	2
31,757	-	-	-	95
<u>276,393</u>	<u>-</u>	<u>291</u>	<u>-</u>	<u>97</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ 41,248	\$ -	\$ 40,986	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>41,248</u>	<u>-</u>	<u>40,986</u>	<u>-</u>
S2NR_S_OPP ELIDA SCHOOLS				
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	1	6,688	1
2019	7,201	2	7,201	2
2020	7,467	112	7,467	112
2021	7,963	7,939	7,939	7,939
Total	<u>64,672</u>	<u>8,053</u>	<u>64,575</u>	<u>8,053</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	7	3,765	7
2019	3,842	143	3,841	143
2020	3,960	55	3,868	55
2021	4,714	4,432	4,432	4,432
Total	<u>36,064</u>	<u>4,638</u>	<u>35,689</u>	<u>4,638</u>
S2R_S_DEBT ELIDA SCHOOLS				
2012	5,834	-	5,834	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>5,834</u>	<u>-</u>	<u>5,834</u>	<u>-</u>
S2R_S_OPP ELIDA SCHOOLS				
2012	660	-	660	-
2013	681	-	681	-
2014	724	-	724	-
2015	724	-	724	-
2016	717	-	717	-
2017	719	-	719	-
2018	793	2	793	2
2019	808	30	808	30
2020	832	12	813	12
2021	863	811	811	811
Total	<u>7,521</u>	<u>854</u>	<u>7,450</u>	<u>854</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>
\$ 3,042	\$ -	\$ -	\$ -	\$ -
3,138	-	-	-	-
3,335	-	-	-	-
3,441	-	-	-	-
3,406	-	-	-	-
3,421	-	-	-	-
3,765	-	1	-	-
3,841	-	1	-	-
3,868	-	-	-	92
4,432	-	-	-	281
<u>35,689</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>373</u>
5,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,834</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
660	-	-	-	-
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
717	-	-	-	-
719	-	-	-	-
793	-	-	-	-
808	-	-	-	-
813	-	-	-	19
811	-	-	-	51
<u>7,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	-	-	-	-
S39NR_S_CAP DORA SCHOOLS				
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	-	29,219	-
2018	28,740	2	27,732	2
2019	27,651	59	27,648	59
2020	108,057	821	107,995	821
2021	452,453	451,937	451,937	451,937
Total	778,960	452,820	777,277	452,820
S39NR_S_DEBT DORA SCHOOLS				
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	-	92,813	-
2018	79,021	6	76,249	6
2019	69,902	150	69,894	150
2020	296,076	2,250	295,907	2,250
2021	293,190	292,855	292,855	292,855
Total	1,112,304	295,261	1,108,765	295,261

<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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
23,534	-	20	-	1
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,743	-	-	-	22
29,219	-	-	-	32
27,732	-	-	-	1,008
27,648	-	-	-	3
107,995	-	-	-	62
451,937	-	-	-	515
<u>777,277</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>1,664</u>
38,336	-	32	-	2
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,743	-	-	-	73
92,813	-	-	-	101
76,249	-	-	-	2,772
69,894	-	-	-	8
295,907	-	-	-	169
292,855	-	-	-	334
<u>1,108,765</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>3,507</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	7,305	-
2018	7,185	1	6,933	1
2019	6,913	15	6,912	15
2020	27,014	205	26,999	205
2021	113,113	112,984	112,984	112,984
Total	<u>194,744</u>	<u>113,205</u>	<u>194,323</u>	<u>113,205</u>
S39NR_S_TCH_DEBT DORA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,694	-	28,672	-
2017	34,559	-	34,522	-
2018	15,390	1	14,851	1
2019	5,862	13	5,861	13
2020	-	-	-	-
2021	946,532	945,453	945,453	945,453
Total	<u>1,031,038</u>	<u>945,467</u>	<u>1,029,359</u>	<u>945,467</u>
S39R_S_CAP DORA SCHOOLS				
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	-	8,031	-
2019	8,029	9	8,029	9
2020	8,182	380	8,156	380
2021	8,338	8,129	8,129	8,129
Total	<u>75,853</u>	<u>8,518</u>	<u>75,618</u>	<u>8,518</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>
\$ 5,883	\$ -	\$ 5	\$ -	\$ -
6,550	-	-	-	-
6,668	-	-	-	-
7,153	-	-	-	5
6,936	-	-	-	6
7,305	-	-	-	8
6,933	-	-	-	252
6,912	-	-	-	1
26,999	-	-	-	15
112,984	-	-	-	129
<u>194,323</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>416</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,672	-	-	-	22
34,522	-	-	-	38
14,851	-	-	-	540
5,861	-	-	-	1
-	-	-	-	-
945,453	-	-	-	1,078
<u>1,029,359</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,679</u>
6,904	-	-	-	-
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,299	-	-	-	-
7,776	-	-	-	-
8,031	-	-	-	-
8,029	-	-	-	-
8,156	-	-	-	26
8,129	-	-	-	209
<u>75,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>235</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	22,127	-
2019	20,533	24	20,533	24
2020	22,736	1,055	22,664	1,055
2021	5,488	5,350	5,350	5,350
Total	<u>172,126</u>	<u>6,430</u>	<u>171,917</u>	<u>6,430</u>
S39R_S_OPP DORA SCHOOLS				
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	-	1,875	-
2019	1,872	2	1,872	2
2020	1,908	89	1,902	89
2021	1,944	1,895	1,895	1,895
Total	<u>18,062</u>	<u>1,986</u>	<u>18,007</u>	<u>1,986</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	-	7,829	-
2017	9,187	-	9,187	-
2018	4,309	-	4,309	-
2019	1,722	2	1,722	2
2020	-	-	-	-
2021	17,717	17,273	17,273	17,273
Total	<u>40,765</u>	<u>17,275</u>	<u>40,321</u>	<u>17,275</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>
\$ 11,247	\$ -	\$ -	\$ -	\$ -
6,966	-	-	-	-
14,520	-	-	-	-
18,211	-	-	-	-
25,597	-	-	-	-
24,701	-	-	-	-
22,127	-	-	-	-
20,533	-	-	-	-
22,664	-	-	-	72
5,350	-	-	-	137
<u>171,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>209</u>
1,681	-	-	-	-
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,780	-	-	-	-
1,812	-	-	-	-
1,875	-	-	-	-
1,872	-	-	-	-
1,902	-	-	-	6
1,895	-	-	-	49
<u>18,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,829	-	-	-	-
9,187	-	-	-	-
4,309	-	-	-	-
1,722	-	-	-	-
-	-	-	-	-
17,273	-	-	-	444
<u>40,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	46,044	-
2019	42,803	-	42,796	-
2020	41,952	1,058	41,945	1,058
2021	43,497	41,858	41,858	41,858
Total	<u>418,334</u>	<u>42,916</u>	<u>416,681</u>	<u>42,916</u>
S3NR_S_DEBT TEXICO SCHOOLS				
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	-	164,102	-
2019	153,171	-	153,147	-
2020	150,271	3,791	150,248	3,791
2021	155,283	149,432	149,432	149,432
Total	<u>1,457,427</u>	<u>153,223</u>	<u>1,451,528</u>	<u>153,223</u>
S3NR_S_OPP TEXICO SCHOOLS				
2012	8,884	-	8,884	-
2013	9,297	-	9,297	-
2014	9,214	-	9,214	-
2015	11,168	-	11,168	-
2016	10,431	-	10,431	-
2017	11,771	-	11,771	-
2018	11,511	-	11,511	-
2019	10,701	-	10,699	-
2020	10,488	265	10,486	265
2021	10,874	10,464	10,464	10,464
Total	<u>104,340</u>	<u>10,729</u>	<u>103,927</u>	<u>10,729</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>
\$ 35,574	\$ -	\$ -	\$ -	\$ -
38,101	-	-	-	-
36,855	-	-	-	-
44,673	-	-	-	-
41,749	-	-	-	-
47,086	-	-	-	-
46,044	-	-	-	-
42,796	-	-	-	7
41,945	-	-	-	7
41,858	-	-	-	1,639
<u>416,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,652</u>
97,473	-	-	-	-
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,204	-	-	-	-
183,405	-	-	-	-
164,102	-	-	-	-
153,147	-	-	-	24
150,248	-	-	-	24
149,432	-	-	-	5,851
<u>1,451,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,899</u>
8,884	-	-	-	-
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,431	-	-	-	-
11,771	-	-	-	-
11,511	-	-	-	-
10,699	-	-	-	2
10,486	-	-	-	2
10,464	-	-	-	410
<u>103,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S3R_S_CAP TEXICO SCHOOLS				
2012	3,338	-	3,338	-
2013	3,551	-	3,551	-
2014	3,544	-	3,544	-
2015	3,760	-	3,760	-
2016	4,026	-	4,026	-
2017	4,230	-	4,230	-
2018	4,299	-	4,299	-
2019	4,558	-	4,283	-
2020	4,529	142	4,248	142
2021	4,556	3,837	3,837	3,837
Total	<u>40,391</u>	<u>3,979</u>	<u>39,116</u>	<u>3,979</u>
S3R_S_DEBT TEXICO SCHOOLS				
2012	9,101	-	9,101	-
2013	9,489	-	9,489	-
2014	9,087	-	9,087	-
2015	13,657	-	13,657	-
2016	14,855	-	14,855	-
2017	15,924	-	15,924	-
2018	16,077	-	16,077	-
2019	16,310	-	15,325	-
2020	16,257	510	15,248	510
2021	16,411	13,821	13,821	13,821
Total	<u>137,169</u>	<u>14,331</u>	<u>132,585</u>	<u>14,331</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,338	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
4,230	-	-	-	-
4,299	-	-	-	-
4,283	-	-	-	275
4,248	-	-	-	281
3,837	-	-	-	719
<u>39,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,275</u>
9,101	-	-	-	-
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
15,924	-	-	-	-
16,077	-	-	-	-
15,325	-	-	-	985
15,248	-	-	-	1,009
13,821	-	-	-	2,590
<u>132,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,584</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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					
	2012	\$ 797	\$ -	\$ 797	\$ -
	2013	788	-	788	-
	2014	787	-	787	-
	2015	835	-	835	-
	2016	895	-	895	-
	2017	940	-	940	-
	2018	954	-	954	-
	2019	973	-	914	-
	2020	967	30	907	30
	2021	972	819	819	819
Total		<u>8,909</u>	<u>849</u>	<u>8,636</u>	<u>849</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS					
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S5NR_S_CAP FLOYD SCHOOLS					
	2012	24,263	-	24,263	-
	2013	24,843	-	24,843	-
	2014	24,236	-	24,236	-
	2015	26,953	-	26,953	-
	2016	27,222	-	27,222	-
	2017	24,508	-	24,508	-
	2018	20,160	5	20,160	5
	2019	18,862	5	18,852	5
	2020	18,520	472	18,494	472
	2021	17,685	17,491	17,491	17,491
Total		<u>227,252</u>	<u>17,973</u>	<u>227,022</u>	<u>17,973</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>
\$ 797	\$ -	\$ -	\$ -	\$ -
788	-	-	-	-
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
940	-	-	-	-
954	-	-	-	-
914	-	-	-	59
907	-	-	-	60
819	-	-	-	153
<u>8,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
24,263	-	-	-	-
24,843	-	-	-	-
24,236	-	-	-	-
26,953	-	-	-	-
27,222	-	-	-	-
24,508	-	-	-	-
20,160	-	-	-	-
18,852	-	-	-	10
18,494	-	-	-	26
17,491	-	-	-	194
<u>227,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S5NR_S_OPP FLOYD SCHOOLS				
2012	6,066	-	6,066	-
2013	6,211	-	6,211	-
2014	6,059	-	6,059	-
2015	6,267	-	6,267	-
2016	6,330	-	6,330	-
2017	6,127	-	6,127	-
2018	5,040	1	5,040	1
2019	4,715	1	4,713	1
2020	4,630	118	4,623	118
2021	4,421	4,373	4,373	4,373
Total	<u>55,866</u>	<u>4,493</u>	<u>55,809</u>	<u>4,493</u>
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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					
	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	-	7,007	-
	2020	7,250	51	7,041	51
	2021	7,822	7,353	7,353	7,353
Total		<u>65,994</u>	<u>7,404</u>	<u>65,238</u>	<u>7,404</u>
S5R_S_DEBT FLOYD SCHOOLS					
	2012	-	-	-	-
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S5R_S_OPP FLOYD SCHOOLS					
	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	-	1,649	-
	2020	1,706	12	1,656	12
	2021	1,807	1,699	1,699	1,699
Total		<u>15,753</u>	<u>1,711</u>	<u>15,577</u>	<u>1,711</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S74NR_S_CAP HOUSE SCHOOLS				
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	-	16,975	-
2019	17,653	-	17,653	-
2020	17,023	-	16,991	-
2021	18,431	18,372	18,372	18,372
Total	<u>136,770</u>	<u>18,372</u>	<u>136,680</u>	<u>18,372</u>
S74NR_S_DEBT HOUSE SCHOOLS				
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	-	21,762	-
2019	25,946	-	25,946	-
2020	52,353	-	52,254	-
2021	59,929	59,740	59,740	59,740
Total	<u>311,373</u>	<u>59,740</u>	<u>311,085</u>	<u>59,740</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,264	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,621	-	-	-	-
16,975	-	-	-	-
17,653	-	-	-	-
16,991	-	-	-	32
18,372	-	-	-	58
<u>136,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
27,161	-	-	-	-
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
30,002	-	-	-	-
21,762	-	-	-	-
25,946	-	-	-	-
52,254	-	-	-	99
59,740	-	-	-	189
<u>311,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	3,777	-
2019	3,930	-	3,930	-
2020	3,786	-	3,779	-
2021	4,103	4,090	4,090	4,090
Total	<u>31,643</u>	<u>4,090</u>	<u>31,623</u>	<u>4,090</u>
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S74R_S_CAP HOUSE SCHOOLS				
2012	472	-	472	-
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	-	524	-
2017	533	-	533	-
2018	554	-	554	-
2019	568	-	568	-
2020	596	-	555	-
2021	609	567	567	567
Total	<u>5,279</u>	<u>567</u>	<u>5,196</u>	<u>567</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-	834	-
2020	1,726	-	1,608	-
2021	1,979	1,843	1,843	1,843
Total	<u>11,419</u>	<u>1,843</u>	<u>11,165</u>	<u>1,843</u>
S74R_S_OPP HOUSE SCHOOLS				
2012	93	-	93	-
2013	98	-	98	-
2014	97	-	97	-
2015	97	-	97	-
2016	107	-	107	-
2017	107	-	107	-
2018	114	-	114	-
2019	117	-	117	-
2020	149	-	139	-
2021	152	142	142	142
Total	<u>1,132</u>	<u>142</u>	<u>1,111</u>	<u>142</u>
S74R_S_TCH_DEBT HOUSE SCHOOLS				
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S9NR_S_CAP MELROSE SCHOOLS				
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	-	2,268	-
2019	2,287	-	2,286	-
2020	2,839	1	2,839	1
2021	5,173	5,165	5,165	5,165
Total	<u>24,377</u>	<u>5,166</u>	<u>24,367</u>	<u>5,166</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>
\$ 1,312	\$ -	\$ -	\$ -	\$ -
963	-	-	-	-
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
1,095	-	-	-	-
711	-	-	-	-
834	-	-	-	-
1,608	-	-	-	118
1,843	-	-	-	136
<u>11,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254</u>
93	-	-	-	-
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
107	-	-	-	-
114	-	-	-	-
117	-	-	-	-
139	-	-	-	10
142	-	-	-	10
<u>1,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,733	-	-	-	-
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,188	-	-	-	-
1,995	-	-	-	-
2,268	-	-	-	1
2,286	-	-	-	1
2,839	-	-	-	1
5,165	-	-	-	8
<u>24,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>

See Independent Auditors' Report.

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	1	4,298	1
2019	4,186	1	4,184	1
2020	5,500	2	5,498	2
2021	9,932	9,916	9,916	9,916
Total	<u>46,944</u>	<u>9,919</u>	<u>46,924</u>	<u>9,919</u>
S9NR_S_OPP MELROSE SCHOOLS				
2012	433	-	433	-
2013	471	-	471	-
2014	452	-	452	-
2015	550	-	550	-
2016	547	-	547	-
2017	499	-	499	-
2018	567	-	567	-
2019	572	-	572	-
2020	709	-	709	-
2021	1,293	1,291	1,291	1,291
Total	<u>6,094</u>	<u>1,291</u>	<u>6,091</u>	<u>1,291</u>
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
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	-
2021	763	763	763	763
Total	<u>6,511</u>	<u>763</u>	<u>6,511</u>	<u>763</u>
S9R_S_DEBT MELROSE SCHOOLS				
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	-
2021	1,486	1,486	1,486	1,486
Total	<u>12,760</u>	<u>1,486</u>	<u>12,760</u>	<u>1,486</u>
S9R_S_OPP MELROSE SCHOOLS				
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	-
2021	171	171	171	171
Total	<u>1,473</u>	<u>171</u>	<u>1,473</u>	<u>171</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>
\$ 590	\$ -	\$ -	\$ -	\$ -
584	-	-	-	-
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
678	-	-	-	-
698	-	-	-	-
727	-	-	-	-
763	-	-	-	-
<u>6,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,263	-	-	-	-
1,222	-	-	-	-
1,178	-	-	-	-
1,247	-	-	-	-
1,187	-	-	-	-
1,220	-	-	-	-
1,285	-	-	-	-
1,275	-	-	-	-
1,398	-	-	-	-
1,486	-	-	-	-
<u>12,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
137	-	-	-	-
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
148	-	-	-	-
154	-	-	-	-
163	-	-	-	-
171	-	-	-	-
<u>1,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2022

<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				
2012	\$ -	\$ -	\$ -	\$ -
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Tax				
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	-	8,248,879	-
2016	8,442,970	139	8,310,523	139
2017	8,498,676	1,292	8,461,617	1,292
2018	8,694,806	8,067	8,646,390	8,067
2019	8,976,732	53,271	8,896,402	53,271
2020	10,100,345	239,951	9,948,779	239,951
2021	13,912,589	13,475,000	13,475,000	13,475,000
Total	<u>88,482,610</u>	<u>13,777,720</u>	<u>87,588,919</u>	<u>13,777,720</u>
Grand Total				
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	-	8,463,602	-
2016	8,648,285	138	8,515,754	138
2017	8,707,400	1,291	8,670,255	1,291
2018	8,887,149	8,067	8,838,696	8,067
2019	9,150,707	53,566	9,066,738	53,565
2020	10,256,615	247,100	10,102,941	247,100
2021	14,062,970	13,618,824	13,618,823	13,618,824
Total	<u>\$ 90,315,280</u>	<u>\$ 13,928,985</u>	<u>\$ 89,406,782</u>	<u>\$ 13,928,985</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,031,726	-	3,354	-	101
7,148,044	-	1,388	-	96
7,421,559	-	143	-	116
8,248,879	-	788	-	299
8,310,523	-	51	-	132,396
8,461,617	-	1,476	-	35,583
8,646,390	-	1,407	-	47,009
8,896,402	-	1,755	-	78,576
9,948,779	115	365	-	151,201
13,475,000	-	-	-	437,589
<u>87,588,919</u>	<u>115</u>	<u>10,727</u>	<u>-</u>	<u>882,964</u>
7,203,536	-	4,391	-	101
7,333,590	-	2,234	-	96
7,592,847	-	476	-	115
8,463,602	-	788	-	378
8,515,754	-	50	-	132,480
8,670,255	-	1,477	-	35,669
8,838,696	-	1,407	-	47,046
9,066,738	-	2,304	-	81,665
10,102,941	124	373	-	153,300
13,618,823	-	-	-	444,147
<u>\$ 89,406,782</u>	<u>\$ 124</u>	<u>\$ 13,501</u>	<u>\$ -</u>	<u>\$ 894,997</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
U.S. Office of Management and Budget
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, 2022, 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, 2022.

Report on 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. 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

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Cordova CPAs LLC
Albuquerque, NM
November 30, 2022

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FEDERAL FINANCIAL ASSISTANCE

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Brian S. Colón, Esq.
New Mexico State Auditor
U.S. Office of Management and Budget
County Commissioners
Roosevelt County
Portales, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Roosevelt County's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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Cordova CPAs LLC
Albuquerque, NM
November 30, 2022

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ROOSEVELT COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Schedule V

Federal Grantor or Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Federal Expenditures	Funds Provided to Subrecipients	Noncash Assistance
U.S. Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Fund	21.027	* \$ 846,687	\$ -	\$ -
<i>Total U.S. Department of Treasury</i>		<u>846,687</u>	<u>-</u>	<u>-</u>
U.S. Department of Health and Human Services				
<i>Passed through NM Behavioral Health Services Division</i>				
Opioid STR	93.778	88,025	-	-
<i>Total U.S. Department of Health and Human Services</i>		<u>88,025</u>	<u>-</u>	<u>-</u>
<i>Total Federal Financial Assistance</i>		<u>\$ 934,712</u>	<u>\$ -</u>	<u>\$ -</u>

* Denotes Major Federal Financial Assistance Program

See independent auditors' report.
See accompanying notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of the Roosevelt County and is presented on the modified accrual basis of accounting, which is the same basis as was used to prepare the fund financial statements. The information in this Schedule is presented in accordance with the requirements of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

2 Loans

The County did not expend federal awards related to loans or loan guarantees during the year.

3 10% de minimus Indirect Cost Rate

The County did not elect to use the allowed 10% indirect cost rate.

4 Federally Funded Insurance

The County has no federally funded insurance.

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 |

Federal Awards:

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | None noted |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 2. Type of auditors' report issued on compliance for major programs | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? | No |
| 4. Identification of major programs: | |

Assistance Listing Number	Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Fund

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | No |

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

SECTION III – FEDERAL AWARD FINDINGS

None noted

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2021-001 Pledged Collateral - (Other Matters)-Resolved

ROOSEVELT COUNTY

Other Disclosures

June 30, 2022

Exit Conference

An exit conference was held on November 30, 2022. In attendance were the following:

Representing Roosevelt County:

Rodney Savage, Commissioner
Amber Hamilton, County Manager
Liliana Rivera, Assistant County Manager
Layle Sanchez, County Treasurer
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.