



Financial Statements
For the Year Ended June 30, 2023

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INTRODUCTORY SECTION

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ROOSEVELT COUNTY

Official Roster

June 30, 2023

**Board of County
Commissioners**

<u>Name</u>	<u>Title</u>
Paul Grider	Chair
Rodney Savage	Vice-Chair
Dennis Lopez	Commissioner
Tina Dixon	Commissioner
Roy Lee Criswell	Commissioner

Elected Officials

Layle Sanchez	Treasurer
Stevin Floyd	Assessor
Kendall Terry	Probate Judge
Mandi Park	Clerk
Javier Sanchez	Sheriff

**Administrative
Officials**

Amber Hamilton	County Manager
Liliana Rivera	Assistant County Manager
Shayla Ramsey	Detention Administrator

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Joseph M. Maestas, P.E.
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, 2023, 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, 2023, 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 58 through 71 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, 2023 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.



Cordova CPAs LLC
Albuquerque, New Mexico
November 30, 2023

**BASIC
FINANCIAL STATEMENTS**

ROOSEVELT COUNTY
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 12,491,231
Investments	12,610,468
Receivables:	
Property taxes	458,338
Other taxes	699,862
Other	30,294
Due from other governments	282,586
Lease receivables	281,443
<i>Total current assets</i>	<u>26,854,222</u>
Noncurrent assets	
Restricted cash and cash equivalents	553,501
Lease receivables	3,526,750
Right of use assets, net	114,324
Capital assets	63,153,513
Less: accumulated depreciation	<u>(44,772,435)</u>
<i>Total noncurrent assets</i>	<u>22,575,653</u>
<i>Total assets</i>	<u>49,429,875</u>
Deferred outflows of resources	
Deferred outflows- pension	1,405,902
Deferred outflows- OPEB	<u>600,506</u>
<i>Total deferred outflows of resources</i>	<u>2,006,408</u>
<i>Total assets and deferred outflows of resources</i>	<u><u>\$ 51,436,283</u></u>

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

	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable	\$ 28,233
Accrued payroll	87,199
Accrued interest	34,531
Accrued compensated absences	183,129
Lease payable	101,644
Current portion of loans payable	604,101
	<hr/>
<i>Total current liabilities</i>	1,038,837
	<hr/>
Noncurrent liabilities	
Loans payable	5,806,166
Net pension liability	7,152,352
Net OPEB liability	1,633,897
	<hr/>
<i>Total noncurrent liabilities</i>	14,592,415
	<hr/>
<i>Total liabilities</i>	15,631,252
	<hr/>
Deferred inflows of resources	
Deferred inflows- leases	3,808,193
Deferred inflows- pension	211,254
Deferred inflows- OPEB	1,656,919
	<hr/>
<i>Total deferred inflows of resources</i>	5,676,366
	<hr/>
Net position	
Net investment in capital assets	11,970,811
Restricted for:	
Debt service	1,673,678
Special revenue projects	9,562,644
Unrestricted	6,921,532
	<hr/>
<i>Total net position</i>	30,128,665
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<i>Total liabilities, deferred inflows of resources, and net position</i>	\$ 51,436,283
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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, 2023

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	\$ 3,638,402	\$ 447,644	\$ 807,842	\$ -	\$ (2,382,916)
Public safety	7,689,600	320,566	1,010,073	-	(6,358,961)
Public works	1,337,056	3,125	28,203	3,510,507	2,204,779
Culture and recreation	709,581	-	4,628	-	(704,953)
Health and welfare	979,433	-	1,921,506	216,794	1,158,867
Interest	223,896	-	-	-	(223,896)
<i>Total governmental activities</i>	<u>\$ 14,577,968</u>	<u>\$ 771,335</u>	<u>\$ 3,772,252</u>	<u>\$ 3,727,301</u>	<u>(6,307,080)</u>

General Revenues:

Taxes:

Property	7,441,281
Gross receipts taxes	4,067,726
Gasoline and motor vehicle	1,011,008
Equalization distribution	545,277
Payment in lieu of taxes	474,917
Investment income	537,693
Miscellaneous income	76,648
Gain on sale of capital assets	18,023
Contribution of capital (Note 6)	273,200

Total general revenues	<u>14,445,773</u>
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Change in net position	8,138,693
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Net position, beginning	<u>21,989,972</u>
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<i>Net position, ending</i>	<u><u>\$ 30,128,665</u></u>
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The accompanying notes are an integral part of these financial statements.

ROOSEVELT COUNTY

Balance Sheet
Governmental Funds
June 30, 2023

Exhibit B-1

Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 2,926,148	\$ 3,100,318	\$ 7,018,266	\$ 13,044,732
Investments	12,114,971	-	495,497	12,610,468
Receivables:				
Property taxes	458,338	-	-	458,338
Other taxes	537,002	79,877	82,983	699,862
Other	30,294	-	-	30,294
Due from other governments	47,192	22,204	213,190	282,586
<i>Total assets</i>	<u>\$ 16,113,945</u>	<u>\$ 3,202,399</u>	<u>\$ 7,809,936</u>	<u>\$ 27,126,280</u>
<i>Liabilities, deferred inflows of resources and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 23,889	\$ 2,009	\$ 2,335	\$ 28,233
Accrued payroll	71,706	12,069	3,424	87,199
<i>Total liabilities</i>	<u>95,595</u>	<u>14,078</u>	<u>5,759</u>	<u>115,432</u>
<i>Deferred inflows of resources</i>				
Property taxes	361,213	-	-	361,213
<i>Total deferred inflows of resources</i>	<u>361,213</u>	<u>-</u>	<u>-</u>	<u>361,213</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General county operations	-	-	706,655	706,655
Maintenance of roads	-	2,752,457	-	2,752,457
EMS and fire departments	-	-	1,035,190	1,035,190
Public safety	-	-	776,664	776,664
Health and welfare	-	-	3,419,116	3,419,116
Economic development	-	-	15,364	15,364
Debt service expenditures	-	-	1,696,059	1,696,059
Minimum fund balance	2,205,894	435,864	-	2,641,758
Committed to:				
Sherriff's evidence	-	-	7,939	7,939
EMS and fire departments	-	-	147,811	147,811
Unassigned	13,451,243	-	(621)	13,450,622
<i>Total fund balances</i>	<u>15,657,137</u>	<u>3,188,321</u>	<u>7,804,177</u>	<u>26,649,635</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 16,113,945</u>	<u>\$ 3,202,399</u>	<u>\$ 7,809,936</u>	<u>\$ 27,126,280</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, 2023

Exhibit B-1
Page 2 of 2

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

Fund balances - total governmental funds	\$ 26,649,635
Lease receivables, used in governmental activities are not financial resources and, therefore, are not reported in the funds	
Lease Receivable- short term	281,443
Lease Receivable- long term	3,526,750
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	18,381,078
Right of use asset, net of accumulated amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds	114,324
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:	361,213
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and therefore, are not reported in funds:	
Deferred outflows- pension	1,405,902
Deferred outflows- OPEB	600,506
Deferred inflows- pension	(211,254)
Deferred inflows- OPEB	(1,656,919)
Deferred inflows- leases	(3,808,193)
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	(183,129)
Accrued interest	(34,531)
Lease payable	(101,644)
Loans payable	(6,410,267)
Net pension liability	(7,152,352)
Net OPEB liability	(1,633,897)
<i>Net position of governmental activities</i>	<u><u>\$ 30,128,665</u></u>

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

ROOSEVELT COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

Exhibit B-2
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Revenues</i>				
Taxes:				
Property	\$ 7,420,659	\$ -	\$ -	\$ 7,420,659
Gross receipts	3,085,704	-	982,022	4,067,726
Gasoline and motor vehicle	344,707	666,301	-	1,011,008
Equalization distribution	545,277	-	-	545,277
Intergovernmental:				
Federal operating grants	-	-	1,846,704	1,846,704
State operating grants	457,683	22,204	1,445,661	1,925,548
State capital grants	-	3,510,507	216,794	3,727,301
Payment in lieu of taxes	474,917	-	-	474,917
Licenses and fees	67,452	3,125	163,086	233,663
Charges for services	451,210	-	86,462	537,672
Investment income	501,811	-	35,882	537,693
Miscellaneous	6,579	-	70,069	76,648
<i>Total revenues</i>	<u>13,355,999</u>	<u>4,202,137</u>	<u>4,846,680</u>	<u>22,404,816</u>
<i>Expenditures</i>				
Current:				
General government	2,855,971	-	190,677	3,046,648
Public safety	5,326,905	-	1,211,995	6,538,900
Public works	14	1,790,794	-	1,790,808
Culture and recreation	395,536	-	-	395,536
Health and welfare	3,789	-	772,652	776,441
Capital outlay	241,361	3,439,576	418,821	4,099,758
Debt service:				
Principal	-	-	591,969	591,969
Interest	-	-	225,755	225,755
<i>Total expenditures</i>	<u>8,823,576</u>	<u>5,230,370</u>	<u>3,411,869</u>	<u>17,465,815</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>4,532,423</u>	<u>(1,028,233)</u>	<u>1,434,811</u>	<u>4,939,001</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of capital assets	22,681	1,642	-	24,323
Transfers in	-	2,000,000	856,454	2,856,454
Transfers (out)	(2,807,954)	-	(48,500)	(2,856,454)
<i>Total other financing sources (uses)</i>	<u>(2,785,273)</u>	<u>2,001,642</u>	<u>807,954</u>	<u>24,323</u>
<i>Net change in fund balance</i>	<u>1,747,150</u>	<u>973,409</u>	<u>2,242,765</u>	<u>4,963,324</u>
<i>Fund balances, beginning of year</i>	<u>13,909,987</u>	<u>2,214,912</u>	<u>5,561,412</u>	<u>21,686,311</u>
<i>Fund balance - end of year</i>	<u>\$ 15,657,137</u>	<u>\$ 3,188,321</u>	<u>\$ 7,804,177</u>	<u>\$ 26,649,635</u>

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

ROOSEVELT COUNTY

Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Exhibit B-2

Page 2 of 2

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

Net change in fund balances - total governmental funds	\$ 4,963,324
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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	4,099,758
Depreciation expense	(1,845,597)
Book value of disposed asset	(6,300)
Donated capital assets	273,200

Revenues in the statement of activities that do not provide current financial
resources are not reported as revenue in the funds:

Change in deferred inflows related to the property taxes receivable	20,622
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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	(423,002)
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Governmental funds report County pension contributions as expenditures. However
in the Statement of Activities, the cost of pension benefits earned net of employee
contributions is reported as pension income (expense):

County pension contributions	454,725
Net pension expense	(608,063)
County OPEB contributions	81,944
Net OPEB income	341,794

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

Decrease in accrued compensated absences	20,945
Decrease in accrued interest	1,859

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	171,515
Principal payments on loans	591,969

<i>Change in net position of governmental activities</i>	<u><u>\$ 8,138,693</u></u>
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The accompanying notes are an integral part of these financial statements.

ROOSEVELT COUNTY

Exhibit C-1

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2023

	Budgeted Amounts			Variances
	Original	Final	Actual	Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 6,525,000	\$ 6,525,000	\$ 7,393,084	\$ 868,084
Gross receipts	2,210,000	2,210,000	3,069,303	859,303
Gasoline, franchise and motor vehicle	257,000	257,000	397,462	140,462
Other	400,000	400,000	545,277	145,277
Intergovernmental:				
State operating grants	619,517	496,526	483,662	(12,864)
Payment in lieu of taxes	466,000	466,000	474,917	8,917
Charges for services	281,150	281,150	71,572	(209,578)
Licenses and fees	67,950	67,950	408,822	340,872
Investment income	-	-	501,811	501,811
Miscellaneous	-	-	6,579	6,579
<i>Total revenues</i>	<u>10,826,617</u>	<u>10,703,626</u>	<u>13,352,489</u>	<u>2,648,863</u>
<i>Expenditures</i>				
Current:				
General government	3,136,816	3,293,620	2,930,243	363,377
Public safety	5,469,992	5,891,366	5,428,147	463,219
Culture and recreation	414,540	490,336	400,519	89,817
Health and welfare	6,125	6,125	4,138	1,987
Capital outlay	238,243	241,361	241,361	-
<i>Total expenditures</i>	<u>9,265,716</u>	<u>9,922,808</u>	<u>9,004,408</u>	<u>918,400</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,560,901</u>	<u>780,818</u>	<u>4,348,081</u>	<u>3,567,263</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	427,053	2,027,136	-	(2,027,136)
Proceeds from sale of capital assets	-	-	22,681	22,681
Transfers (out)	(1,987,954)	(2,807,954)	(2,807,954)	-
<i>Total other financing sources (uses)</i>	<u>(1,560,901)</u>	<u>(780,818)</u>	<u>(2,785,273)</u>	<u>(2,004,455)</u>
<i>Net change in fund balance</i>	-	-	1,562,808	1,562,808
<i>Fund balances - beginng of year</i>	-	-	13,478,311	13,478,311
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>15,041,119</u>	<u>\$ 15,041,119</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,562,808	
Adjustments to revenues for gross receipt taxes, other taxes and federal grants.			3,510	
Adjustments to expenditures for salaries and operating expenses.			<u>180,832</u>	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 1,747,150</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, 2023

	Budgeted Amounts			Variances
	Original	Final	Actual	Final to Actual
<i>Revenues</i>				
Taxes:				
Gasoline and motor vehicle	\$ 585,000	\$ 585,000	\$ 697,245	\$ 112,245
Intergovernmental:				
State operating grants	22,204	22,204	-	(22,204)
State capital grant	1,265,719	4,000,507	3,510,507	(490,000)
Licenses and fees	3,000	3,000	3,125	125
<i>Total revenues</i>	<u>1,875,923</u>	<u>4,610,711</u>	<u>4,210,877</u>	<u>(399,834)</u>
<i>Expenditures</i>				
Current:				
Public works	2,590,592	2,594,092	1,953,999	640,093
Capital outlay	1,040,000	3,931,725	3,289,877	641,848
<i>Total expenditures</i>	<u>3,630,592</u>	<u>6,525,817</u>	<u>5,243,876</u>	<u>1,281,941</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,754,669)</u>	<u>(1,915,106)</u>	<u>(1,032,999)</u>	<u>882,107</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted cash increase)	74,669	(84,894)	-	84,894
Proceeds from sale of capital assets	-	-	1,642	1,642
Transfers in	1,680,000	2,000,000	2,000,000	-
<i>Total other financing sources (uses)</i>	<u>1,754,669</u>	<u>1,915,106</u>	<u>2,001,642</u>	<u>86,536</u>
<i>Net change in fund balance</i>	-	-	968,643	968,643
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,131,675</u>	<u>2,131,675</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>3,100,318</u>	<u>\$ 3,100,318</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 968,643	
Adjustments to revenues for motor vehicle and gas taxes.			(8,740)	
Adjustments to expenditures for salaries and operating expenses.			13,506	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 973,409</u>	

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

ROOSEVELT COUNTY
Statement of Fiduciary Net Position
June 30, 2023

Exhibit D-1

	Custodial Funds
<i>Current assets</i>	
Cash and cash equivalents	\$ 20,458
Property taxes receivable	<u>529,143</u>
<i>Total assets</i>	<u><u>\$ 549,601</u></u>
 <i>Current liabilities</i>	
Accounts payable	\$ 539
Due to inmates	19,709
Due to other entities	<u>529,353</u>
<i>Total liabilities</i>	<u><u>\$ 549,601</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, 2023

Exhibit D-2

	Custodial Funds
<i>Additions:</i>	
Contributions from other entities	\$ 7,088,324
Charges for services	<u>1,815</u>
<i>Total additions</i>	<u>7,090,139</u>
 <i>Deductions:</i>	
Distributions to other bodies	6,959,710
Operating expenditures	<u>91,406</u>
<i>Total deductions</i>	<u>7,051,116</u>
 Change in custodial funds due to others	39,023
Beginning custodial funds due to others	<u>510,039</u>
 Ending custodial funds due to others	<u><u>\$ 549,062</u></u>

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023, 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 \$361,213 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, 2023

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, 2023

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, 2023, the County does not have any amounts in the form of nonspendable fund balance.

Restricted and Committed Fund Balance: At June 30, 2023, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$13,043,263 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 \$155,750 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, 2023, the County maintains \$2,641,758 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, 2023

NOTE 1. Summary of Significant Accounting Policies (continued)

E. Newly Adopted Accounting Pronouncements

During the year ended June 30, 2023 the County adopted GASB Statements No. 91, *Conduit Debt Obligations*, No. 93 *Replacement of Interbank Offered Rates*, No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, No. 96 *Subscription-Based Information Technology Arrangements*, No. 98, *The Annual Comprehensive Financial Report*, No. 99 *Omnibus 2022*. The County's accounting policy for accounting for Right of Use Assets and related liabilities under GASB Statement No. 96 is to capitalize amounts more than \$25,000. 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
Budgeted Funds:		
General Fund	\$ 1,560,901	\$ 780,818
Road Fund	\$ (1,754,669)	\$ (1,915,106)

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

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2023 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, 2023.

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, 2023, \$13,195,345 of the County's bank balance of \$13,694,596 was exposed to custodial credit risk. Although the \$13,195,345 was uninsured, the entire amount 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, 2023.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 3. Deposits and Investments (continued)

	James Polk Stone Community Bank	Western Bank of Clovis	Total
Amount of deposits	\$ 13,445,345	\$ 250,000	\$ 13,695,345
FDIC Coverage	(250,000)	(250,000)	(500,000)
Total uninsured public funds	<u>13,195,345</u>	<u>-</u>	<u>13,195,345</u>
Collateralized by securities held by pledging institution or by its trust department or agent in other than the County's name	13,195,345	-	13,195,345
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Collateral requirement (50% of uninsured funds)	\$ 6,597,673	\$ -	\$ 6,597,673
Pledged Collateral	15,660,416	-	15,660,416
Over (Under) collateralized	<u>\$ 9,062,743</u>	<u>\$ -</u>	<u>\$ 9,062,743</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, 2023, the County had \$553,501 held at New Mexico Finance Authority (NMFA).

Investments

Credit Risk

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 3. Deposits and Investments (continued)

As of June 30, 2023, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating
U.S Treasury & Agency Notes	<1 year	\$ 10,570,366	AAA**
U.S Treasury MM Mutual Fund	<1 year	1,790,102 *	AAA**
		<u>\$ 12,360,468</u>	

* Restricted cash and cash equivalents per Exhibit A-1

** Based off Moody's Rating

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

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

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

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

In addition, the County has an investment in a certificate of deposit in the amount of \$250,000 and is classified as an investment due to its maturity of being over three months.

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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 3. Deposits and Investments (continued)

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

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. See above for discussion of valuation methodologies used to measure fair value of investments.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2023:

Total	Level 1	Level 2	Level 3
\$ 12,360,468	\$ -	\$ 12,360,468	\$ -

Reconciliation to the Statement of Net Position

Cash and cash equivalents per Exhibit A-1	\$ 12,491,231
Restricted cash and cash equivalents per Exhibit A-1	553,501
Cash - Statement of Fiduciary Net Position per Exhibit E-1	20,458
Certificate of deposit	250,000
U.S. Treasury & Agency Notes	<u>12,360,468</u>
Total cash, investments, and cash equivalents	<u>25,675,658</u>
Add: reconciling items	934,056
Less: petty cash	(400)
Less: NMFA restricted accounts	(553,501)
Less: Treasury & Agency Notes	<u>(12,360,468)</u>
Bank balance of deposits	<u><u>\$ 13,695,345</u></u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 4. Receivables

Receivables as of June 30, 2023, are as follows:

	General	Road Fund	Other Governmental Funds	Total
Receivables:				
Property taxes	\$ 458,338	\$ -	\$ -	\$ 458,338
Other taxes:				
Gross receipts taxes	500,031	-	82,983	583,014
Gasoline and oil taxes	23,225	38,637	-	61,862
Motor vehicle taxes	13,746	41,240	-	54,986
Other receivables:				
Charges for services	30,294	-	-	30,294
Intergovernmental				
State grants	47,192	22,204	213,190	282,586
Totals	\$ 1,072,826	\$ 102,081	\$ 296,173	\$ 1,471,080

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$361,213 that were not collected within the period of availability have been reclassified as deferred inflow in the governmental fund financial statements.

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

NOTE 5. Interfund Receivables and Transfers

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

Transfers Out	Transfers In	Amount
General Fund	Road Special Revenue Fund	\$ 2,000,000
General Fund	Corrections Fund	200,000
General Fund	Indoor Arena Debt Service Fund	114,413
General Fund	Courthouse Renovation Debt Service Fund	179,541
General Fund	Misdemeanor Probation Fund	100,000
General Fund	Senior Center	200,000
General Fund	Milnesand Fire/EMS Special Revenue Fund	7,000
General Fund	Arch Fire/EMS Special Revenue Fund	7,000
Senior Center	Food Pantry Grant Fund	48,500
	Total	\$ 2,856,454

There were no interfund balances at June 30, 2023.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2023. Land and construction in progress are not subject to depreciation.

	<u>Balance June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Capital assets not being depreciated:				
Land	\$ 982,311	\$ 9,000	\$ -	\$ 991,311
Total not being depreciated	<u>982,311</u>	<u>9,000</u>	<u>-</u>	<u>991,311</u>
Capital assets being depreciated:				
Buildings and improvements	25,720,639	480,197	-	26,200,836
Equipment and vehicles	8,344,824	709,940	239,372	8,815,392
Infrastructure	23,972,153	3,173,821	-	27,145,974
Total being depreciated	<u>58,037,616</u>	<u>4,363,958</u>	<u>239,372</u>	<u>62,162,202</u>
Total capital assets	<u>59,019,927</u>	<u>4,372,958</u>	<u>239,372</u>	<u>63,153,513</u>
Accumulated depreciation:				
Buildings and improvements	15,491,264	474,308	-	15,965,572
Equipment and vehicles	6,887,160	584,597	233,072	7,238,685
Infrastructure	20,781,486	786,692	-	21,568,178
Total accumulated depreciation	<u>43,159,910</u>	<u>1,845,597</u>	<u>233,072</u>	<u>44,772,435</u>
Capital assets, net	<u>\$ 15,860,017</u>	<u>\$ 2,527,361</u>	<u>\$ 6,300</u>	<u>\$ 18,381,078</u>

Depreciation expense for the year ended June 30, 2023 was charged to the functions of the governmental activities as follows:

General government	\$ 384,145
Public safety	815,916
Public works	405,752
Culture and recreation	239,784
Total	<u>\$ 1,845,597</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 7. Long-term Debt

During the year ended June 30, 2023, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Governmental Activities:	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
NMFA Loans	\$ 7,002,236	\$ -	\$ 591,969	\$ 6,410,267	\$ 604,101
Compensated Absences	204,074	137,503	158,448	183,129	183,129
Total	<u>\$ 7,206,310</u>	<u>\$ 137,503</u>	<u>\$ 750,417</u>	<u>\$ 6,593,396</u>	<u>\$ 787,230</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, 2023
NMFA-3503-PP	08/19/16	06/01/26	1.19%	2,114,395	\$ 655,968
NMFA- New Magistrate Court- 3115-PP	06/13/14	05/01/34	3.28%	3,668,741	2,359,774
NMFA- HVAC System- 3147-PP	08/22/14	05/01/34	3.38%	2,875,000	2,026,000
NMFA- Arena- Loan- 2561-PP	03/18/11	05/31/36	4.22%	1,638,201	1,075,300
NM CWSRF Loan Storm Water	07/01/21	01/10/32	0.03%	325,000	<u>293,225</u>
Total Loans					<u>\$ 6,410,267</u>

The annual requirements to amortize the Loan Payable as of June 30, 2023, including interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2024	\$ 604,101	\$ 213,174	\$ 817,275
2025	617,784	199,643	817,427
2026	633,439	184,580	818,019
2027	489,319	167,923	657,242
2028	505,151	151,347	656,498
2029-2033	2,769,450	467,412	3,236,862
2034-2036	<u>791,023</u>	<u>84,704</u>	<u>875,727</u>
Total	<u>\$ 6,410,267</u>	<u>\$ 1,468,783</u>	<u>\$ 7,879,050</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

NOTE 7. Long-term Debt (continued)

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

Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2023, compensated absences decreased \$20,945 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. The following fund reported a deficit fund balance at June 30, 2023.

Law Enforcement Protection Fund	\$ <u>621</u>
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This deficit will have to be funded via a permanent cash transfer. This is expected to be resolved in the next current year.

- B. Excess of expenditures over appropriations. There were no funds expenditures were in excess of the budgeted appropriations for the year ended June 30, 2023.
- 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, 2023.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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 65 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 annual comprehensive financial report that can be obtained on PERA's website for contribution description.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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

PERA Contribution Rates and Pension Factors in effect during FY22						
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	
Coverage Plan						
STATE PLAN						
State Plan 3	7.42%	9.92%	18.24%	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%	19.15%	3.50%	3.00%	90.00%
MUNICIPAL FIRE PLANS 1 – 5						
Municipal Fire Plan 1	8.00%	11.00%	11.65%	2.00%	2.00%	90.00%
Municipal Fire Plan 2	8.00%	11.00%	18.15%	2.50%	2.00%	90.00%
Municipal Fire Plan 3	8.00%	11.00%	21.90%	2.50%	2.00%	90.00%
Municipal Fire Plan 4	12.80%	15.80%	21.90%	3.00%	2.50%	90.00%
Municipal Fire Plan 5	16.20%	19.20%	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%	9.92%	18.24%	3.00%	3.00%	90.00%
Juvenile Correctional Officer Plan 2	4.78%	7.28%	27.37%	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, 2023, the County reported a liability of \$4,836,016 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, 2022 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2021. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2022. 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, 2022, the County's proportion was 0.27265 percent, which was an increase of 0.00785 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the County recognized pension expense of \$370,730. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 19,387	\$ 117,610
Net difference between projected and actual earnings on pension plan investments	478,600	-
Changes of assumptions	-	-
Changes in proportion	95,565	26,189
County's contributions subsequent to the measurement date	<u>319,702</u>	<u>-</u>
Total	<u>\$ 913,254</u>	<u>\$ 143,799</u>

\$319,702 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, 2023. 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

2024	\$ 132,478
2025	84,410
2026	(145,023)
2027	<u>377,888</u>
Total	<u>\$ 449,753</u>

PERA Fund Division Municipal Police: At June 30, 2023, the County reported a liability of \$2,316,336 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2021. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2022.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, 2022, the County's proportion was 0.28822 percent, which was an increase of 0.01983 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the County recognized pension expense of \$237,333. At June 30, 2023, 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
Difference between expected and actual experience	\$ 60,337	\$ -
Net difference between projected and actual earnings on pension plan investments	202,397	-
Changes of assumptions	-	-
Changes in proportion	94,891	67,455
County's contributions subsequent to the measurement date	135,023	-
Total	<u>\$ 492,648</u>	<u>\$ 67,455</u>

\$135,023 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, 2023. 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

2024	\$ 92,938
2025	72,676
2026	(36,416)
2027	160,972
Total	<u>\$ 290,170</u>

Actuarial assumptions. The total pension liability in the June 30, 2021 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, 2023

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

PERA FUND	
Actuarial Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization Period	25 years
Actuarial Assumptions:	
Investment Rate of Return	7.25% annual rate
Projected Salary increases	3.25% to 13.50% annual rate
Includes Inflation at	2.50%
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, 2021. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2022. These assumptions were adopted by the Board use in the June 30, 2021 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%	6.35%
Risk Reduction & Mitigation	19.50%	1.90%
Credit Oriented Fixed Income	15.00%	4.45%
Real Assets to include Real Estate Equity	20.00%	5.10%
Multi-Risk Allocation	<u>10.00%</u>	6.65%
Total	100.00%	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2022. 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.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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

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	\$ 7,317,929	\$ 4,836,016	\$ 2,774,203
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	\$ 3,475,204	\$ 2,316,336	\$ 1,368,164

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, 2023, the County reported a payable of \$35,278 for outstanding contributions due to PERA for the year ended June 30, 2023.

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

General Information about the OPEB

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

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

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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

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

Employees covered by benefit terms – At June 30, 2022, 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	11,759
Current active members	<u>92,520</u>
	<u>157,371</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>49,224</u>
	<u>92,520</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 \$81,944 for the year ended June 30, 2023.

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

At June 30, 2023, the County reported a liability of \$1,633,897 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2022. At June 30, 2022, the County's proportion was 0.07068 percent.

For the year ended June 30, 2023, the County recognized OPEB income of \$341,794. At June 30, 2023 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 27,177	\$ 242,178
Net difference between expected and actual investments on OPEB plan investments	22,530	-
Change of assumptions	348,635	1,211,190
Changes in proportion	120,220	203,551
County's contributions subsequent to the measurement date	<u>81,944</u>	<u>-</u>
Total	<u>\$ 600,506</u>	<u>\$ 1,656,919</u>

Deferred outflows of resources totaling \$81,944 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, 2023. 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:

2024	\$ (345,146)
2025	(288,464)
2026	(174,847)
2027	(219,793)
2028	<u>(110,107)</u>
Total	<u>\$ (1,138,357)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to the measurement date of June 30, 2022, 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
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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

Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 years for Medicare medical plan costs
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 5.42% as of June 30, 2022. 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, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 5.42% is the blended discount rate.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, calculated using a discount rate of 5.42% as of June 30, 2022, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.42 percent) or 1-percentage-point higher (6.42 percent) than the current discount rate:

	1% Decrease (4.42%)	Current Discount Rate (5.42%)	1% Increase (6.42%)
County's proportionate share of the net OPEB liability	<u>\$ 2,033,285</u>	<u>\$ 1,633,897</u>	<u>\$ 1,315,466</u>

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

	Trend Rate Sensitivity Analysis		
	1% Decrease	Rate	1% Increase
County's proportionate share of the net OPEB liability	<u>\$ 1,309,177</u>	<u>\$ 1,633,897</u>	<u>\$ 1,910,644</u>

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2022.

Payable Changes in the Net OPEB Liability. At June 30, 2023, the County reported a payable of \$3,578 for outstanding contributions due to NMRHCA for the year ended June 30, 2023.

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, 2023

NOTE 12. Leases (continued)

A summary of the right to use the assets and changes occurring during the year ended June 30, 2023 follows:

	Balance June 30, 2022	Additions	Dispositions	Balance June 30, 2023
Right of Use Asset				
Equipment	\$ 767,609	\$ -	\$ -	\$ 767,609
Total right of use asset	<u>767,609</u>	<u>-</u>	<u>-</u>	<u>767,609</u>
Less accumulated amortization for:				
Equipment	230,283	423,002	-	653,285
Total accumulated amortization	<u>230,283</u>	<u>423,002</u>	<u>-</u>	<u>653,285</u>
Right of use asset, net	<u>\$ 537,326</u>	<u>\$ (423,002)</u>	<u>\$ -</u>	<u>\$ 114,324</u>

During the year ended June 30, 2023, 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, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Lease liability	\$ 273,159	\$ -	\$ 171,515	\$ 101,644	\$ 101,644
	<u>\$ 273,159</u>	<u>\$ -</u>	<u>\$ 171,515</u>	<u>\$ 101,644</u>	<u>\$ 101,644</u>

The annual requirements to amortize the lease as of June 30, 2023, including interest payments, is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2024	\$ 101,644	\$ 679	\$ 102,323
	<u>\$ 101,644</u>	<u>\$ 679</u>	<u>\$ 102,323</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, 2023, the lease receivable for the building is as follows:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Lease receivable	\$ 4,064,266	\$ -	\$ 256,073	\$ 3,808,193	\$ 281,443
	<u>\$ 4,064,266</u>	<u>\$ -</u>	<u>\$ 256,073</u>	<u>\$ 3,808,193</u>	<u>\$ 281,443</u>

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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 \$11,236,322 of restricted net position, all of which is restricted by enabling legislation. For descriptions of the related enabling legislation for special revenue, debt service and capital project funds, see pages 27 and 74-75.

NOTE 16. Subsequent Events

The date to which events occurring after June 30, 2023, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statement or disclosures is November 30, 2023, which is the date on which the financial statements were issued.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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, 2023

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, 2023

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)	NEW MEXICO CO INDUSTRIAL REV BONDS- AT THE CLOSING OF A NEX MEXICO COUNTY IRB TRANSACTION, THE IRB PROJECT PROPERTY, WHICH MAY BE ANY COMBINATION OF REAL AND PERSONAL PROPERTY, IS CONVEYED FROM THE COMPNAY(A PRIVATE ENTITY) TO A NEW MEXICO COUNTY, WICH IMMEDIATLEY LEASES THE PROJECT PROPERTY BACK TO THE COMPANY. THE COUNTY RETAINS OWNERSHIP, AND LEASE CONTINUES, FOR THE TERM OF THE BONDS, WHICH MAY BE ANY PERIOD SPECIFIED BY THE COUNTY, UP TO 30 YEARS.UNDER THE NEW MEXICO CONSTITUTION AND APPLICABLE STATE STATUES, THIS ARRANGMENT RESULTS IN TWO SEPERATE TAX SUBSIDIES. FIRST THE PROJECTPROPERTY IS EXEMPT FROM AD VALOREM TAXFOR THE TERM OF THE BONDS,AND SECOND, PURCHASES OF PROJECT PROPERTY THAT IS TANGIBLE, DEPRECIABLE,PERSONAL PROPERTY ARE DEDUCTIBLE OR EXEMPT, AS THE CASEMAY BE, FROM GROSS RECEIPTS, AND COMPENSATING TAXES.

ROOSEVELT COUNTY
Notes to the Financial Statements
June 30, 2023

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 June 2023, 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 2023, 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.

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*

	2023	2022
	Measurement Date	Measurement Date
	(As of and for the	(As of and for the
	year ended	year ended
	June 30, 2022)	June 30, 2021)
Roosevelt County's proportion of the net pension liability	0.27265%	0.26839%
Roosevelt County's proportionate share of the net pension liability	\$ 4,836,016	\$ 2,983,415
Roosevelt County's covered payroll	\$ 2,651,743	\$ 2,481,381
Roosevelt County's proportionate share of the net pension liability as a percentage	182.37%	120.23%
Plan fiduciary net position as a percentage of the total pension liability	69.35%	77.25%

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

* 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.

2021	2020	2019	2018	2017
Measurement Date	Measurement Date	Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended	year ended	year ended
June 30, 2020)	June 30, 2019)	June 30, 2018)	June 30, 2017)	June 30, 2016)
0.2684%	0.2662%	0.3007%	0.2553%	0.2343%
\$ 5,427,658	\$ 4,608,186	\$ 4,794,271	\$ 3,508,038	\$ 3,743,326
\$ 2,534,004	\$ 2,428,897	\$ 2,452,214	\$ 2,244,598	\$ 1,937,232
214.19%	189.72%	195.51%	156.29%	193.23%
66.36%	70.52%	71.13%	73.74%	69.18%

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*

	2023	2022
	Measurement Date	Measurement Date
	(As of and for the	(As of and for the
	year ended	year ended
	June 30, 2022)	June 30, 2021)
Roosevelt County's proportion of the net pension liability	0.27265%	0.26839%
Roosevelt County's proportionate share of the net pension liability	\$ 2,316,336	\$ 1,387,989
Roosevelt County's covered payroll	\$ 700,098	\$ 647,557
Roosevelt County's proportionate share of the net pension liability as a percentage	330.86%	214.34%
Plan fiduciary net position as a percentage of the total pension liability	69.35%	77.25%

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

* 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.

2021	2020	2019	2018	2017
Measurement Date	Measurement Date	Measurement Date	Measurement Date	Measurement Date
(As of and for the	(As of and for the	(As of and for the	(As of and for the	(As of and for the
year ended	year ended	year ended	year ended	year ended
June 30, 2020)	June 30, 2019)	June 30, 2018)	June 30, 2017)	June 30, 2016)
0.2868%	0.2957%	0.3124%	0.2909%	0.2971%
\$ 2,463,238	\$ 2,184,245	\$ 2,131,519	\$ 1,616,140	\$ 2,192,092
\$ 677,471	\$ 657,706	\$ 637,980	\$ 597,831	\$ 564,085
363.59%	332.10%	334.10%	270.33%	388.61%
66.36%	70.52%	71.13%	73.74%	69.18%

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, 2023	As of and for the year ended June 30, 2022
Contractually required contribution	\$ 319,702	\$ 259,871
Contributions in relation to the contractually required contribution	<u>(319,702)</u>	<u>(259,871)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 3,109,181	\$ 2,651,743
Contributions as a percentage of covered payroll	10.28%	9.80%
	As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
Contractually required contribution	\$ 185,006	\$ 220,810
Contributions in relation to the contractually required contribution	<u>(185,006)</u>	<u>(220,810)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 1,937,232	\$ 2,312,147
Contributions as a percentage of covered payroll	9.55%	9.55%

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

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

As of and for the year ended June 30, 2021	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	As of and for the year ended June 30, 2017
\$ 239,982	\$ 310,541	\$ 230,986	\$ 234,187	\$ 214,359
<u>(239,982)</u>	<u>(310,541)</u>	<u>(230,986)</u>	<u>(234,187)</u>	<u>(214,359)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,481,381	\$ 2,534,004	\$ 2,428,897	\$ 2,452,214	\$ 2,244,598
9.67%	12.25%	9.51%	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, 2023	As of and for the year ended June 30, 2022
Contractually required contribution	\$ 135,023	\$ 134,069
Contributions in relation to the contractually required contribution	<u>(135,023)</u>	<u>(134,069)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 687,829	\$ 700,098
Contributions as a percentage of covered payroll	19.63%	19.15%
	As of and for the year ended June 30, 2016	As of and for the year ended June 30, 2015
Contractually required contribution	\$ 106,612	\$ 112,748
Contributions in relation to the contractually required contribution	<u>(106,612)</u>	<u>(112,748)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	\$ 564,085	\$ 596,549
Contributions as a percentage of covered payroll	18.90%	18.90%

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

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

As of and for the year ended June 30, 2021	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	As of and for the year ended June 30, 2017
\$ 124,007	\$ 129,736	\$ 124,306	\$ 120,578	\$ 112,990
<u>(124,007)</u>	<u>(129,736)</u>	<u>(124,306)</u>	<u>(120,578)</u>	<u>(112,990)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 647,557	\$ 677,471	\$ 657,706	\$ 637,980	\$ 597,831
19.15%	19.15%	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, 2023

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 2022 report is available at <http://www.nmpera.org>.

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

	2023 Measurement Date (As of and for the Year Ended June 30, 2022)	2022 Measurement Date (As of and for the Year Ended June 30, 2021)
Roosevelt County's proportion of the net OPEB liability (asset)	0.07068%	0.06858%
Roosevelt County's proportionate share of the net OPEB liability (asset)	\$ 1,633,897	\$ 2,256,522
Roosevelt County's covered payroll	3,417,328	3,156,109
Roosevelt County's proportionate share of the net OPEB liability as a percentage of its covered payroll	47.81%	71.50%
Plan fiduciary net position as a percentage of the total OPEB liability	33.33%	25.39%

* 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.

2021 Measurement Date (As of and for the Year Ended June 30, 2020)	2020 Measurement Date (As of and for the Year Ended June 30, 2019)	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)
0.07081%	0.07414%	0.07706%	0.07084%
\$ 2,973,247	\$ 2,403,907	\$ 3,350,842	\$ 3,210,237
3,238,093	3,116,134	3,131,087	2,950,945
91.82%	77.14%	107.02%	108.79%
16.50%	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*

	As of and for the Year Ended June 30, 2023	As of and for the Year Ended June 30, 2022
Contractually required contribution	\$ 81,944	\$ 72,553
Contributions in relation to the contractually required contribution	81,944	72,553
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Roosevelt County's covered payroll	3,870,501	3,417,328
Contribution as a percentage of covered payroll	2.12%	2.12%

* 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 total OPEB liability measured as of June 30, 2022, changes in assumptions include adjustments resulting from a decrease in the discount rate from 3.62% to 5.42%.

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

As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018
\$ 66,459	\$ 69,192	\$ 66,355	\$ 66,964
66,459	69,192	66,355	66,964
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3,156,109	3,238,093	3,116,134	3,131,087
2.11%	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, 2023

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.

LG Abatement Opioid Special Revenue Fund – To account for the New Mexico opioid allocation monetary amounts obtained through a settlement.

Local Assistance Tribal Consistency Special Revenue Fund (LATCF) – To account for the federal monies the County received that provides additional assistance to eligible revenue sharing counties.

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.

Food Pantry Grant Special Revenue Fund – To account for the grant received to construct a food pantry building for the Food Bank of Eastern New Mexico.

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

ROOSEVELT COUNTY
Nonmajor Fund Descriptions
June 30, 2023

Special Revenue Funds (continued)

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

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

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

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

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

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

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

Debt Service Funds

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

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

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

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

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

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Assets</i>				
Cash and cash equivalents	\$ 1,913	\$ 742,098	\$ 7,939	\$ -
Investments	-	-	-	-
Current receivables:				
Other taxes	-	82,983	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u>\$ 1,913</u>	<u>\$ 825,081</u>	<u>\$ 7,939</u>	<u>\$ -</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 673	\$ -	\$ 621
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>673</u>	<u>-</u>	<u>621</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	-
Health and welfare	1,913	824,408	-	-
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	7,939	-
EMS and fire departments	-	-	-	-
Unassigned	-	-	-	(621)
<i>Total fund balances</i>	<u>1,913</u>	<u>824,408</u>	<u>7,939</u>	<u>(621)</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,913</u>	<u>\$ 825,081</u>	<u>\$ 7,939</u>	<u>\$ -</u>

See independent auditors' report

Special Revenue

GRT Roosevelt General Hospital	Corrections	American Rescue Plan Act	Windmills	County Clerk's User Fees	LG Abatement Opioid
\$ -	\$ 430,114	\$ 2,191,666	\$ 15,364	\$ 77,759	\$ 68,546
-	-	-	-	118,064	-
-	-	-	-	-	-
-	34,880	-	-	-	-
<u>\$ -</u>	<u>\$ 464,994</u>	<u>\$ 2,191,666</u>	<u>\$ 15,364</u>	<u>\$ 195,823</u>	<u>\$ 68,546</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,705	-	-	-	-
-	1,705	-	-	-	-
-	-	-	-	195,823	-
-	-	-	-	-	-
-	463,289	-	-	-	-
-	-	2,191,666	-	-	68,546
-	-	-	15,364	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	463,289	2,191,666	15,364	195,823	68,546
<u>\$ -</u>	<u>\$ 464,994</u>	<u>\$ 2,191,666</u>	<u>\$ 15,364</u>	<u>\$ 195,823</u>	<u>\$ 68,546</u>

See independent auditors' report

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	LATCF-SR	Misdemeanor Probation	Traffic Grants	Food Pantry
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ 256,319	\$ 3,969	\$ 1,707
Investments	-	-	-	-
Current receivables:				
Other taxes	-	-	-	-
Due from other governments	-	53,207	1,606	46,794
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 309,526</u>	<u>\$ 5,575</u>	<u>\$ 48,501</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 7	\$ -	\$ -
Accrued payroll	-	1,719	-	-
<i>Total liabilities</i>	<u>-</u>	<u>1,726</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	-	-	-
EMS and fire departments	-	-	-	-
Public safety	-	307,800	5,575	-
Health and welfare	-	-	-	48,501
Economic development	-	-	-	-
Debt service expenditures	-	-	-	-
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>307,800</u>	<u>5,575</u>	<u>48,501</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 309,526</u>	<u>\$ 5,575</u>	<u>\$ 48,501</u>

See independent auditors' report

Special Revenue

Special Revenue						
Senior Center	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection	
\$ 207,379	\$ 121,364	\$ 621,202	\$ -	\$ 26,447	\$ 299,451	
-	-	114,537	-	-	-	
-	-	-	-	-	-	
76,703	-	-	-	-	-	
<u>\$ 284,082</u>	<u>\$ 121,364</u>	<u>\$ 735,739</u>	<u>\$ -</u>	<u>\$ 26,447</u>	<u>\$ 299,451</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	735,739	-	-	299,451	
-	-	-	-	-	-	
284,082	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	121,364	-	-	26,447	-	
-	-	-	-	-	-	
<u>284,082</u>	<u>121,364</u>	<u>735,739</u>	<u>-</u>	<u>26,447</u>	<u>299,451</u>	
\$ 284,082	\$ 121,364	\$ 735,739	\$ -	\$ 26,447	\$ 299,451	

ROOSEVELT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	<u>Special Revenue</u>		<u>Debt Service</u>	
	<u>Arch EMS</u>	<u>Reappraisal</u>	<u>Detention Center</u>	<u>Indoor Arena</u>
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ 247,941	\$ 28,692	\$ 271,472
Investments	-	262,896	-	-
Current receivables:				
Other taxes	-	-	-	-
Due from other governments	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 510,837</u>	<u>\$ 28,692</u>	<u>\$ 271,472</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 5	\$ -	\$ -
Accrued payroll	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General county operations	-	510,832	-	-
EMS and fire departments	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Debt service expenditures	-	-	28,692	271,472
Committed to:				
Sheriff's evidence	-	-	-	-
EMS and fire departments	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>510,832</u>	<u>28,692</u>	<u>271,472</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 510,837</u>	<u>\$ 28,692</u>	<u>\$ 271,472</u>

See independent auditors' report

Debt Service			
Storm Water	Courthouse Renovation	Magistrate Court	Total Nonmajor Governmental Funds
\$ 291,367	\$ 206,293	\$ 899,264	\$ 7,018,266
-	-	-	495,497
-	-	-	82,983
-	-	-	213,190
<u>\$ 291,367</u>	<u>\$ 206,293</u>	<u>\$ 899,264</u>	<u>\$ 7,809,936</u>
\$ -	\$ -	\$ 1,029	\$ 2,335
-	-	-	3,424
-	-	1,029	5,759
-	-	-	706,655
-	-	-	1,035,190
-	-	-	776,664
-	-	-	3,419,116
-	-	-	15,364
291,367	206,293	898,235	1,696,059
-	-	-	7,939
-	-	-	147,811
-	-	-	(621)
<u>291,367</u>	<u>206,293</u>	<u>898,235</u>	<u>7,804,177</u>
<u>\$ 291,367</u>	<u>\$ 206,293</u>	<u>\$ 899,264</u>	<u>\$ 7,809,936</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, 2023

	Special Revenue			
	Predatory Animal Control	County Healthcare	Sheriff's Evidence	Law Enforcement Protection
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ 756,685	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	628	-	-	58,000
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	235	-
<i>Total revenues</i>	<u>628</u>	<u>756,685</u>	<u>235</u>	<u>58,000</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	58,975
Health and welfare	-	608,505	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>608,505</u>	<u>-</u>	<u>58,975</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>628</u>	<u>148,180</u>	<u>235</u>	<u>(975)</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	628	148,180	235	(975)
<i>Fund balances - beginning of year</i>	<u>1,285</u>	<u>676,228</u>	<u>7,704</u>	<u>354</u>
<i>Fund balances - end of year</i>	<u>\$ 1,913</u>	<u>\$ 824,408</u>	<u>\$ 7,939</u>	<u>\$ (621)</u>

See independent auditors' report

Special Revenue						
GRT Roosevelt General Hospital	Corrections	American Rescue Plan Act	Windmills	County Clerk's User Fees	LG Abatement Opioid	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	1,796,704	-	-	-	
-	340,194	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	19,570	-	
-	41,657	-	-	-	-	
-	-	-	-	3,656	-	
-	-	-	-	-	68,564	
-	381,851	1,796,704	-	23,226	68,564	
-	-	-	-	5,000	-	
-	381,048	396,227	-	-	-	
-	-	-	-	-	18	
-	-	158,828	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	381,048	555,055	-	5,000	18	
-	803	1,241,649	-	18,226	68,546	
-	200,000	-	-	-	-	
-	-	-	-	-	-	
-	200,000	-	-	-	-	
-	200,803	1,241,649	-	18,226	68,546	
-	262,486	950,017	15,364	177,597	-	
\$ -	\$ 463,289	\$ 2,191,666	\$ 15,364	\$ 195,823	\$ 68,546	

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, 2023

	Special Revenue			
	LATCF-SR	Misdemeanor Probation	Traffic Grants	Food Pantry
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	50,000	-	-	-
State operating grants	-	235,928	6,932	-
State capital grants	-	-	-	216,794
Licenses and fees	-	-	-	-
Charges for services	-	44,805	-	-
Investment income	-	-	-	-
Miscellaneous	-	1,270	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>282,003</u>	<u>6,932</u>	<u>216,794</u>
<i>Expenditures</i>				
Current:				
General government	27,146	87,331	-	-
Public safety	-	175,155	6,949	-
Health and welfare	-	-	-	4,129
Capital outlay	22,854	-	-	212,664
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>50,000</u>	<u>262,486</u>	<u>6,949</u>	<u>216,793</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>19,517</u>	<u>(17)</u>	<u>1</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	100,000	-	48,500
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>48,500</u>
<i>Net change in fund balances</i>	-	119,517	(17)	48,501
<i>Fund balances - beginning of year</i>	-	188,283	5,592	-
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 307,800</u>	<u>\$ 5,575</u>	<u>\$ 48,501</u>

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Special Revenue

Senior Center	Milnesand Fire/EMS	Milnesand Fire Protection	Milnesand EMS	Arch Fire/EMS	Arch Fire Protection
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
124,802	5,569	201,626	7,244	1,807	95,773
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,543	-	-	-
-	-	-	-	-	-
<u>124,802</u>	<u>5,569</u>	<u>205,169</u>	<u>7,244</u>	<u>1,807</u>	<u>95,773</u>
-	-	-	-	-	-
-	66,761	47,642	7,244	2,600	62,394
160,000	-	-	-	-	-
-	-	-	-	18,304	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>160,000</u>	<u>66,761</u>	<u>47,642</u>	<u>7,244</u>	<u>20,904</u>	<u>62,394</u>
<u>(35,198)</u>	<u>(61,192)</u>	<u>157,527</u>	<u>-</u>	<u>(19,097)</u>	<u>33,379</u>
200,000	7,000	-	-	7,000	-
(48,500)	-	-	-	-	-
<u>151,500</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>-</u>
116,302	(54,192)	157,527	-	(12,097)	33,379
<u>167,780</u>	<u>175,556</u>	<u>578,212</u>	<u>-</u>	<u>38,544</u>	<u>266,072</u>
<u>\$ 284,082</u>	<u>\$ 121,364</u>	<u>\$ 735,739</u>	<u>\$ -</u>	<u>\$ 26,447</u>	<u>\$ 299,451</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, 2023

	Special Revenue		Debt Service	
	Arch EMS	Reappraisal	Detention Center	Indoor Arena
<i>Revenues</i>				
Taxes:				
Gross receipts	\$ -	\$ -	\$ 225,337	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	7,000	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	143,516	-	-
Charges for services	-	-	-	-
Investment income	-	8,059	4,371	4,214
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>151,575</u>	<u>229,708</u>	<u>4,214</u>
<i>Expenditures</i>				
Current:				
General government	-	53,191	-	-
Public safety	7,000	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	213,674	64,500
Interest	-	-	11,582	50,601
<i>Total expenditures</i>	<u>7,000</u>	<u>53,191</u>	<u>225,256</u>	<u>115,101</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>98,384</u>	<u>4,452</u>	<u>(110,887)</u>
<i>Other financing sources (uses)</i>				
Transfers in	-	-	-	114,413
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,413</u>
<i>Net change in fund balances</i>	-	98,384	4,452	3,526
<i>Fund balances - beginning of year</i>	-	412,448	24,240	267,946
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 510,832</u>	<u>\$ 28,692</u>	<u>\$ 271,472</u>

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Debt Service			
Storm Water	Courthouse Renovation	Magistrate Court	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 982,022
-	-	-	1,846,704
5,999	-	354,159	1,445,661
-	-	-	216,794
-	-	-	163,086
-	-	-	86,462
-	2,679	9,360	35,882
-	-	-	70,069
5,999	2,679	363,519	4,846,680
-	-	18,009	190,677
-	-	-	1,211,995
-	-	-	772,652
6,171	-	-	418,821
31,775	105,000	177,020	591,969
1,625	74,424	87,523	225,755
39,571	179,424	282,552	3,411,869
(33,572)	(176,745)	80,967	1,434,811
-	179,541	-	856,454
-	-	-	(48,500)
-	179,541	-	807,954
(33,572)	2,796	80,967	2,242,765
324,939	203,497	817,268	5,561,412
\$ 291,367	\$ 206,293	\$ 898,235	\$ 7,804,177

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SUPPORTING SCHEDULES

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ROOSEVELT COUNTY
Schedule of Collateral Pledged By Depository
For Public Funds
June 30, 2023

Schedule I

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2023
The James Polk Stone Community Bank				
	FHLB CALLABLE	6/28/2033	3130AEH78	\$ 923,317
	FHLB CALLABLE	3/30/2027	3133ELUN2	895,513
	FHLB CALLABLE	11/30/2026	3133ENFP0	894,455
	FHLB CALLABLE	7/21/2028	3134GWCW4	847,305
	FNMA NONCALLABLE	5/15/2029	31359MEU3	1,111,030
	FNMA NONCALLABLE	8/5/2030	3135G05Q2	810,089
	FNMA NONCALLABLE	10/8/2027	3135G05Y5	873,194
	FNMA NONCALLABLE	4/24/2026	3135G0K36	470,041
	FNMA NONCALLABLE	9/24/2026	3135G0Q22	463,573
	FHLB CALLABLE	11/25/2026	3135GA4N8	873,570
	FHLB CALLABLE	12/14/2028	3135GA7B1	830,480
	FHLMC #SB8020	12/1/2034	3132D54D1	251,483
	FHLMC #SB8031	2/1/2035	3132D54Q2	267,495
	FHLMC #SBRB5036	12/1/2041	3133KYSZ3	268,771
	FHLMC #SBRB5036	12/1/2031	3133KYV63	810,145
	FHLMC #SBRB5036	2/1/2031	3133LPT80	706,867
	FNMA #BC0260	2/1/2031	3140EUJE0	465,643
	FNMA #BO05388	12/1/2049	3140K07A0	183,706
	FNMA #CA9370	3/1/2036	3140QHMU6	669,407
	FNMA #CA9370	9/1/2031	3140XCT57	681,779
	FNMA #FM7257	4/1/2042	3140XGZJ1	833,303
	FNMA #MA3188	11/1/2032	31418CRJ5	338,902
	FNMA #MA4476	11/1/2031	31418D6N7	699,603
	FNMA #MA3956	3/1/2035	31418DME9	243,166
	FNMA #MA3965	3/1/2040	31418DMP4	247,579
<i>Total James Polk Stone Community Bank</i>				<u>\$ 15,660,416</u>
Name and location of safekeeper for above pledged collateral: Independent Bankers Bank, Dallas, Texas 75356				
<i>Total Pledged Collateral</i>				<u><u>\$ 15,660,416</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
Schedule of Deposit and Investment Accounts
June 30, 2023

Bank Account Type/Name	James Polk Stone Bank	Moreton Capital Markets
Checking-Treasurer (Interest bearing)	\$ 939	\$ -
Checking-Treasurer Hold St (Interest bearing)	13,336,855	-
Checking-Detention Account (Non-interest bearing)	20,458	-
Checking-Treasurers Sheriff's Evidence Account (Non-interest bearing)	7,939	-
Checking-Treasurer Assessor (Interest bearing)	10,608	-
Checking-Opiod (Non-interest bearing)	68,546	-
PPRF-2561 RSEVLTCTY 6 (Interest bearing)	-	-
PPRF-2561 RSEVLTCTY 6 (Interest bearing)	-	-
PPRF-3115 RSEVLTCTY 7 (Interest bearing)	-	-
PPRF-3115 RSEVLTCTY 7 (Interest bearing)	-	-
PPRF-3147 RSEVLTCTY 8 (Interest bearing)	-	-
PPRF-3503 RSEVLTCTY 9 (Interest bearing)	-	-
U.S Government Money Market	-	12,360,468
Western Bank of Clovis CD	-	-
Total	13,445,345	12,360,468
Reconciling items	(934,056)	-
<i>Reconciled balance</i>	12,511,289	12,360,468

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.

Western Bank of Clovis	New Mexico Finance Authority	Totals
\$ -	\$ -	\$ 939
-	-	13,336,855
-	-	20,458
-	-	7,939
-	-	10,608
-	-	68,546
-	30,516	30,516
-	125,738	125,738
-	60,171	60,171
-	274,678	274,678
-	33,706	33,706
-	28,692	28,692
-	-	12,360,468
250,000	-	250,000
<u>250,000</u>	<u>553,501</u>	<u>26,609,314</u>
-	-	(934,056)
<u>250,000</u>	<u>553,501</u>	25,675,258
		(12,610,468)
		400
		(20,458)
		<u>(553,501)</u>
		<u>\$ 12,491,231</u>

See independent auditors' report.

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ROOSEVELT COUNTY
Schedule of Tax Roll Reconciliation- Property Tax Receivable
June 30, 2023

Schedule III

Property taxes receivable June 30, 2022	\$ 894,997
Changes to Tax Roll:	
Net taxes charged to Treasurer for fiscal year	14,461,326
Adjustments:	
Charge off of taxes receivable	101
Adjustments (net)	17,143
Total receivables prior to collections	14,444,082
Collections for fiscal year ended June 30, 2023	<u>(14,351,598)</u>
Property taxes receivable June 30, 2023	<u><u>\$ 987,481</u></u>
Per Treasurer's report:	
Property taxes receivable by year:	
2013	\$ 96
2014	116
2015	378
2016	132,480
2017	35,017
2018	46,439
2019	37,556
2020	59,084
2021	154,428
2022	<u>521,887</u>
Total property taxes receivable	<u><u>\$ 987,481</u></u>

See independent auditors' report.

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-	48,738	-
2020	43,910	94	43,687	94
2021	34,082	707	33,619	707
2022	46,069	43,582	43,582	43,582
Total	<u>451,245</u>	<u>44,383</u>	<u>446,052</u>	<u>44,383</u>
952 DFA/ADMINISTRATIVE SERVICES				
2013	19	-	19	-
2014	15	-	15	-
2015	19	-	19	-
2016	35	-	35	-
2017	32	-	32	-
2018	35	-	35	-
2019	77	-	77	-
2020	41	-	41	-
2021	41	-	41	-
2022	75	70	70	70
Total	<u>389</u>	<u>70</u>	<u>383</u>	<u>70</u>
953 DFA/ADMINISTRATIVE SERVICES				
2013	48	-	35	-
2014	55	-	55	-
2015	63	-	63	-
2016	85	-	85	-
2017	263	-	263	-
2018	148	-	145	-
2019	145	-	127	-
2020	138	-	119	-
2021	114	-	104	-
2022	126	116	116	116
Total	<u>1,186</u>	<u>116</u>	<u>1,112</u>	<u>116</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>
\$ 45,061	\$ -	\$ 805	\$ -	\$ -
41,023	-	155	-	-
45,988	-	-	-	65
46,025	-	-	-	70
51,954	-	-	-	65
46,375	-	-	-	22
48,738	-	547	-	290
43,687	-	2	-	221
33,619	-	-	-	463
43,549	-	-	32	2,487
<u>446,020</u>	<u>-</u>	<u>1,510</u>	<u>32</u>	<u>3,683</u>
19	-	-	-	-
15	-	-	-	-
19	-	-	-	-
35	-	-	-	-
32	-	-	-	-
35	-	-	-	-
77	-	-	-	-
41	-	-	-	-
41	-	-	-	-
70	-	-	-	5
<u>383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>
35	-	13	-	-
55	-	-	-	-
63	-	-	-	-
85	-	-	-	-
263	-	-	-	-
145	-	-	-	3
127	-	-	-	18
119	-	-	-	20
104	-	-	-	10
116	-	-	-	10
<u>1,112</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>61</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 785	\$ -	\$ 782	\$ -
2014	718	-	718	-
2015	874	-	860	-
2016	935	-	921	-
2017	969	-	948	-
2018	1,050	-	1,038	-
2019	1,141	-	1,126	-
2020	958	-	932	-
2021	869	15	851	15
2022	1,089	1,010	1,010	1,010
Total	<u>9,388</u>	<u>1,025</u>	<u>9,185</u>	<u>1,025</u>
956 DFA/ADMINISTRATIVE SERVICES				
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	-	109,476	-
2021	115,272	3,392	113,320	3,392
2022	121,103	109,659	109,659	109,659
Total	<u>1,366,036</u>	<u>113,050</u>	<u>1,347,925</u>	<u>113,050</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				
2013	1	-	1	-
2014	-	-	-	-
2015	2	-	2	-
2016	1	-	1	-
2017	2	-	2	-
2018	3	-	3	-
2019	2	-	2	-
2020	3	-	2	-
2021	3	-	2	-
2022	1	1	1	1
Total	<u>17</u>	<u>1</u>	<u>16</u>	<u>1</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 782	\$ -	\$ 4	\$ -	\$ -
718	-	-	-	-
860	-	-	-	14
921	-	-	-	14
948	-	-	-	21
1,038	-	-	-	12
1,126	-	2	-	13
932	-	6	-	20
851	-	-	-	19
1,004	-	-	7	79
9,178	-	12	7	191
139,647	-	25	-	-
129,477	-	177	-	-
167,780	-	-	-	-
158,151	-	-	-	-
155,439	-	-	-	-
144,709	-	-	-	-
120,267	2,768	2,768	-	-
109,476	-	-	-	1,743
113,320	-	-	-	1,952
109,658	-	-	-	11,445
1,347,925	2,768	2,971	-	15,140
12	-	-	-	-
13	-	-	-	-
25	-	-	-	-
1	-	-	-	-
-	-	-	-	-
2	-	-	-	-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
2	-	-	-	-
2	-	-	-	1
2	-	-	-	1
1	-	-	-	-
16	-	-	-	2

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-	170,336	-
2020	156,270	94	154,257	94
2021	150,381	4,114	147,936	4,114
2022	168,464	154,438	154,438	154,438
Total	<u>1,828,287</u>	<u>158,646</u>	<u>1,804,699</u>	<u>158,646</u>
 C1NR_M CITY OF PORTALES				
2013	122,990	-	122,990	-
2014	122,022	-	122,013	-
2015	137,137	-	137,069	-
2016	134,522	-	119,774	-
2017	127,951	-	123,875	-
2018	139,052	1	134,853	1
2019	148,377	60	144,077	60
2020	148,767	839	144,466	839
2021	155,964	4,224	150,301	4,224
2022	172,423	162,062	162,062	162,062
Total	<u>1,409,206</u>	<u>167,187</u>	<u>1,361,478</u>	<u>167,187</u>
 C1NR_S_CAP PORTALES SCHOOLS				
2013	98,724	-	98,724	-
2014	94,007	-	94,001	-
2015	98,466	-	98,418	-
2016	90,959	-	80,987	-
2017	85,557	-	82,832	-
2018	88,343	1	85,675	1
2019	92,017	37	89,350	37
2020	92,259	520	89,591	520
2021	96,722	2,620	93,210	2,620
2022	108,035	101,542	101,542	101,542
Total	<u>945,090</u>	<u>104,721</u>	<u>914,329</u>	<u>104,721</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 185,546	\$ -	\$ 847	\$ -	\$ -
171,287	-	332	-	-
214,723	-	-	-	79
205,231	-	-	-	84
208,638	-	-	-	86
192,306	-	-	-	37
170,336	2,768	3,318	-	321
154,257	-	9	-	2,004
147,936	-	-	-	2,445
154,398	-	-	39	14,026
<u>1,804,660</u>	<u>2,768</u>	<u>4,505</u>	<u>39</u>	<u>19,083</u>
122,990	-	-	-	-
122,013	-	9	-	-
137,069	-	68	-	-
119,774	-	3	-	14,746
123,875	-	155	-	3,921
134,853	-	76	-	4,124
144,077	-	51	-	4,249
144,413	-	-	53	4,301
150,248	-	-	53	5,663
162,035	127	127	26	10,235
<u>1,361,346</u>	<u>127</u>	<u>488</u>	<u>132</u>	<u>47,240</u>
98,724	-	-	-	-
94,001	-	7	-	-
98,418	-	49	-	-
80,987	-	2	-	9,971
82,832	-	104	-	2,622
85,675	-	48	-	2,620
89,350	-	32	-	2,635
89,558	-	-	33	2,667
93,177	-	-	33	3,512
101,526	79	79	17	6,413
<u>914,247</u>	<u>79</u>	<u>320</u>	<u>82</u>	<u>30,441</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 356,863	\$ -	\$ 356,863	\$ -
2014	332,645	-	332,621	-
2015	361,640	-	361,461	-
2016	307,767	-	274,024	-
2017	241,315	-	233,627	-
2018	248,907	3	241,389	3
2019	251,528	102	244,238	102
2020	234,614	1,324	227,831	1,324
2021	288,860	7,824	278,372	7,824
2022	322,538	303,155	303,155	303,155
Total	<u>2,946,677</u>	<u>312,407</u>	<u>2,853,581</u>	<u>312,407</u>
C1NR_S_OPP PORTALES SCHOOLS				
2013	24,668	-	24,668	-
2014	23,502	-	23,500	-
2015	24,604	-	24,592	-
2016	22,716	-	20,225	-
2017	21,389	-	20,708	-
2018	22,086	-	21,419	-
2019	23,004	9	22,338	9
2020	23,065	130	22,398	130
2021	24,180	655	23,302	655
2022	27,009	25,386	25,386	25,386
Total	<u>236,223</u>	<u>26,180</u>	<u>228,536</u>	<u>26,180</u>
C1NR_S_TECH_DEBT PORTALES SCHOOLS				
2013	22,558	-	22,558	-
2014	45,077	-	45,073	-
2015	51,407	-	51,382	-
2016	54,825	-	48,814	-
2017	68,061	-	65,893	-
2018	70,542	1	68,412	1
2019	62,756	26	60,937	26
2020	40,917	231	39,734	231
2021	-	-	-	-
2022	-	-	-	-
Total	<u>416,142</u>	<u>257</u>	<u>402,802</u>	<u>257</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 356,863	\$ -	\$ -	\$ -	\$ -
332,621	-	24	-	-
361,461	-	179	-	-
274,024	-	6	-	33,737
233,627	-	293	-	7,396
241,389	-	135	-	7,382
244,238	-	87	-	7,203
227,747	-	-	83	6,783
278,274	-	-	98	10,489
303,105	237	237	49	19,146
<u>2,853,350</u>	<u>237</u>	<u>960</u>	<u>231</u>	<u>92,135</u>
24,668	-	-	-	-
23,500	-	2	-	-
24,592	-	12	-	-
20,225	-	-	-	2,490
20,708	-	26	-	656
21,419	-	12	-	655
22,338	-	8	-	659
22,390	-	-	8	667
23,294	-	-	8	878
25,381	20	20	4	1,603
<u>228,515</u>	<u>20</u>	<u>80</u>	<u>21</u>	<u>7,608</u>
22,558	-	-	-	-
45,073	-	3	-	-
51,382	-	25	-	-
48,814	-	1	-	6,010
65,893	-	83	-	2,086
68,412	-	38	-	2,092
60,937	-	22	-	1,797
39,719	-	-	15	1,183
-	-	-	-	-
-	-	-	-	-
<u>402,787</u>	<u>-</u>	<u>172</u>	<u>15</u>	<u>13,168</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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					
	2013	\$ 284,622	\$ -	\$ 284,616	\$ -
	2014	299,365	-	299,358	-
	2015	306,414	-	306,410	-
	2016	308,751	-	308,724	-
	2017	314,509	53	314,469	53
	2018	325,494	55	325,451	55
	2019	333,730	2,074	333,644	2,074
	2020	340,098	6,606	339,542	6,606
	2021	346,588	14,744	340,914	14,744
	2022	366,270	346,097	346,097	346,097
Total		<u>3,225,841</u>	<u>369,628</u>	<u>3,199,224</u>	<u>369,628</u>
C1R_S_CAP PORTALES SCHOOLS					
	2013	178,093	-	178,089	-
	2014	188,412	-	188,408	-
	2015	193,713	-	193,711	-
	2016	195,775	-	195,758	-
	2017	223,611	38	223,582	38
	2018	230,698	39	230,667	39
	2019	237,271	1,474	237,210	1,474
	2020	241,332	4,687	240,938	4,687
	2021	245,966	10,463	241,939	10,463
	2022	261,996	247,566	247,566	247,566
Total		<u>2,196,867</u>	<u>264,268</u>	<u>2,177,868</u>	<u>264,268</u>
C1R_S_DEBT PORTALES SCHOOLS					
	2013	643,434	-	643,421	-
	2014	699,211	-	699,193	-
	2015	725,015	-	725,005	-
	2016	689,669	-	689,608	-
	2017	630,695	107	630,614	107
	2018	650,641	110	650,556	110
	2019	651,840	4,051	651,673	4,051
	2020	617,102	11,986	616,094	11,986
	2021	741,997	31,564	729,850	31,564
	2022	782,189	739,108	739,107	739,108
Total		<u>6,831,793</u>	<u>786,925</u>	<u>6,775,121</u>	<u>786,925</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 284,616	\$ -	\$ 5	\$ -	\$ 1
299,358	-	5	-	3
306,410	-	2	-	3
308,724	-	2	-	26
314,469	-	-	-	40
325,451	-	1	-	42
333,644	1	1	-	85
339,429	1	2	113	554
340,753	1	1	161	5,673
345,494	41	41	603	20,132
<u>3,198,347</u>	<u>45</u>	<u>60</u>	<u>877</u>	<u>26,557</u>
178,089	-	3	-	1
188,408	-	3	-	2
193,711	-	1	-	2
195,758	-	1	-	16
223,582	-	-	-	29
230,667	-	1	-	29
237,210	1	1	-	60
240,858	1	1	80	393
241,825	1	1	114	4,026
247,134	30	30	432	14,401
<u>2,177,242</u>	<u>32</u>	<u>42</u>	<u>626</u>	<u>18,958</u>
643,421	-	11	-	2
699,193	-	12	-	6
725,005	-	4	-	6
689,608	-	4	-	57
630,614	-	-	-	81
650,556	-	2	-	83
651,673	2	2	-	166
615,889	3	4	205	1,004
729,506	3	3	344	12,144
737,819	88	88	1,288	42,993
<u>6,773,283</u>	<u>96</u>	<u>129</u>	<u>1,838</u>	<u>56,543</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 43,481	\$ -	\$ 43,480	\$ -
2014	45,942	-	45,941	-
2015	47,275	-	47,274	-
2016	47,789	-	47,785	-
2017	48,747	8	48,741	8
2018	50,227	8	50,220	8
2019	51,627	321	51,614	321
2020	52,537	1,020	52,452	1,020
2021	53,541	2,278	52,665	2,278
2022	56,722	53,598	53,598	53,598
Total	<u>497,890</u>	<u>57,234</u>	<u>493,770</u>	<u>57,234</u>
C1R_S_TECH_DEBT PORTALES SCHOOLS				
2013	40,673	-	40,672	-
2014	94,750	-	94,747	-
2015	103,061	-	103,059	-
2016	122,856	-	122,845	-
2017	177,883	30	177,860	30
2018	184,396	31	184,372	31
2019	162,632	1,011	162,590	1,011
2020	107,623	2,090	107,447	2,090
2021	-	-	-	-
2022	-	-	-	-
Total	<u>993,874</u>	<u>3,162</u>	<u>993,594</u>	<u>3,162</u>
C2NR_M TOWN OF ELIDA				
2013	1,703	-	1,703	-
2014	1,747	-	1,747	-
2015	1,775	-	1,775	-
2016	1,911	-	1,911	-
2017	1,937	-	1,937	-
2018	1,986	-	1,986	-
2019	2,068	-	2,067	-
2020	2,152	24	2,151	24
2021	2,291	92	2,269	92
2022	2,476	2,399	2,399	2,399
Total	<u>20,047</u>	<u>2,515</u>	<u>19,946</u>	<u>2,515</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 43,480	\$ -	\$ 1	\$ -	\$ -
45,941	-	1	-	-
47,274	-	-	-	-
47,785	-	-	-	4
48,741	-	-	-	6
50,220	-	-	-	6
51,614	-	-	-	13
52,434	-	-	17	86
52,640	-	-	25	876
53,505	6	6	93	3,118
493,634	6	8	136	4,109
40,672	-	1	-	-
94,747	-	2	-	1
103,059	-	1	-	1
122,845	-	1	-	10
177,860	-	-	-	23
184,372	-	1	-	24
162,590	-	-	-	41
107,411	-	1	36	175
-	-	-	-	-
-	-	-	-	-
993,558	-	5	36	275
1,703	-	-	-	-
1,747	-	-	-	-
1,775	-	-	-	-
1,911	-	-	-	-
1,937	-	-	-	-
1,986	-	-	-	1
2,067	-	-	-	1
2,151	-	-	-	1
2,269	-	-	-	22
2,399	-	-	1	76
19,946	-	-	1	101

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 1,696	\$ -	\$ 1,696	\$ -
2014	1,799	-	1,799	-
2015	1,956	-	1,956	-
2016	2,063	-	2,063	-
2017	2,207	-	2,207	-
2018	2,379	-	2,378	-
2019	2,485	-	2,484	-
2020	2,510	28	2,509	28
2021	2,554	102	2,530	102
2022	2,726	2,642	2,642	2,642
Total	<u>22,375</u>	<u>2,772</u>	<u>22,264</u>	<u>2,772</u>
C2NR_S_DEBT ELIDA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C2NR_S_OPP ELIDA SCHOOLS				
2013	424	-	424	-
2014	450	-	450	-
2015	428	-	428	-
2016	452	-	452	-
2017	483	-	483	-
2018	521	-	521	-
2019	574	-	574	-
2020	596	7	596	7
2021	639	26	632	26
2022	667	646	646	646
Total	<u>5,233</u>	<u>678</u>	<u>5,206</u>	<u>678</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>
\$ 1,696	\$ -	\$ -	\$ -	\$ -
1,799	-	-	-	-
1,956	-	-	-	-
2,063	-	-	-	-
2,207	-	-	-	-
2,378	-	-	-	1
2,484	-	-	-	1
2,509	-	-	-	1
2,530	-	-	-	25
2,642	-	-	1	84
<u>22,263</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>111</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
424	-	-	-	-
450	-	-	-	-
428	-	-	-	-
452	-	-	-	-
483	-	-	-	-
521	-	-	-	-
574	-	-	-	-
596	-	-	-	-
632	-	-	-	6
646	-	-	-	21
<u>5,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C2R_M TOWN OF ELIDA				
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	4	1,997	4
2021	2,051	100	2,034	100
2022	2,153	1,972	1,972	1,972
Total	<u>19,226</u>	<u>2,077</u>	<u>18,995</u>	<u>2,077</u>
C2R_S_CAP ELIDA SCHOOLS				
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	2,330	5
2021	2,708	132	2,686	132
2022	2,809	2,573	2,573	2,573
Total	<u>23,039</u>	<u>2,711</u>	<u>22,741</u>	<u>2,711</u>

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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					
	2013	\$ -	\$ -	\$ -	\$ -
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
	2022	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C2R_S_OPP ELIDA SCHOOLS					
	2013	440	-	440	-
	2014	442	-	442	-
	2015	460	-	460	-
	2016	460	-	460	-
	2017	473	-	469	-
	2018	469	-	469	-
	2019	476	-	476	-
	2020	495	1	490	1
	2021	495	24	491	24
	2022	535	490	490	490
Total		<u>4,744</u>	<u>516</u>	<u>4,687</u>	<u>516</u>
C2R_S_TECH_DEBT ELIDA SCHOOLS					
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
	2022	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 661	\$ -	\$ 661	\$ -
2014	725	-	725	-
2015	783	-	783	-
2016	681	-	681	-
2017	692	-	692	-
2018	977	-	977	-
2019	997	-	997	-
2020	947	28	946	28
2021	926	20	836	20
2022	1,021	916	916	916
Total	<u>8,409</u>	<u>964</u>	<u>8,214</u>	<u>964</u>
C39NR_S_CAP DORA SCHOOLS				
2013	594	-	594	-
2014	666	-	666	-
2015	708	-	708	-
2016	612	-	612	-
2017	623	-	623	-
2018	878	-	878	-
2019	896	-	896	-
2020	851	25	850	25
2021	833	18	752	18
2022	918	824	824	824
Total	<u>7,579</u>	<u>866</u>	<u>7,403</u>	<u>866</u>
C39NR_S_DEBT DORA SCHOOLS				
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	-	2,415	-
2019	2,265	-	2,265	-
2020	2,331	68	2,329	68
2021	539	12	487	12
2022	2,515	2,257	2,257	2,257
Total	<u>17,759</u>	<u>2,337</u>	<u>17,447</u>	<u>2,337</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>
\$ 661	\$ -	\$ -	\$ -	\$ -
725	-	-	-	-
783	-	-	-	-
681	-	-	-	-
692	-	-	-	-
977	-	-	-	-
997	-	-	-	-
946	-	-	-	1
836	-	-	-	90
916	-	-	-	105
<u>8,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>196</u>
594	-	-	-	-
666	-	-	-	-
708	-	-	-	-
612	-	-	-	-
623	-	-	-	-
878	-	-	-	-
896	-	-	-	-
850	-	-	-	1
752	-	-	-	81
824	-	-	-	94
<u>7,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176</u>
586	-	-	-	-
1,332	-	-	-	-
1,729	-	-	-	-
2,068	-	-	-	-
1,979	-	-	-	-
2,415	-	-	-	-
2,265	-	-	-	-
2,329	-	-	-	2
487	-	-	-	52
2,257	-	-	-	258
<u>17,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 149	\$ -	\$ 149	\$ -
2014	166	-	166	-
2015	177	-	177	-
2016	153	-	153	-
2017	156	-	156	-
2018	220	-	220	-
2019	224	-	224	-
2020	213	6	213	6
2021	208	4	188	4
2022	229	206	206	206
Total	<u>1,895</u>	<u>217</u>	<u>1,851</u>	<u>217</u>
C39NR_S_TEC_DEBT DORA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	736	-	736	-
2018	470	-	470	-
2019	190	-	190	-
2020	-	-	-	-
2021	1,742	38	1,573	38
2022	-	-	-	-
Total	<u>3,771</u>	<u>38</u>	<u>3,602</u>	<u>38</u>
C39R_M VILLAGE OF DORA				
2013	943	-	943	-
2014	952	-	952	-
2015	1,000	-	1,000	-
2016	1,011	-	1,011	-
2017	1,027	-	1,027	-
2018	1,060	1	1,060	1
2019	1,095	12	1,095	12
2020	1,114	25	1,114	25
2021	1,136	119	1,057	119
2022	1,193	1,051	1,051	1,051
Total	<u>10,531</u>	<u>1,208</u>	<u>10,310</u>	<u>1,208</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>
\$ 149	\$ -	\$ -	\$ -	\$ -
166	-	-	-	-
177	-	-	-	-
153	-	-	-	-
156	-	-	-	-
220	-	-	-	-
224	-	-	-	-
213	-	-	-	-
188	-	-	-	20
206	-	-	-	24
<u>1,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
736	-	-	-	-
470	-	-	-	-
190	-	-	-	-
-	-	-	-	-
1,573	-	-	-	169
-	-	-	-	-
<u>3,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169</u>
943	-	-	-	-
952	-	-	-	-
1,000	-	-	-	-
1,011	-	-	-	-
1,027	-	-	-	-
1,060	-	-	-	-
1,095	-	-	-	-
1,114	-	-	-	-
1,057	-	-	-	79
1,051	-	-	-	142
<u>10,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 1,205	\$ -	\$ 1,205	\$ -
2014	1,178	-	1,178	-
2015	1,267	-	1,267	-
2016	1,353	-	1,353	-
2017	1,422	-	1,422	-
2018	1,439	1	1,439	1
2019	1,435	16	1,435	16
2020	1,451	32	1,451	32
2021	1,467	154	1,365	154
2022	1,533	1,351	1,351	1,351
Total	<u>13,749</u>	<u>1,553</u>	<u>13,465</u>	<u>1,553</u>
C39R_S_DEBT DORA SCHOOLS				
2013	1,211	-	1,211	-
2014	2,433	-	2,433	-
2015	3,145	-	3,145	-
2016	4,747	-	4,747	-
2017	4,517	-	4,517	-
2018	3,964	3	3,964	3
2019	3,670	41	3,670	41
2020	4,032	89	4,032	89
2021	965	101	898	101
2022	4,201	3,702	3,702	3,702
Total	<u>32,885</u>	<u>3,936</u>	<u>32,319</u>	<u>3,936</u>
C39R_S_OPP DORA SCHOOLS				
2013	294	-	294	-
2014	287	-	287	-
2015	309	-	309	-
2016	330	-	330	-
2017	331	-	331	-
2018	336	-	336	-
2019	335	4	335	4
2020	338	7	338	7
2021	342	36	318	36
2022	358	315	315	315
Total	<u>3,260</u>	<u>362</u>	<u>3,193</u>	<u>362</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>
\$ 1,205	\$ -	\$ -	\$ -	\$ -
1,178	-	-	-	-
1,267	-	-	-	-
1,353	-	-	-	-
1,422	-	-	-	-
1,439	-	-	-	-
1,435	-	-	-	-
1,451	-	-	-	-
1,365	-	-	-	102
1,351	-	-	-	182
<u>13,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>284</u>
1,211	-	-	-	-
2,433	-	-	-	-
3,145	-	-	-	-
4,747	-	-	-	-
4,517	-	-	-	-
3,964	-	-	-	-
3,670	-	-	-	-
4,032	-	-	-	-
898	-	-	-	67
3,702	-	-	-	499
<u>32,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>566</u>
294	-	-	-	-
287	-	-	-	-
309	-	-	-	-
330	-	-	-	-
331	-	-	-	-
336	-	-	-	-
335	-	-	-	-
338	-	-	-	-
318	-	-	-	24
315	-	-	-	42
<u>3,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	1,452	-	1,452	-
2017	1,680	-	1,680	-
2018	772	1	772	1
2019	308	3	308	3
2020	-	-	-	-
2021	3,117	327	2,900	327
2022	-	-	-	-
Total	<u>7,328</u>	<u>331</u>	<u>7,111</u>	<u>331</u>
C401NR_M VILLAGE OF CAUSEY				
2013	1,965	-	1,965	-
2014	1,764	-	1,764	-
2015	1,792	-	1,792	-
2016	1,803	-	1,803	-
2017	1,826	-	1,826	-
2018	1,649	-	1,649	-
2019	1,729	-	1,729	-
2020	1,716	-	1,716	-
2021	1,727	2	1,722	2
2022	1,739	1,732	1,732	1,732
Total	<u>17,709</u>	<u>1,734</u>	<u>17,698</u>	<u>1,734</u>
C401NR_S_CAP DORA SCHOOLS				
2013	1,766	-	1,766	-
2014	1,585	-	1,585	-
2015	1,591	-	1,591	-
2016	1,620	-	1,620	-
2017	1,641	-	1,641	-
2018	1,482	-	1,482	-
2019	1,554	-	1,554	-
2020	1,542	-	1,542	-
2021	1,553	2	1,548	2
2022	1,563	1,557	1,557	1,557
Total	<u>15,898</u>	<u>1,559</u>	<u>15,888</u>	<u>1,559</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
1,452	-	-	-	-
1,680	-	-	-	-
772	-	-	-	-
308	-	-	-	-
-	-	-	-	-
2,900	-	-	-	217
-	-	-	-	-
<u>7,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217</u>
1,965	-	-	-	-
1,764	-	-	-	-
1,792	-	-	-	-
1,803	-	-	-	-
1,826	-	-	-	-
1,649	-	-	-	-
1,729	-	-	-	-
1,716	-	-	-	-
1,722	-	-	-	5
1,732	-	-	-	7
<u>17,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>
1,766	-	-	-	-
1,585	-	-	-	-
1,591	-	-	-	-
1,620	-	-	-	-
1,641	-	-	-	-
1,482	-	-	-	-
1,554	-	-	-	-
1,542	-	-	-	-
1,548	-	-	-	5
1,557	-	-	-	6
<u>15,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 1,740	\$ -	\$ 1,740	\$ -
2014	3,173	-	3,173	-
2015	3,882	-	3,882	-
2016	5,475	-	5,475	-
2017	5,214	-	5,214	-
2018	4,074	-	4,074	-
2019	3,930	-	3,930	-
2020	4,226	-	4,226	-
2021	1,006	1	1,003	1
2022	4,283	4,267	4,267	4,267
Total	<u>37,004</u>	<u>4,268</u>	<u>36,985</u>	<u>4,268</u>
C401NR_S_OPP DORA SCHOOLS				
2013	442	-	442	-
2014	396	-	396	-
2015	398	-	398	-
2016	405	-	405	-
2017	410	-	410	-
2018	370	-	370	-
2019	389	-	389	-
2020	386	-	386	-
2021	388	-	387	-
2022	391	389	389	389
Total	<u>3,975</u>	<u>389</u>	<u>3,972</u>	<u>389</u>
C401NR_S_TEC_DBT DORA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	1,675	-	1,675	-
2017	1,939	-	1,939	-
2018	794	-	794	-
2019	330	-	330	-
2020	-	-	-	-
2021	3,248	4	3,238	4
2022	-	-	-	-
Total	<u>7,985</u>	<u>4</u>	<u>7,975</u>	<u>4</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>
\$ 1,740	\$ -	\$ -	\$ -	\$ -
3,173	-	-	-	-
3,882	-	-	-	-
5,475	-	-	-	-
5,214	-	-	-	-
4,074	-	-	-	-
3,930	-	-	-	-
4,226	-	-	-	-
1,003	-	-	-	3
4,267	-	-	-	16
<u>36,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19</u>
442	-	-	-	-
396	-	-	-	-
398	-	-	-	-
405	-	-	-	-
410	-	-	-	-
370	-	-	-	-
389	-	-	-	-
386	-	-	-	-
387	-	-	-	1
389	-	-	-	1
<u>3,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,675	-	-	-	-
1,939	-	-	-	-
794	-	-	-	-
330	-	-	-	-
-	-	-	-	-
3,238	-	-	-	10
-	-	-	-	-
<u>7,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-
2022	544	519	519	519
Total	<u>4,863</u>	<u>519</u>	<u>4,835</u>	<u>519</u>
C401R_S_CAP DORA SCHOOLS				
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	-
2022	786	750	750	750
Total	<u>6,383</u>	<u>750</u>	<u>6,342</u>	<u>750</u>
C401R_S_DEBT DORA SCHOOLS				
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	-
2022	2,154	2,055	2,055	2,055
Total	<u>15,138</u>	<u>2,055</u>	<u>15,036</u>	<u>2,055</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>
\$ 454	\$ -	\$ -	\$ -	\$ -
457	-	-	-	-
463	-	-	-	-
463	-	-	-	-
470	-	-	-	-
485	-	-	-	-
501	-	-	-	-
510	-	-	-	-
515	-	-	-	3
519	-	-	-	25
<u>4,835</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28</u>
530	-	-	-	-
610	-	-	-	-
627	-	-	-	-
590	-	-	-	-
641	-	-	-	-
618	-	-	-	-
622	-	-	-	-
634	-	-	-	-
722	-	-	-	4
750	-	-	-	36
<u>6,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>
533	-	-	-	-
1,260	-	-	-	-
1,556	-	-	-	-
2,068	-	-	-	-
2,035	-	-	-	-
1,701	-	-	-	-
1,589	-	-	-	-
1,762	-	-	-	-
475	-	-	-	3
2,055	-	-	-	99
<u>15,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-
2022	184	175	175	175
Total	<u>1,514</u>	<u>175</u>	<u>1,504</u>	<u>175</u>
C401R_S_TEC_DBT DORA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	633	-	633	-
2017	757	-	757	-
2018	331	-	331	-
2019	133	-	133	-
2020	-	-	-	-
2021	1,543	-	1,534	-
2022	-	-	-	-
Total	<u>3,397</u>	<u>-</u>	<u>3,389</u>	<u>-</u>
C5NR_M VILLAGE OF FLOYD				
2013	529	-	529	-
2014	651	-	651	-
2015	668	-	668	-
2016	676	-	676	-
2017	688	-	688	-
2018	776	-	776	-
2019	776	-	776	-
2020	821	-	821	-
2021	896	-	892	-
2022	877	869	869	869
Total	<u>7,358</u>	<u>869</u>	<u>7,345</u>	<u>869</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>
\$ 129	\$ -	\$ -	\$ -	\$ -
149	-	-	-	-
153	-	-	-	-
144	-	-	-	-
149	-	-	-	-
144	-	-	-	-
145	-	-	-	-
148	-	-	-	-
168	-	-	-	1
175	-	-	-	8
<u>1,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
633	-	-	-	-
757	-	-	-	-
331	-	-	-	-
133	-	-	-	-
-	-	-	-	-
1,534	-	-	-	9
-	-	-	-	-
<u>3,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
529	-	-	-	-
651	-	-	-	-
668	-	-	-	-
676	-	-	-	-
688	-	-	-	-
776	-	-	-	-
776	-	-	-	-
821	-	-	-	-
892	-	-	-	4
869	-	-	-	9
<u>7,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 476	\$ -	\$ 476	\$ -
2014	774	-	774	-
2015	800	-	800	-
2016	648	-	648	-
2017	674	-	674	-
2018	715	-	715	-
2019	698	-	698	-
2020	738	-	738	-
2021	805	-	802	-
2022	789	781	781	781
Total	<u>7,118</u>	<u>781</u>	<u>7,106</u>	<u>781</u>
C5NR_S_DEBT FLOYD SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C5NR_S_OPP FLOYD SCHOOLS				
2013	119	-	119	-
2014	194	-	194	-
2015	186	-	186	-
2016	151	-	151	-
2017	169	-	169	-
2018	179	-	179	-
2019	174	-	174	-
2020	185	-	184	-
2021	201	-	200	-
2022	194	192	192	192
Total	<u>1,751</u>	<u>192</u>	<u>1,748</u>	<u>192</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>
\$ 476	\$ -	\$ -	\$ -	\$ -
774	-	-	-	-
800	-	-	-	-
648	-	-	-	-
674	-	-	-	-
715	-	-	-	-
698	-	-	-	-
738	-	-	-	-
802	-	-	-	3
781	-	-	-	8
<u>7,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
119	-	-	-	-
194	-	-	-	-
186	-	-	-	-
151	-	-	-	-
169	-	-	-	-
179	-	-	-	-
174	-	-	-	-
184	-	-	-	-
200	-	-	-	1
192	-	-	-	2
<u>1,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	-	-	-	-
C5R_M VILLAGE OF FLOYD				
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	-	1,086	-
2021	1,107	2	1,107	2
2022	1,162	1,160	1,160	1,160
Total	10,333	1,162	10,331	1,162
C5R_S_CAP FLOYD SCHOOLS				
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	-	1,338	-
2021	1,407	2	1,407	2
2022	1,516	1,514	1,514	1,514
Total	12,111	1,516	12,108	1,516

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

Agency		Property Taxes Levied	Collected In Current Year	Collected To- Date	Distributed In Current Year
C5R_S_DEBT FLOYD SCHOOLS					
	2013	\$ -	\$ -	\$ -	\$ -
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
	2022	-	-	-	-
Total		-	-	-	-
C5R_S_OPP FLOYD SCHOOLS					
	2013	249	-	249	-
	2014	253	-	253	-
	2015	256	-	256	-
	2016	257	-	257	-
	2017	267	-	267	-
	2018	285	-	285	-
	2019	309	-	309	-
	2020	315	-	315	-
	2021	325	1	325	1
	2022	349	349	349	349
Total		2,866	349	2,866	349
C5R_S_TECH_DEBT FLOYD SCHOOLS					
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
	2022	-	-	-	-
Total		-	-	-	-

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-	2,255,928	-
2017	2,380,127	72	2,363,975	72
2018	2,433,516	31	2,411,672	31
2019	2,519,858	1,607	2,496,423	1,607
2020	3,081,558	6,819	3,060,455	6,819
2021	5,144,432	49,074	5,111,535	49,074
2022	5,201,035	5,081,343	5,081,343	5,081,343
Total	<u>29,252,330</u>	<u>5,138,946</u>	<u>28,958,082</u>	<u>5,138,946</u>
CNTYR_OPP COUNTY RESIDENTIAL OPERATIONAL				
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	-	1,775,258	-
2017	1,812,720	214	1,812,241	214
2018	1,879,482	234	1,878,674	234
2019	1,932,299	11,525	1,931,246	11,525
2020	1,970,965	36,413	1,964,779	36,413
2021	2,018,058	85,570	1,979,215	85,570
2022	2,132,901	2,005,465	2,005,465	2,005,465
Total	<u>18,343,142</u>	<u>2,139,420</u>	<u>18,167,878</u>	<u>2,139,420</u>
HB33_S PORTALES SCHOOLS HOUSE BILL 33				
2019	122,386	423	121,566	423
2020	395,670	4,799	393,076	4,799
2021	401,503	13,036	394,221	13,036
2022	423,188	398,633	398,633	398,633
Total	<u>1,342,746</u>	<u>416,890</u>	<u>1,307,496</u>	<u>416,890</u>
NM01 DFA/ADMINISTRATIVE SERVICES				
2013	439,784	-	439,656	-
2014	448,976	-	448,962	-
2015	420,617	-	420,588	-
2016	509,198	-	502,008	-
2017	506,489	36	504,561	36
2018	519,321	33	516,711	33
2019	536,860	1,662	534,035	1,662
2020	606,495	5,454	603,279	5,454
2021	850,391	16,656	841,612	16,656
2022	871,292	841,162	841,162	841,162
Total	<u>5,709,423</u>	<u>865,001</u>	<u>5,652,573</u>	<u>865,001</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 1,973,707	\$ -	\$ 947	\$ -	\$ 5
1,944,906	-	41	-	5
2,258,138	-	317	-	105
2,255,928	-	14	-	57,690
2,363,975	-	610	-	15,542
2,411,672	-	284	-	21,560
2,496,423	6,561	7,401	-	16,034
3,060,249	-	12	206	21,091
5,111,222	70	70	313	32,826
5,070,433	484	484	10,910	119,209
<u>28,946,652</u>	<u>7,115</u>	<u>10,181</u>	<u>11,429</u>	<u>284,067</u>
1,498,701	-	20	-	42
1,561,300	-	20	-	49
1,760,999	-	48	-	53
1,775,258	-	9	-	219
1,812,241	5	97	-	383
1,878,674	5	390	-	419
1,931,246	9	48	-	1,005
1,964,143	11	195	635	5,991
1,978,314	11	11	901	38,831
2,000,723	156	156	4,743	127,279
<u>18,161,598</u>	<u>198</u>	<u>994</u>	<u>6,280</u>	<u>174,271</u>
121,566	222	251	-	568
392,979	1	17	97	2,577
394,082	9	9	140	7,273
396,924	70	70	1,709	24,486
<u>1,305,551</u>	<u>301</u>	<u>347</u>	<u>1,945</u>	<u>34,904</u>
439,656	-	122	-	6
448,962	-	8	-	7
420,588	-	10	-	19
502,008	-	3	-	7,187
504,561	1	83	-	1,845
516,711	1	82	-	2,528
534,035	754	856	-	1,969
603,174	1	26	105	3,189
841,460	10	10	152	8,770
839,299	76	76	1,862	30,055
<u>5,650,454</u>	<u>843</u>	<u>1,275</u>	<u>2,119</u>	<u>55,575</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 131,421	\$ -	\$ 131,405	\$ -
2014	134,669	-	134,668	-
2015	145,422	-	145,416	-
2016	161,665	-	161,664	-
2017	162,558	-	162,558	-
2018	171,584	4	171,575	4
2019	187,198	217	185,915	217
2020	201,293	509	200,463	509
2021	196,693	3,268	195,004	3,268
2022	200,154	189,074	189,074	189,074
Total	<u>1,692,656</u>	<u>193,073</u>	<u>1,677,741</u>	<u>193,073</u>
S1NR_S_DEBT PORTALES SCHOOLS				
2013	475,055	-	474,998	-
2014	476,525	-	476,522	-
2015	534,095	-	534,072	-
2016	547,002	-	547,000	-
2017	458,496	(1)	458,494	(1)
2018	483,438	12	483,413	12
2019	511,706	594	508,199	594
2020	511,887	1,295	509,777	1,295
2021	587,423	9,759	582,378	9,759
2022	597,560	564,482	564,482	564,482
Total	<u>5,183,187</u>	<u>576,140</u>	<u>5,139,333</u>	<u>576,140</u>
S1NR_S_OPP PORTALES SCHOOLS				
2013	32,839	-	32,835	-
2014	33,667	-	33,667	-
2015	36,337	-	36,335	-
2016	40,374	-	40,373	-
2017	40,640	-	40,639	-
2018	42,896	1	42,894	1
2019	46,799	54	46,479	54
2020	50,323	127	50,116	127
2021	49,173	817	48,751	817
2022	50,038	47,269	47,269	47,269
Total	<u>423,086</u>	<u>48,268</u>	<u>419,357</u>	<u>48,268</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 131,405	\$ -	\$ 16	\$ -	\$ -
134,668	-	1	-	-
145,416	-	6	-	-
161,664	-	1	-	-
162,558	-	-	-	1
171,575	-	-	-	9
185,915	1,107	1,217	-	66
200,461	-	2	2	828
194,983	12	12	20	1,677
187,251	2	2	1,824	11,077
<u>1,675,895</u>	<u>1,122</u>	<u>1,257</u>	<u>1,846</u>	<u>13,658</u>
474,998	-	57	-	-
476,522	-	3	-	-
534,072	-	24	-	-
547,000	-	3	-	-
458,494	-	-	-	2
483,413	-	-	-	26
508,199	3,027	3,326	-	181
509,772	-	5	5	2,105
582,318	35	35	60	5,010
559,037	7	7	5,445	33,071
<u>5,133,824</u>	<u>3,069</u>	<u>3,460</u>	<u>5,510</u>	<u>40,394</u>
32,835	-	4	-	-
33,667	-	-	-	-
36,335	-	2	-	-
40,373	-	-	-	-
40,639	-	-	-	-
42,894	-	-	-	2
46,479	277	304	-	17
50,115	-	1	1	207
48,746	3	3	5	419
46,813	1	1	456	2,769
<u>418,896</u>	<u>280</u>	<u>314</u>	<u>461</u>	<u>3,414</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 30,030	\$ -	\$ 30,026	\$ -
2014	64,574	-	64,573	-
2015	75,922	-	75,918	-
2016	97,442	-	97,441	-
2017	129,315	-	129,315	-
2018	137,010	3	137,003	3
2019	127,669	148	126,794	148
2020	89,273	226	88,905	226
2021	-	-	-	-
2022	-	-	-	-
Total	<u>751,234</u>	<u>377</u>	<u>749,975</u>	<u>377</u>
S1R_S_CAP PORTALES SCHOOLS				
2013	73,267	-	73,260	-
2014	74,051	-	74,043	-
2015	75,775	-	75,761	-
2016	75,784	-	75,763	-
2017	86,891	2	86,852	2
2018	91,171	4	91,055	4
2019	93,778	378	93,692	378
2020	96,321	1,924	96,065	1,924
2021	99,534	4,357	97,176	4,357
2022	106,916	99,630	99,630	99,630
Total	<u>873,488</u>	<u>106,295</u>	<u>863,296</u>	<u>106,295</u>
S1R_S_DEBT PORTALES SCHOOLS				
2013	264,709	-	264,682	-
2014	274,806	-	274,777	-
2015	283,605	-	283,552	-
2016	266,968	-	266,894	-
2017	245,076	6	244,966	6
2018	257,130	11	256,804	11
2019	257,630	1,039	257,393	1,039
2020	246,300	4,920	245,645	4,920
2021	300,260	13,143	293,149	13,143
2022	319,199	297,445	297,445	297,445
Total	<u>2,715,684</u>	<u>316,564</u>	<u>2,685,307</u>	<u>316,564</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
137,003	-	-	-	7
126,794	755	830	-	45
88,904	-	1	1	367
-	-	-	-	-
-	-	-	-	-
<u>749,974</u>	<u>755</u>	<u>838</u>	<u>1</u>	<u>420</u>
73,260	-	-	-	7
74,043	-	-	-	7
75,761	-	7	-	7
75,763	-	1	-	21
86,852	1	1	-	38
91,055	1	72	-	44
93,692	1	8	-	78
96,026	1	24	39	232
97,121	1	1	55	2,356
99,168	-	-	462	7,286
<u>862,740</u>	<u>5</u>	<u>113</u>	<u>556</u>	<u>10,077</u>
264,682	-	2	-	26
274,777	-	2	-	27
283,552	-	26	-	27
266,894	-	2	-	73
244,966	3	3	-	107
256,804	3	203	-	124
257,393	3	22	-	215
245,545	3	61	100	593
292,983	3	3	166	7,108
296,066	-	-	1,380	21,754
<u>2,683,661</u>	<u>15</u>	<u>323</u>	<u>1,645</u>	<u>30,054</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 17,888	\$ -	\$ 17,886	\$ -
2014	18,056	-	18,054	-
2015	18,493	-	18,489	-
2016	18,499	-	18,494	-
2017	18,942	-	18,934	-
2018	19,849	1	19,824	1
2019	20,405	82	20,386	82
2020	20,969	419	20,913	419
2021	21,666	948	21,153	948
2022	23,147	21,570	21,570	21,570
Total	<u>197,915</u>	<u>23,020</u>	<u>195,704</u>	<u>23,020</u>
S1R_S_TECH_DEBT PORTALES SCHOOLS				
2013	16,733	-	16,731	-
2014	37,239	-	37,235	-
2015	40,314	-	40,307	-
2016	47,557	-	47,544	-
2017	69,122	2	69,091	2
2018	72,873	3	72,780	3
2019	64,278	259	64,219	259
2020	42,955	858	42,841	858
2021	-	-	-	-
2022	-	-	-	-
Total	<u>391,070</u>	<u>1,122</u>	<u>390,747</u>	<u>1,122</u>
S2NR_S_CAP ELIDA SCHOOLS				
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	-	30,529	-
2019	31,174	-	31,174	-
2020	31,441	1	31,440	1
2021	31,852	66	31,823	66
2022	33,163	32,756	32,756	32,756
Total	<u>288,782</u>	<u>32,823</u>	<u>288,188</u>	<u>32,823</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ 17,886	\$ -	\$ -	\$ -	\$ 2
18,054	-	-	-	2
18,489	-	2	-	2
18,494	-	-	-	5
18,934	-	-	-	8
19,824	-	16	-	10
20,386	-	2	-	17
20,905	-	5	8	50
21,141	-	-	12	513
21,470	-	-	100	1,578
195,584	-	24	121	2,186
16,731	-	-	-	2
37,235	-	-	-	4
40,307	-	4	-	4
47,544	-	-	-	13
69,091	1	1	-	30
72,780	1	57	-	35
64,219	1	5	-	54
42,823	-	11	17	103
-	-	-	-	-
-	-	-	-	-
390,730	2	78	17	245
23,794	-	156	-	-
23,228	-	-	-	-
27,103	-	-	-	-
27,027	-	-	-	-
29,315	-	-	-	-
30,529	-	-	-	-
31,174	-	1	-	-
31,440	-	-	-	1
31,823	-	-	-	29
32,756	-	-	-	407
288,188	-	157	-	437

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S2NR_S_OPP ELIDA SCHOOLS				
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	-	6,688	-
2019	7,201	-	7,201	-
2020	7,467	-	7,467	-
2021	7,963	16	7,956	16
2022	8,108	8,009	8,009	8,009
Total	<u>67,490</u>	<u>8,025</u>	<u>67,344</u>	<u>8,025</u>
S2NR_S_TECH_DEBT ELIDA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 3,138	\$ -	\$ 3,138	\$ -
2014	3,335	-	3,335	-
2015	3,441	-	3,441	-
2016	3,406	-	3,406	-
2017	3,421	-	3,421	-
2018	3,766	-	3,765	-
2019	3,842	-	3,841	-
2020	3,960	92	3,960	92
2021	4,714	73	4,506	73
2022	4,908	4,476	4,476	4,476
Total	<u>37,930</u>	<u>4,641</u>	<u>37,289</u>	<u>4,641</u>
S2R_S_DEBT ELIDA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S2R_S_OPP ELIDA SCHOOLS				
2013	681	-	681	-
2014	724	-	724	-
2015	724	-	724	-
2016	717	-	717	-
2017	719	-	719	-
2018	793	-	793	-
2019	808	-	808	-
2020	832	19	832	19
2021	863	13	825	13
2022	935	853	853	853
Total	<u>7,796</u>	<u>885</u>	<u>7,676</u>	<u>885</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>
\$ 3,138	\$ -	\$ -	\$ -	\$ -
3,335	-	-	-	-
3,441	-	-	-	-
3,406	-	-	-	-
3,421	-	-	-	-
3,765	-	1	-	-
3,841	-	1	-	-
3,960	-	-	-	-
4,506	-	-	-	208
4,476	-	-	-	432
<u>37,289</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>640</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
681	-	-	-	-
724	-	-	-	-
724	-	-	-	-
717	-	-	-	-
719	-	-	-	-
793	-	-	-	-
808	-	-	-	-
832	-	-	-	-
825	-	-	-	38
853	-	-	-	82
<u>7,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	-	-	-	-
S39NR_S_CAP DORA SCHOOLS				
2013	26,200	-	26,199	-
2014	26,674	-	26,673	-
2015	28,615	-	28,596	-
2016	27,764	-	27,743	-
2017	29,250	13	29,231	13
2018	28,740	-	27,732	-
2019	27,651	-	27,648	-
2020	108,057	14	108,009	14
2021	452,453	367	452,305	367
2022	440,949	440,536	440,536	440,536
Total	1,196,355	440,930	1,194,673	440,930
S39NR_S_DEBT DORA SCHOOLS				
2013	25,821	-	25,820	-
2014	53,375	-	53,374	-
2015	69,820	-	69,774	-
2016	93,816	-	93,743	-
2017	92,914	40	92,853	40
2018	79,021	-	76,249	-
2019	69,902	-	69,894	-
2020	296,076	38	295,944	38
2021	293,190	238	293,093	238
2022	1,208,642	1,207,510	1,207,510	1,207,510
Total	2,282,576	1,207,826	2,278,255	1,207,826

<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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
26,199	-	-	-	1
26,673	-	-	-	1
28,596	-	-	-	19
27,743	-	-	-	22
29,231	-	-	-	19
27,732	-	-	-	1,008
27,648	-	-	-	3
108,009	-	-	-	48
452,305	-	-	-	148
440,536	-	-	-	413
1,194,673	-	-	-	1,682
25,820	-	-	-	1
53,374	-	-	-	2
69,774	-	-	-	46
93,743	-	-	-	73
92,853	-	-	-	61
76,249	-	-	-	2,772
69,894	-	-	-	8
295,944	-	-	-	131
293,093	-	-	-	96
1,207,510	-	-	-	1,131
2,278,255	-	-	-	4,321

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 6,550	\$ -	\$ 6,550	\$ -
2014	6,669	-	6,668	-
2015	7,157	-	7,153	-
2016	6,941	-	6,936	-
2017	7,313	3	7,308	3
2018	7,185	-	6,933	-
2019	6,913	-	6,912	-
2020	27,014	3	27,002	3
2021	113,113	92	113,076	92
2022	110,237	110,134	110,134	110,134
Total	<u>299,092</u>	<u>110,232</u>	<u>298,672</u>	<u>110,232</u>
S39NR_S_TCH_DEBT DORA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	28,694	-	28,672	-
2017	34,559	15	34,537	15
2018	15,390	-	14,851	-
2019	5,862	-	5,861	-
2020	-	-	-	-
2021	946,532	768	946,221	768
2022	-	-	-	-
Total	<u>1,031,038</u>	<u>783</u>	<u>1,030,142</u>	<u>783</u>
S39R_S_CAP DORA SCHOOLS				
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	-	8,029	-
2020	8,182	1	8,157	1
2021	8,338	139	8,267	139
2022	8,751	8,532	8,532	8,532
Total	<u>77,699</u>	<u>8,672</u>	<u>77,386</u>	<u>8,672</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>
\$ 6,550	\$ -	\$ -	\$ -	\$ -
6,668	-	-	-	-
7,153	-	-	-	5
6,936	-	-	-	5
7,308	-	-	-	5
6,933	-	-	-	252
6,912	-	-	-	1
27,002	-	-	-	12
113,076	-	-	-	37
110,134	-	-	-	103
<u>298,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>420</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,672	-	-	-	22
34,537	-	-	-	23
14,851	-	-	-	540
5,861	-	-	-	1
-	-	-	-	-
946,221	-	-	-	310
-	-	-	-	-
<u>1,030,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>896</u>
6,931	-	-	-	-
7,028	-	-	-	-
7,335	-	-	-	-
7,299	-	-	-	-
7,776	-	-	-	-
8,031	-	-	-	-
8,029	-	-	-	-
8,157	-	-	-	24
8,267	-	-	-	70
8,532	-	-	-	219
<u>77,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-	20,533	-
2020	22,736	4	22,668	4
2021	5,488	91	5,442	91
2022	23,986	23,386	23,386	23,386
Total	<u>184,865</u>	<u>23,481</u>	<u>184,151</u>	<u>23,481</u>
S39R_S_OPP DORA SCHOOLS				
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	-	1,872	-
2020	1,908	-	1,903	-
2021	1,944	32	1,927	32
2022	2,043	1,992	1,992	1,992
Total	<u>18,424</u>	<u>2,025</u>	<u>18,351</u>	<u>2,025</u>
S39R_S_TCH_DEBT DORA SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	7,829	-	7,829	-
2017	9,187	-	9,187	-
2018	4,309	-	4,309	-
2019	1,722	-	1,722	-
2020	-	-	-	-
2021	17,717	294	17,568	294
2022	-	-	-	-
Total	<u>40,765</u>	<u>294</u>	<u>40,616</u>	<u>294</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>
\$ 6,966	\$ -	\$ -	\$ -	\$ -
14,520	-	-	-	-
18,211	-	-	-	-
25,597	-	-	-	-
24,701	-	-	-	-
22,127	-	-	-	-
20,533	-	-	-	-
22,668	-	-	-	68
5,442	-	-	-	46
23,386	-	-	-	599
<u>184,151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>714</u>
1,689	-	-	-	-
1,713	-	-	-	-
1,787	-	-	-	-
1,780	-	-	-	-
1,812	-	-	-	-
1,875	-	-	-	-
1,872	-	-	-	-
1,903	-	-	-	6
1,927	-	-	-	16
1,992	-	-	-	51
<u>18,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,829	-	-	-	-
9,187	-	-	-	-
4,309	-	-	-	-
1,722	-	-	-	-
-	-	-	-	-
17,568	-	-	-	149
-	-	-	-	-
<u>40,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	7	42,803	7
2020	41,952	-	41,945	-
2021	43,497	1,632	43,490	1,632
2022	47,818	47,692	47,692	47,692
Total	<u>430,577</u>	<u>49,331</u>	<u>430,438</u>	<u>49,331</u>
S3NR_S_DEBT TEXICO SCHOOLS				
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	24	153,171	24
2020	150,271	-	150,248	-
2021	155,283	5,827	155,260	5,827
2022	171,068	170,619	170,619	170,619
Total	<u>1,531,022</u>	<u>176,470</u>	<u>1,530,525</u>	<u>176,470</u>
S3NR_S_OPP TEXICO SCHOOLS				
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	2	10,701	2
2020	10,488	-	10,486	-
2021	10,874	408	10,873	408
2022	11,954	11,923	11,923	11,923
Total	<u>107,410</u>	<u>12,333</u>	<u>107,375</u>	<u>12,333</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>
\$ 38,101	\$ -	\$ -	\$ -	\$ -
36,855	-	-	-	-
44,673	-	-	-	-
41,749	-	-	-	-
47,086	-	-	-	-
46,044	-	-	-	-
42,803	-	-	-	-
41,945	-	-	-	7
43,490	-	-	-	7
47,692	-	-	-	126
<u>430,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139</u>
101,806	-	-	-	-
94,036	-	-	-	-
184,675	-	-	-	-
173,204	-	-	-	-
183,405	-	-	-	-
164,102	-	-	-	-
153,171	-	-	-	-
150,248	-	-	-	24
155,260	-	-	-	24
170,619	-	-	-	450
<u>1,530,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>497</u>
9,297	-	-	-	-
9,214	-	-	-	-
11,168	-	-	-	-
10,431	-	-	-	-
11,771	-	-	-	-
11,511	-	-	-	-
10,701	-	-	-	-
10,486	-	-	-	2
10,873	-	-	-	2
11,923	-	-	-	31
<u>107,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	-	-	-	-
S3R_S_CAP TEXICO SCHOOLS				
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	275	4,558	275
2020	4,529	-	4,248	-
2021	4,556	435	4,272	435
2022	4,681	4,348	4,348	4,348
Total	41,734	5,058	40,835	5,058
S3R_S_DEBT TEXICO SCHOOLS				
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	985	16,310	985
2020	16,257	-	15,248	-
2021	16,411	1,567	15,388	1,567
2022	16,746	15,554	15,554	15,554
Total	144,814	18,106	141,590	18,106

<u>Distributed To- Date</u>	<u>Current Amount Uncollectible</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,551	-	-	-	-
3,544	-	-	-	-
3,760	-	-	-	-
4,026	-	-	-	-
4,230	-	-	-	-
4,299	-	-	-	-
4,558	-	-	-	-
4,248	-	-	-	281
4,272	-	-	-	284
4,348	-	-	-	333
40,835	-	-	-	898
9,489	-	-	-	-
9,087	-	-	-	-
13,657	-	-	-	-
14,855	-	-	-	-
15,924	-	-	-	-
16,077	-	-	-	-
16,310	-	-	-	-
15,248	-	-	-	1,009
15,388	-	-	-	1,023
15,554	-	-	-	1,192
141,590	-	-	-	3,224

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ 788	\$ -	\$ 788	\$ -
2014	787	-	787	-
2015	835	-	835	-
2016	895	-	895	-
2017	940	-	940	-
2018	954	-	954	-
2019	973	59	973	59
2020	967	-	907	-
2021	972	93	912	93
2022	1,051	976	976	976
Total	<u>9,162</u>	<u>1,128</u>	<u>8,967</u>	<u>1,128</u>
S3R_S_TECH_DEBT TEXICO SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S5NR_S_CAP FLOYD SCHOOLS				
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	-	20,160	-
2019	18,862	10	18,862	10
2020	18,520	20	18,514	20
2021	17,685	142	17,633	142
2022	18,641	17,194	17,194	17,194
Total	<u>221,631</u>	<u>17,366</u>	<u>220,125</u>	<u>17,366</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>
\$ 788	\$ -	\$ -	\$ -	\$ -
787	-	-	-	-
835	-	-	-	-
895	-	-	-	-
940	-	-	-	-
954	-	-	-	-
973	-	-	-	-
907	-	-	-	60
912	-	-	-	61
976	-	-	-	75
<u>8,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24,843	-	-	-	-
24,236	-	-	-	-
26,953	-	-	-	-
27,222	-	-	-	-
24,508	-	-	-	-
20,160	-	-	-	-
18,862	-	-	-	-
18,514	-	-	-	6
17,633	-	-	-	52
17,194	-	-	-	1,447
<u>220,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,505</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

Agency	Property Taxes Levied	Collected In Current Year	Collected To- Date	Distributed In Current Year
S5NR_S_DEBT FLOYD SCHOOLS				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	-	-	-	-
S5NR_S_OPP FLOYD SCHOOLS				
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	-	5,040	-
2019	4,715	2	4,715	2
2020	4,630	5	4,628	5
2021	4,421	36	4,408	36
2022	4,576	4,221	4,221	4,221
Total	54,377	4,264	54,007	4,264
S5NR_S_TECH_DEBT FLOYD SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	-	-	-	-

[illegible]

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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					
	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	18	7,026	18
	2020	7,250	36	7,076	36
	2021	7,822	256	7,609	256
	2022	8,134	7,226	7,226	7,226
Total		<u>68,338</u>	<u>7,536</u>	<u>66,984</u>	<u>7,536</u>
S5R_S_DEBT FLOYD SCHOOLS					
	2013	-	-	-	-
	2014	-	-	-	-
	2015	-	-	-	-
	2016	-	-	-	-
	2017	-	-	-	-
	2018	-	-	-	-
	2019	-	-	-	-
	2020	-	-	-	-
	2021	-	-	-	-
	2022	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S5R_S_OPP FLOYD SCHOOLS					
	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	4	1,654	4
	2020	1,706	8	1,665	8
	2021	1,807	59	1,758	59
	2022	1,875	1,666	1,666	1,666
Total		<u>16,180</u>	<u>1,738</u>	<u>15,867</u>	<u>1,738</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>
\$ 5,814	\$ -	\$ -	\$ -	\$ -
5,836	-	-	-	-
6,426	-	-	-	-
6,491	-	-	-	-
6,619	-	-	-	5
6,860	-	-	-	5
7,026	-	-	-	49
7,076	-	-	-	174
7,609	-	-	-	214
7,223	-	-	4	908
<u>66,981</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>1,354</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,453	-	-	-	-
1,458	-	-	-	-
1,513	-	-	-	-
1,527	-	-	-	-
1,558	-	-	-	1
1,615	-	-	-	1
1,654	-	-	-	11
1,665	-	-	-	41
1,758	-	-	-	49
1,665	-	-	1	209
<u>15,866</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>313</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S74NR_S_CAP HOUSE SCHOOLS				
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	32	17,023	32
2021	18,431	58	18,431	58
2022	18,254	18,218	18,218	18,218
Total	<u>145,760</u>	<u>18,308</u>	<u>145,724</u>	<u>18,308</u>
S74NR_S_DEBT HOUSE SCHOOLS				
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	99	52,353	99
2021	59,929	189	59,929	189
2022	61,115	60,994	60,994	60,994
Total	<u>345,326</u>	<u>61,282</u>	<u>345,205</u>	<u>61,282</u>

Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,003	-	-	-	-
10,254	-	-	-	-
11,002	-	-	-	-
11,544	-	-	-	-
14,621	-	-	-	-
16,975	-	-	-	-
17,653	-	-	-	-
17,023	-	-	-	-
18,431	-	-	-	-
18,218	-	-	-	36
145,724	-	-	-	36
22,248	-	-	-	-
22,548	-	-	-	-
24,545	-	-	-	-
24,878	-	-	-	-
30,002	-	-	-	-
21,762	-	-	-	-
25,946	-	-	-	-
52,353	-	-	-	-
59,929	-	-	-	-
60,994	-	-	-	121
345,205	-	-	-	121

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	7	3,786	7
2021	4,103	13	4,103	13
2022	4,065	4,057	4,057	4,057
Total	<u>33,396</u>	<u>4,077</u>	<u>33,388</u>	<u>4,077</u>
S74NR_S_TCH_DEBT HOUSE SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
S74R_S_CAP HOUSE SCHOOLS				
2013	476	-	476	-
2014	472	-	472	-
2015	475	-	475	-
2016	524	-	524	-
2017	533	-	533	-
2018	554	-	554	-
2019	568	-	568	-
2020	596	41	596	41
2021	609	42	609	42
2022	672	629	629	629
Total	<u>5,479</u>	<u>711</u>	<u>5,435</u>	<u>711</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>
\$ 2,495	\$ -	\$ -	\$ -	\$ -
2,556	-	-	-	-
2,744	-	-	-	-
2,877	-	-	-	-
3,063	-	-	-	-
3,777	-	-	-	-
3,930	-	-	-	-
3,786	-	-	-	-
4,103	-	-	-	-
4,057	-	-	-	8
<u>33,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
476	-	-	-	-
472	-	-	-	-
475	-	-	-	-
524	-	-	-	-
533	-	-	-	-
554	-	-	-	-
568	-	-	-	-
596	-	-	-	-
609	-	-	-	-
629	-	-	-	43
<u>5,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	118	1,726	118
2021	1,979	136	1,979	136
2022	2,172	2,033	2,033	2,033
Total	<u>12,279</u>	<u>2,287</u>	<u>12,140</u>	<u>2,287</u>
S74R_S_OPP HOUSE SCHOOLS				
2013	98	-	98	-
2014	97	-	97	-
2015	97	-	97	-
2016	107	-	107	-
2017	107	-	107	-
2018	114	-	114	-
2019	117	-	117	-
2020	149	10	149	10
2021	152	10	152	10
2022	168	157	157	157
Total	<u>1,206</u>	<u>178</u>	<u>1,196</u>	<u>178</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				
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	-	2,839	-
2021	5,173	7	5,171	7
2022	4,151	4,143	4,143	4,143
Total	<u>26,795</u>	<u>4,150</u>	<u>26,784</u>	<u>4,150</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>
\$ 963	\$ -	\$ -	\$ -	\$ -
945	-	-	-	-
924	-	-	-	-
932	-	-	-	-
1,095	-	-	-	-
711	-	-	-	-
834	-	-	-	-
1,726	-	-	-	-
1,979	-	-	-	-
2,033	-	-	-	139
<u>12,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139</u>
98	-	-	-	-
97	-	-	-	-
97	-	-	-	-
107	-	-	-	-
107	-	-	-	-
114	-	-	-	-
117	-	-	-	-
149	-	-	-	-
152	-	-	-	-
157	-	-	-	11
<u>1,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,885	-	-	-	-
1,807	-	-	-	-
2,201	-	-	-	-
2,188	-	-	-	-
1,995	-	-	-	-
2,268	-	-	-	1
2,286	-	-	-	1
2,839	-	-	-	1
5,171	-	-	-	1
4,143	-	-	-	7
<u>26,784</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

See Independent Auditors' Report.

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-	4,298	-
2019	4,186	-	4,184	-
2020	5,500	-	5,498	-
2021	9,932	13	9,929	13
2022	7,967	7,953	7,953	7,953
Total	<u>51,199</u>	<u>7,966</u>	<u>51,178</u>	<u>7,966</u>
S9NR_S_OPP MELROSE SCHOOLS				
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	2	1,293	2
2022	1,038	1,036	1,036	1,036
Total	<u>6,698</u>	<u>1,038</u>	<u>6,696</u>	<u>1,038</u>
S9NR_S_TECH_DEBT MELROSE SCHOOLS				
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>Distributed To- Date</u>	<u>Current Amount Uncollectible</u>	<u>To-Date Amount Uncollectible</u>	<u>Undistributed At Year End</u>	<u>County Receivable At Year End</u>
\$ 3,827	\$ -	\$ -	\$ -	\$ -
3,538	-	-	-	-
4,191	-	-	-	-
4,061	-	-	-	-
3,698	-	-	-	-
4,298	-	-	-	1
4,184	-	-	-	1
5,498	-	-	-	1
9,929	-	-	-	3
7,953	-	-	-	14
<u>51,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21</u>
471	-	-	-	-
452	-	-	-	-
550	-	-	-	-
547	-	-	-	-
499	-	-	-	-
567	-	-	-	-
572	-	-	-	-
709	-	-	-	-
1,293	-	-	-	-
1,036	-	-	-	2
<u>6,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
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	-
2022	798	798	798	798
Total	<u>6,719</u>	<u>798</u>	<u>6,719</u>	<u>798</u>
S9R_S_DEBT MELROSE SCHOOLS				
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	-
2022	1,531	1,531	1,531	1,531
Total	<u>13,028</u>	<u>1,531</u>	<u>13,028</u>	<u>1,531</u>
S9R_S_OPP MELROSE SCHOOLS				
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	-
2022	188	188	188	188
Total	<u>1,524</u>	<u>188</u>	<u>1,524</u>	<u>188</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>
\$ 584	\$ -	\$ -	\$ -	\$ -
579	-	-	-	-
628	-	-	-	-
607	-	-	-	-
658	-	-	-	-
678	-	-	-	-
698	-	-	-	-
727	-	-	-	-
763	-	-	-	-
798	-	-	-	-
<u>6,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,222	-	-	-	-
1,178	-	-	-	-
1,247	-	-	-	-
1,187	-	-	-	-
1,220	-	-	-	-
1,285	-	-	-	-
1,275	-	-	-	-
1,398	-	-	-	-
1,486	-	-	-	-
1,531	-	-	-	-
<u>13,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
136	-	-	-	-
134	-	-	-	-
146	-	-	-	-
141	-	-	-	-
143	-	-	-	-
148	-	-	-	-
154	-	-	-	-
163	-	-	-	-
171	-	-	-	-
188	-	-	-	-
<u>1,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROOSEVELT COUNTY
County Treasurer's Property Tax Schedule
For the Year Ended June 30, 2023

<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				
2013	\$ -	\$ -	\$ -	\$ -
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Tax				
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	-	8,310,523	-
2017	8,498,672	638	8,462,255	638
2018	8,694,802	592	8,646,982	592
2019	8,976,728	28,617	8,925,019	28,617
2020	10,100,341	94,094	10,042,873	94,094
2021	13,912,578	285,434	13,760,434	285,434
2022	14,292,862	13,783,577	13,783,577	13,783,577
Total	<u>95,740,265</u>	<u>14,192,952</u>	<u>94,750,145</u>	<u>14,192,952</u>
Grand Total				
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	-	8,515,754	-
2017	8,707,396	638	8,670,893	638
2018	8,887,145	592	8,839,288	592
2019	9,150,703	28,618	9,095,355	28,618
2020	10,256,611	94,188	10,197,130	94,188
2021	14,062,959	289,547	13,908,370	289,547
2022	14,461,326	13,938,015	13,938,015	13,938,015
Total	<u>\$ 97,568,552</u>	<u>\$ 14,351,598</u>	<u>\$ 96,554,844</u>	<u>\$ 14,351,598</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*

Joseph M. Maestas, P.E.
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, 2023, 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, 2023.

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, 2023

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FEDERAL FINANCIAL ASSISTANCE

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

Joseph M. Maestas, P.E.
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, 2023. 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, 2023.

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, 2023

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ROOSEVELT COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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	*	\$ 555,055	\$ -	\$ -
Federal Local Assistance and Tribal Consistence Fund	21.032		50,000		
<i>Total U.S. Department of Treasury</i>			<u>605,055</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		340,194	-	-
<i>Total U.S. Department of Health and Human Services</i>			<u>340,194</u>	<u>-</u>	<u>-</u>
<i>Total Federal Financial Assistance</i>			<u>\$ 945,249</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.

ROOSEVELT COUNTY
Schedule of Findings and Questioned Costs
June 30, 2023

Schedule VI
Page 1 of 2

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

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

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: | |

<u>Assistance Listing Number</u>	<u>Federal Program</u>
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 |

ROOSEVELT COUNTY
Schedule of Findings and Questioned Costs
June 30, 2023

Schedule VI
Page 2 of 2

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

SECTION III – FEDERAL AWARD FINDINGS

None noted

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None noted

ROOSEVELT COUNTY

Other Disclosures

June 30, 2023

Exit Conference

An exit conference was held on November 28, 2023. In attendance were the following:

Representing Roosevelt County:

Rodney Savage, Commissioner
Roy Lee Criswell, Commissioner
Amber Hamilton, County Manager
Liliana Rivera, Assistant County Manager
Layle Sanchez, County Treasurer
Carla Weems, Special Projects Coordinator
Lauren Bagwell, HR 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.