

**STATE OF NEW MEXICO
VILLAGE OF ENCINO
Independent Accountants' Report on
Applying Agreed-Upon Procedures
For the Year Ended
June 30, 2012**

**Harshwal & Company LLP
Certified Public Accountants
500 Marquette Avenue NW, Ste 710
Albuquerque, NM 87102
(505) 814-1201**

STATE OF NEW MEXICO

VILLAGE OF ENCINO

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STATE OF NEW MEXICO

VILLAGE OF ENCINO

OFFICIAL ROSTER

YEAR ENDED JUNE 30, 2012

Name

Title

Board of Directors

John G Phillips III	Mayor
William Murphy	Mayor Pro-Tem
Boyd Herrington	Councilor
Ernie Garcia	Councilor
Tom Perry	Councilor

Staff

Loretta Chavez	Clerk/Treasurer
Martha Phillips	Maintenance

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: John G. Phillips III, Mayor
Village of Encino
and
Honorable Hector H. Balderas
New Mexico State Auditor
Santa Fe, New Mexico

We have performed the procedures enumerated below which were agreed to by Village of Encino (Village) and New Mexico State Auditor (the specified parties), solely to users in evaluating the Village's financial reporting relating to its Cash, Capital Assets, Revenue, Expenditures, Journal Entries, and Budget information and its compliance with Section 12-6-3B (4) NMSA 1978 and Section 2.2.2.16 NMAC as of and for the year ended June 30, 2012. The Village is responsible for its financial reporting to the State Auditor as described above. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

In accordance with Tier 4 of the Audit Act - Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC, we performed the following procedures:

1. CASH

Procedures

a) Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand. For purposes of performing our procedures "timely" means completion of the bank reconciliations within one month after the last day of the reporting month and "complete" means that statements for bank and investment accounts are all accounted for by the Village.

b) Perform a random test of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to DFA-Local Government Division (DFA-LGD). For purposes of performing our procedures "accuracy" means that reconciling items agree to deposit slips and subsequent bank or investment statements.

c) Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

Findings

None.

2. CAPITAL ASSETS

Procedures

Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

Findings

None.

3. REVENUE

Procedures

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

Select a sample of revenues based on auditor judgment and test using the following attributes:

b) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

Findings

None.

4. EXPENDITURES

Procedures

Select a sample of cash disbursements based on auditor judgment and test using the following attributes:

- a) Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and cancelled check, as appropriate.
- b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures. For purposes of performing our procedures, disbursements were considered to be properly authorized if they contained evidence of review such as sign off on invoices or approval through correspondence.
- c) Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Findings

None.

5. JOURNAL ENTRIES

Procedures

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:

- a) Journal entries appear reasonable and have supporting documentation.
- b) The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Findings

None.

6. BUDGET

Procedures

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

- a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.
- c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

Findings

None.

OTHER

Procedures

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (I) (3) (C) NMAC.

Findings

None.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the Village's financial reporting to the State Auditor as described above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Village and the New Mexico Office of the State Auditor and is not intended to be and should not be used by anyone other than those specified parties.

Harshwal & Company LLP
Certified Public Accountants



Albuquerque, New Mexico
October 12, 2012

**SCHEDULE OF REVENUES &
EXPENDITURES - BUDGET AND
ACTUAL (CASH BASIS)**

STATE OF NEW MEXICO

VILLAGE OF ENCINO

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)

GENERAL FUND

YEAR ENDED JUNE 30, 2012

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Taxes:				
Property Tax - Current Year	\$ 1,280	\$ 1,280	\$ 1,446	\$ 166
Property Tax - Delinquent	33	33	47	14
Gross Receipts - Local Option	5,351	5,351	5,107	(244)
Gross Receipts - Environment	240	240	313	73
Intergovernmental - State Shared:				
Gross Receipts	5,183	5,183	6,443	1,260
Cigarette Tax				
Gas Tax [1 cent]				
Gas Tax [2 cent]	6,261	6,261	8,389	2,128
Motor Vehicle	493	493	473	(20)
Grants - Local	4,000	4,000		(4,000)
Small Counties Assistance	35,000	35,000	35,000	
Licenses and Permits	280	280	295	15
Charges for Services	1,200	1,200	953	(247)
Miscellaneous	7,050	7,050	6,601	(449)
Total Revenues	66,371	66,371	65,067	(1,304)
EXPENDITURES				
Executive - Legislative	1,560	1,560	1,435	125
Elections	800	800	947	(147)
Finance & Administration	58,596	58,596	52,246	6,350
Highways & Streets	5,004	5,004	5,004	
Total Expenditures	65,960	65,960	59,632	6,328
Net change in fund balances	411	411	5,435	5,024
Fund balances, beginning of year	23,441	23,441	23,441	0
Fund balances, end of year	\$ 23,852	\$ 23,852	\$ 28,876	\$ 5,024

STATE OF NEW MEXICO

VILLAGE OF ENCINO

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)

SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2012

		Budgeted Amounts				
		Fund Number	Original Budget	Final Budget	Actual	Variance
EMS		206				
REVENUES						
	State EMS Grant	206	\$ 4,500	\$ 4,500	\$ 3,213	\$ (1,287)
	Miscellaneous	206	<u> </u>	<u> </u>	<u> 3</u>	<u> 3</u>
	Total Revenues		<u>4,500</u>	<u>4,500</u>	<u>3,216</u>	<u>(1,284)</u>
EXPENDITURES						
		206	<u>4,500</u>	<u>4,500</u>	<u>2,546</u>	<u>1,954</u>
Net change in fund balances			0	0	670	670
Fund balances, beginning of year			<u>56</u>	<u>56</u>	<u>56</u>	<u>0</u>
Fund balances, end of year			<u>\$ 56</u>	<u>\$ 56</u>	<u>\$ 726</u>	<u>\$ 670</u>
FIRE PROTECTION		209				
REVENUES						
	State - Fire Marshall Allotment	209	\$ 50,332	\$ 50,332	\$ 49,326	\$ (1,006)
	Miscellaneous	209	<u> 450</u>	<u> 450</u>	<u> 463</u>	<u> 13</u>
	Total Revenues		<u>50,782</u>	<u>50,782</u>	<u>\$ 49,789</u>	<u>(993)</u>
EXPENDITURES						
		209	<u>115,000</u>	<u>115,000</u>	<u>35,383</u>	<u>79,617</u>
Net change in fund balances			(64,218)	(64,218)	14,406	78,624
Fund balances, beginning of year			<u>72,046</u>	<u>72,046</u>	<u>72,046</u>	<u>0</u>
Fund balances, end of year			<u>\$ 7,828</u>	<u>\$ 7,828</u>	<u>\$ 86,452</u>	<u>\$ 78,624</u>

STATE OF NEW MEXICO

VILLAGE OF ENCINO

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)

ENTERPRISE FUND

YEAR ENDED JUNE 30, 2012

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
Water Fund				
REVENUES				
Water Fund				
Charges for Services	\$ 26,200	\$ 26,200	\$ 24,894	\$ (1,306)
Total Revenues	<u>26,200</u>	<u>26,200</u>	<u>24,894</u>	<u>(1,306)</u>
EXPENDITURES				
Water Fund	24,531	24,531	23,104	1,427
Net change in fund balances	1,669	1,669	1,790	121
Fund balances, beginning of year	<u>2,873</u>	<u>2,873</u>	<u>2,873</u>	<u>0</u>
Fund balances, end of year	<u>\$ 4,542</u>	<u>\$ 4,542</u>	<u>\$ 4,663</u>	<u>\$ 121</u>
Solid Waste Fund				
REVENUES				
Solid Waste Fund				
Charges for Services	\$ 7,200	\$ 7,200	\$ 7,045	\$ (155)
Total Revenues	<u>7,200</u>	<u>7,200</u>	<u>7,045</u>	<u>(155)</u>
EXPENDITURES				
Solid Waste Fund	5,558	5,558	5,423	135
Total Expenditures	<u>5,558</u>	<u>5,558</u>	<u>5,423</u>	<u>135</u>
Net change in fund balances	1,642	1,642	1,622	(20)
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 1,642</u>	<u>\$ 1,642</u>	<u>\$ 1,622</u>	<u>\$ (20)</u>

STATE OF NEW MEXICO

VILLAGE OF ENCINO

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)

INTERNAL SERVICE/TRUST & AGENCY FUND

YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
TRUST AND AGENCY FUND				
REVENUES				
Miscellaneous Revenues	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 125</u>	<u>\$ (55)</u>
Total Revenues	<u>180</u>	<u>180</u>	<u>125</u>	<u>(55)</u>
EXPENDITURES				
Miscellaneous	<u>180</u>	<u>195</u>	<u>195</u>	<u></u>
Total Expenditures	<u>180</u>	<u>195</u>	<u>195</u>	<u>0</u>
Net change in fund balances	0	(15)	(70)	(55)
Fund balances, beginning of year	<u>2,445</u>	<u>2,445</u>	<u>2,445</u>	<u>0</u>
Fund balances, end of year	<u>\$ 2,445</u>	<u>\$ 2,430</u>	<u>\$ 2,375</u>	<u>\$ (55)</u>

STATE OF NEW MEXICO

VILLAGE OF ENCINO

YEAR-END FINANCIAL REPORT SUBMITTED TO DFA

YEAR ENDED JUNE 30, 2012

MUNICIPALITY: <u>Encino</u>		DEPARTMENT OF FINANCE AND ADMINISTRATION LOCAL GOVERNMENT DIVISION					I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL FUNDS.					
Period Ending: <u>06-30-12</u>		SUBMIT TO LOCAL GOVERNMENT DIVISION NO LATER THAN 30 DAYS AFTER THE CLOSE OF EACH QUARTER					<u>Lorena Chavez</u> Signature		<u>07/02/2012</u> Date			
Fund #	FUND NAME	BEGINNING CASH BALANCE CURRENT FY (1)	YEAR-TO-DATE TRANSACTIONS				QTR ENDING CASH BALANCE (1)+(2)-(3)+(4)+(5) (6)	INVESTMENTS (7)	CASH + INVESTMENTS (8)	REQUIRED RESERVES (9)	AVAILABLE CASH (8) - (9)	
			REVENUES TO DATE (2)	TRANSFERS TO DATE (3)	EXPENDITURES TO DATE (4)	ADJUSTMENTS (5)						
101	GENERAL FUND (GF)	\$23,411	65,067	0	59,632	0	\$28,876	0	\$28,876	4,969	\$23,906	
201	CORRECTION	\$0	0	0	0	0	\$0	0	\$0		\$0	
202	ENVIRONMENTAL GRT	\$0	0	0	0	0	\$0	0	\$0		\$0	
206	EMS	\$56	3,216	0	2,545	0	\$726	0	\$726		\$726	
207	ENHANCED 911	\$0	0	0	0	0	\$0	0	\$0		\$0	
209	FIRE PROTECTION FUND	\$72,046	49,789	0	35,383	0	\$86,452	0	\$86,452		\$86,452	
211	LEPF	\$0	0	0	0	0	\$0	0	\$0		\$0	
214	LODGERS' TAX	\$0	0	0	0	0	\$0	0	\$0		\$0	
216	MUNICIPAL STREET	\$0	0	0	0	0	\$0	0	\$0		\$0	
217	RECREATION	\$0	0	0	0	0	\$0	0	\$0		\$0	
218	INTERGOVERNMENTAL GRANTS	\$0	0	0	0	0	\$0	0	\$0		\$0	
219	SENIOR CITIZEN	\$0	0	0	0	0	\$0	0	\$0		\$0	
223	DWI PROGRAM	\$0	0	0	0	0	\$0	0	\$0		\$0	
299	OTHER	\$0	0	0	0	0	\$0	0	\$0		\$0	
300	CAPITAL PROJECT FUNDS	\$0	0	0	0	0	\$0	0	\$0		\$0	
401	G. O. BONDS	\$0	0	0	0	0	\$0	0	\$0		\$0	
402	REVENUE BONDS	\$0	0	0	0	0	\$0	0	\$0		\$0	
403	DEBT SERVICE OTHER	\$0	0	0	0	0	\$0	0	\$0		\$0	
500	ENTERPRISE FUNDS											
	Water Fund	\$2,873	24,894	0	23,104	0	\$4,663	0	\$4,663		\$4,663	
	Solid Waste	\$0	7,045	0	5,423	0	\$1,622	0	\$1,622		\$1,622	
	Waste Water	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Airport	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Ambulance	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Cemetery	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Housing	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Parking	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Other Enterprise (enter fund	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Other Enterprise (enter fund	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Other Enterprise (enter fund	\$0	0	0	0	0	\$0	0	\$0		\$0	
	Other Enterprise (enter fund	\$0	0	0	0	0	\$0	0	\$0		\$0	
600	INTERNAL SERVICE FUNDS	\$0	0	0	0	0	\$0	0	\$0		\$0	
700	TRUST AND AGENCY FUNDS	\$2,445	125	0	195	0	\$2,375	0	\$2,375		\$2,375	
GRAND TOTAL		\$100,861	\$150,135	\$0	\$126,283	\$0	\$124,714	\$0	\$124,714	\$4,969	\$119,744	

STATE OF NEW MEXICO

VILLAGE OF ENCINO

YEAR-END FINANCIAL REPORT SUBMITTED TO DFA

YEAR ENDED JUNE 30, 2012

MUNICIPALITY: Encino
 Period Ending: 06-30-12

GENERAL FUND - MUNICIPALITY

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRAN CES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES							
Taxes:							
Property Tax - Current Year	\$1,280	\$0	\$1,280	\$1,446		\$166	112.99%
Property Tax - Delinquent	\$33	\$0	\$33	\$47		\$14	141.55%
Property Tax - Penalty & Interest	\$0	\$0	\$0	\$0		\$0	n/a
Oil and Gas - Equipment	\$0	\$0	\$0	\$0		\$0	n/a
Oil and Gas - Production	\$0	\$0	\$0	\$0		\$0	n/a
Franchise Fees	\$0	\$0	\$0	\$0		\$0	n/a
Gross receipts - Local Option	\$5,351	\$0	\$5,351	\$5,107		(\$244)	95.43%
Gross Receipts - Infrastructure	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - Environment	\$240	\$0	\$240	\$313		\$73	130.62%
Gross Receipts - Other Dedication	\$0	\$0	\$0	\$0		\$0	n/a
Intergovernmental - State Shared:							
Gross receipts	\$5,183	\$0	\$5,183	\$6,443		\$1,260	124.31%
Cigarette Tax	\$0	\$0	\$0	\$0		\$0	n/a
Gas Tax [1 cent]	\$0	\$0	\$0	\$0		\$0	n/a
Gas Tax [2 cent]	\$6,261	\$0	\$6,261	\$8,389		\$2,128	133.99%
Motor Vehicle	\$493	\$0	\$493	\$473		(\$20)	95.93%
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Local	\$4,000	\$0	\$4,000	\$0		(\$4,000)	0.00%
Legislative Appropriations	\$0	\$0	\$0	\$0		\$0	n/a
Small Counties Assistance	\$35,000	\$0	\$35,000	\$35,000		\$0	100.00%
Licenses and Permits	\$280	\$0	\$280	\$295		\$15	105.36%
Charges for Services	\$1,200	\$0	\$1,200	\$953		(\$247)	79.45%
Fines and Forfeits	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Miscellaneous	\$7,050	\$0	\$7,050	\$6,600		(\$450)	93.62%
TOTAL GENERAL FUND REVENUES	\$66,371	\$0	\$66,371	\$65,067		(\$1,304)	98.03%
EXPENDITURES							
Executive-Legislative	\$1,560	\$0	\$1,560	\$1,435	\$0	\$125	91.99%
Judicial	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Elections	\$800	\$0	\$800	\$947	\$0	(\$147)	118.38%
Finance & Administration	\$58,596	\$0	\$58,596	\$52,246	\$0	\$6,350	89.16%
Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Highways & Streets	\$5,004	\$0	\$5,004	\$5,004	\$0	\$0	100.00%
Senior Citizens	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Health and Welfare	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Economic Development & Housing	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Airport	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Other - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL GENERAL FUND EXPENDITURES	\$65,960	\$0	\$65,960	\$59,632	\$0	\$6,328	90.41%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$5,435			

STATE OF NEW MEXICO

VILLAGE OF ENCINO

YEAR-END FINANCIAL REPORT SUBMITTED TO DFA

YEAR ENDED JUNE 30, 2012

MUNICIPALITY: Encino
 Period Ending: 06/30/12

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET			ACTUALS		Encumbrances (expend line only)	Budget Balance	Budget Variance %
		Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total				
CORRECTIONS	201								
REVENUES									
Correction Fees	201	0	0	0	0		0	n/a	
Miscellaneous	201	0	0	0	0		0	n/a	
TOTAL Revenues		0	0	0	0		0	n/a	
EXPENDITURES	201	0	0	0	0	0	0	n/a	
OTHER FINANCING SOURCES									
Transfers In	201	0	0	0	0		0	n/a	
Transfers (Out)	201	0	0	0	0		0	n/a	
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a	
Excess (deficiency) of revenues over expenses	201				0				
ENVIRONMENTAL	202								
REVENUES									
GRT - Environmental	202	0	0	0	0		0	n/a	
Miscellaneous	202	0	0	0	0		0	n/a	
TOTAL Revenues		0	0	0	0		0	n/a	
EXPENDITURES	202	0	0	0	0	0	0	n/a	
OTHER FINANCING SOURCES									
Transfers In	202	0	0	0	0		0	n/a	
Transfers (Out)	202	0	0	0	0		0	n/a	
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a	
Excess (deficiency) of revenues over expenses	202				0				
EMS	206								
REVENUES									
State EMS Grant	206	4,500	0	4,500	3,213		(1,287)	71.40%	
Miscellaneous	206	0	0	0	3		3	n/a	
TOTAL Revenues		4,500	0	4,500	3,216		(1,284)	71.46%	
EXPENDITURES	206	4,500	0	4,500	2,545	0	1,955	56.56%	
OTHER FINANCING SOURCES									
Transfers In	206	0	0	0	0		0	n/a	
Transfers (Out)	206	0	0	0	0		0	n/a	
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a	
Excess (deficiency) of revenues over expenses	206				670				
E911	207								
REVENUES									
State-E-911 Enhancement	207	0	0	0	0		0	n/a	
Network & Data Base Grant	207	0	0	0	0		0	n/a	
Miscellaneous	207	0	0	0	0		0	n/a	
TOTAL Revenues		0	0	0	0		0	n/a	
EXPENDITURES	207	0	0	0	0	0	0	n/a	
OTHER FINANCING SOURCES									
Transfers In	207	0	0	0	0		0	n/a	
Transfers (Out)	207	0	0	0	0		0	n/a	
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a	
Excess (deficiency) of revenues over expenses	207				0				
FIRE PROTECTION	209								
REVENUES									
State - Fire Marshall Allotment	209	50,332	0	50,332	49,326		(1,006)	98.00%	
Miscellaneous	209	450	0	450	463		13	102.98%	
TOTAL Revenues		50,782	0	50,782	49,789		(993)	98.05%	
EXPENDITURES	209	115,000	0	115,000	35,383	0	79,617	30.77%	
OTHER FINANCING SOURCES									
Transfers In	209	0	0	0	0		0	n/a	
Transfers (Out)	209	0	0	0	0		0	n/a	
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a	
Excess (deficiency) of revenues over expenses	209				14,406				

STATE OF NEW MEXICO

VILLAGE OF ENCINO

YEAR-END FINANCIAL REPORT SUBMITTED TO DFA

YEAR ENDED JUNE 30, 2012

MUNICIPALITY: Encino
 Period Ending: 06-30-12

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRAN CES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Bndget Adjustments	Adjusted Budget			\$	%
REVENUES							
Water Fund							
Charges for Services	\$26,200	\$0	\$26,200	\$24,894		(\$1,306)	95.01%
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Water Fund	\$26,200	\$0	\$26,200	\$24,894		(\$1,306)	95.01%
EXPENDITURES							
Water Fund	\$24,531		\$24,531	\$23,104	\$0	\$1,427	94.18%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL-OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$1,789			
REVENUES							
Solid Waste							
Charges for Services	\$7,200	\$0	\$7,200	\$7,045		(\$155)	97.85%
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Solid Waste Fund	\$7,200	\$0	\$7,200	\$7,045		(\$155)	97.85%
EXPENDITURES							
Solid Waste	\$5,558	\$0	\$5,558	\$5,423	\$0	\$135	97.57%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL-OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$1,622			
REVENUES							
Waste Water							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Waste Water Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Waste Water	\$0	\$0	\$0	\$0	\$0	\$0	n/a

STATE OF NEW MEXICO

VILLAGE OF ENCINO

YEAR-END FINANCIAL REPORT SUBMITTED TO DFA

YEAR ENDED JUNE 30, 2012

MUNICIPALITY: Encino
Period Ending: 06-30-12

INTERNAL SERVICE / TRUST & AGENCY FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget	
	Approved Budget	Budget Adjustments	Adjusted Budget			Positive (Negative)	
						\$	%
INTERNAL SERVICE FUNDS [600]							
REVENUES							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Miscellaneous revenues	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	n/a
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$0			
TRUST AND AGENCY FUNDS [700]							
REVENUES							
Investments	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Tax Revenues	\$0	\$0	\$0	\$0		\$0	n/a
Miscellaneous revenues	\$180	\$0	\$180	\$125		(\$55)	69.32%
TOTAL REVENUES	\$180	\$0	\$180	\$125		(\$55)	69.32%
EXPENDITURES							
General Government/Benefits	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Miscellaneous	\$180	\$15	\$195	\$195	\$0	\$0	100.00%
TOTAL EXPENDITURES	\$180	\$15	\$195	\$195	\$0	\$0	100.00%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				(\$70)			

STATE OF NEW MEXICO

VILLAGE OF ENCINO

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2012

1. Current Year Findings

	<u>Type of Finding</u>	<u>Prior Year Finding Number</u>	<u>Current Year Finding Number</u>
None	N/A	N/A	N/A

<u>Follow-up on Prior Year Findings:</u>	<u>Type of Finding</u>	<u>Prior Year Finding Number</u>	<u>Status</u>
Late submission of the Agreed-Upon Procedures Report	D	11-1	Resolved

*** Legend for Findings:**

- A. Fraud
- B. Illegal Act(s)
- C. Internal Control Deficiency(ies)
- D. Noncompliance

STATE OF NEW MEXICO

VILLAGE OF ENCINO

EXIT CONFERENCE

YEAR ENDED JUNE 30, 2012

The report contents were discussed at an exit conference held on September 6, 2012 with the following in attendance:

Village of Encino

John G Phillips III, Mayor
Loretta Chavez, Clerk/Treasurer

Harshwal & Company LLP

Vaishali Shukla, Senior Auditor
Albert Hwu, Staff Auditor
Miguel Garcia, Staff Auditor