

**STATE OF NEW MEXICO
VILLAGE OF ENCINO**

**Independent Accountants' Report on
Applying Agreed-Upon Procedures**

**For the Year Ended
June 30, 2014**

James L. Hartogenesis, CPA LLC

Certified Public Accountant

STATE OF NEW MEXICO

VILLAGE OF ENCINO

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**STATE OF NEW MEXICO
VILLAGE OF ENCINO
OFFICIAL ROSTER
JUNE 30, 2014**

<u>Name</u>	<u>Title</u>
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Village Council

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

I have performed the procedures enumerated below which were agreed to by Village of Encino (Village) and the New Mexico State Auditor (the specified parties), solely to assist users in evaluating the Village's financial reporting relating to its Cash, Capital Assets, Revenues, Expenditures, Journal Entries, and Budget information and its compliance with Section 12-6-3(B) NMSA 1978 and Section 2.2.2.16 NMAC, as of and for the year ended June 30, 2014. The Village is responsible for its financial reporting 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, I 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.

My procedures and findings are as follows:

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 my 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 Department of Finance & Administration - Local Government Division (DFA-LGD). For purposes of performing my procedures "accuracy" means that reconciling items agree to deposit slips and subsequent bank or investment statements, and the reconciliations are mathematically correct.

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 accountant's 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 accountant's 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.
- 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. The Schedules of Revenues and Expenditures - Budget and Actual (Cash Basis) are presented on pages 8 through 11 of this report.

Findings

None.

7. 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 disclosed 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.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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

James L. Hartogenesis, CPA LLC

James L. Hartogenesis, CPA LLC
Certified Public Accountant

Albuquerque, New Mexico
July 28, 2014

**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

For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES:				
Taxes:				
Property tax - current year	\$ 1,504	\$ 1,635	\$ 1,635	\$ -
Property tax - delinquent	-	24	24	-
Gross receipts - Local Option	4,501	4,857	4,857	-
Gross Receipts - Environment	460	305	305	-
Intergovernmental - State Shared				
Gross receipts	5,660	6,107	6,107	-
Gas tax (2 cent)	7,763	9,159	9,159	-
Motor vehicle	460	502	502	-
Small Cities Assistance	35,000	90,000	90,000	-
Licenses and permits	45	-	-	-
Charges for services	1,000	789	789	-
Miscellaneous	4,250	10,835	10,835	-
	<u>60,643</u>	<u>124,213</u>	<u>124,213</u>	<u>-</u>
Total Revenues				
EXPENDITURES:				
Executive - legislative	1,560	1,410	1,410	-
Elections	1,000	997	997	-
Finance & administration	53,050	57,400	57,400	-
Highways & streets	5,004	29,192	29,192	-
	<u>60,614</u>	<u>88,999</u>	<u>88,999</u>	<u>-</u>
Total expenditures				
Net change in fund balance	29	35,214	35,214	-
Fund balance, beginning of year	<u>34,630</u>	<u>34,630</u>	<u>34,630</u>	<u>-</u>
Fund balance, end of year	<u>\$ 34,659</u>	<u>\$ 69,844</u>	<u>\$ 69,844</u>	<u>\$ -</u>

State of New Mexico
Village of Encino
Schedule of Revenues and Expenditures - Budget and Actual (Cash Basis)
Special Revenue Funds
For the Year Ended June 30, 2014

<u>EMS FUND</u>	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
REVENUES:				
State EMS grant	\$ 5,221	\$ 5,290	\$ 5,290	\$ -
Miscellaneous	15	5	5	-
Total Revenues	<u>5,236</u>	<u>5,295</u>	<u>5,295</u>	<u>-</u>
EXPENDITURES:				
EMS expenses	<u>5,236</u>	<u>5,236</u>	<u>5,144</u>	<u>92</u>
Net change in fund balance	-	59	151	92
Fund balance, beginning of year	<u>199</u>	<u>199</u>	<u>199</u>	<u>-</u>
Fund balance, end of year	<u>\$ 199</u>	<u>\$ 258</u>	<u>\$ 350</u>	<u>\$ 92</u>

<u>FIRE PROTECTION FUND</u>	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
REVENUES:				
State Fire Marshall allotment	\$ 32,417	\$ 47,241	\$ 47,241	\$ -
Miscellaneous	590	163	163	-
Total Revenues	<u>33,007</u>	<u>47,404</u>	<u>47,404</u>	<u>-</u>
EXPENDITURES:				
Fire protection	<u>83,600</u>	<u>83,600</u>	<u>41,756</u>	<u>41,844</u>
Net change in fund balance	(50,593)	(36,196)	5,648	41,844
Fund balance, beginning of year	<u>94,727</u>	<u>94,727</u>	<u>94,727</u>	<u>-</u>
Fund balance, end of year	<u>\$ 44,134</u>	<u>\$ 58,531</u>	<u>\$ 100,375</u>	<u>\$ 41,844</u>

State of New Mexico
Village of Encino
Schedule of Revenues and Expenditures - Budget and Actual (Cash Basis)
Enterprise Funds
For the Year Ended June 30, 2014

<u>WATER FUND</u>	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Charges for services	\$ 30,740	\$ 30,740	\$ 22,547	\$ (8,193)
EXPENDITURES:				
Water fund	30,630	30,630	21,477	9,153
Net change in fund balance	110	110	1,070	960
Fund balance, beginning of year	1,065	1,065	1,065	-
Fund balance, end of year	<u>\$ 1,175</u>	<u>\$ 1,175</u>	<u>\$ 2,135</u>	<u>\$ 960</u>

<u>SOLID WASTE FUND</u>	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Charges for services	\$ 6,630	\$ 6,751	\$ 6,751	\$ -
EXPENDITURES:				
Solid Waste fund	7,266	7,266	6,642	624
Net change in fund balance	(636)	(515)	109	624
Fund balance, beginning of year	1,484	1,484	1,484	-
Fund balance, end of year	<u>\$ 848</u>	<u>\$ 969</u>	<u>\$ 1,593</u>	<u>\$ 624</u>

State of New Mexico

Village of Encino

Schedule of Revenues and Expenditures - Budget and Actual (Cash Basis)

Internal Service/Trust and Agency Fund

For the Year Ended June 30, 2014

<u>METER FUND</u>	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Miscellaneous	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 4</u>	<u>\$ (296)</u>
EXPENDITURES:				
Miscellaneous	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Net change in fund balance	100	100	4	(96)
Fund balance, beginning of year	<u>2,499</u>	<u>2,499</u>	<u>2,499</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 2,599</u></u>	<u><u>\$ 2,599</u></u>	<u><u>\$ 2,503</u></u>	<u><u>\$ (96)</u></u>

STATE OF NEW MEXICO
VILLAGE OF ENCINO
YEAR-END FINANCIAL REPORT SUBMITTED TO DFA
FOR THE YEAR ENDED JUNE 30, 2014

<u>MUNICIPALITY: 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:				
<u>Period Ending: 06-30-14</u>		SUBMIT TO LOCAL GOVERNMENT DIVISION NO LATER THAN 30 DAYS AFTER THE CLOSE OF EACH QUARTER.					<u>Loretta Chavez</u> <u>07-02-14</u>				
<u>Prepared By: Loretta Chavez</u>		YEAR-TO-DATE TRANSACTIONS					Signature Date				
Fund #	FUND NAME	BEGINNING CASH BALANCE CURRENT FY (1)	REVENUES TO DATE (2)	TRANSFERS TO DATE (3)	EXPENDITURES TO DATE (4)	ADJUSTMENTS (5)	QTR ENDING CASH BALANCE (1)+(2)-(3)+(4)+(5) (6)	INVESTMENTS (7)	CASH + INVESTMENTS (8)	REQUIRED RESERVES (9)	AVAILABLE CASH (8) - (9)
101	GENERAL FUND (GF)	\$34,629	124,213	0	88,999	0	\$69,844	0	\$69,844	7,417	\$62,427
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	\$200	5,295	0	5,144	0	\$351	0	\$351		\$351
207	ENHANCED 911	\$0	0	0	0	0	\$0	0	\$0		\$0
209	FIRE PROTECTION FUND	\$94,726	47,404	0	41,756	0	\$100,375	0	\$100,375		\$100,375
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 GRAN	\$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	\$1,065	22,547	0	21,477	0	\$2,135	0	\$2,135		\$2,135
	Solid Waste	\$1,485	6,751	0	6,642	0	\$1,593	0	\$1,593		\$1,593
	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 na	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund na	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund na	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund na	\$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	\$2,499	4	0	0	0	\$2,503	0	\$2,503		\$2,503
GRAND TOTAL		\$134,604	\$206,214	\$0	\$164,017	\$0	\$176,801	\$0	\$176,801	\$7,417	\$169,384

STATE OF NEW MEXICO
VILLAGE OF ENCINO
YEAR-END FINANCIAL REPORT SUBMITTED TO DFA
FOR THE YEAR ENDED JUNE 30, 2014

MUNICIPALITY: Encino
Period Ending: 06-30-14

GENERAL FUND - MUNICIPALITY

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES							
Taxes:							
Property Tax - Current Year	\$1,504	\$131	\$1,635	\$1,635		\$0	100.00%
Property Tax - Delinquent	\$0	\$24	\$24	\$24		\$0	100.00%
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	\$4,501	\$356	\$4,857	\$4,857		\$0	100.00%
Gross Receipts - Infrastructure	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - Environment	\$460	(\$155)	\$305	\$305		\$0	100.00%
Gross Receipts - Other Dedication	\$0	\$0	\$0	\$0		\$0	n/a
Intergovernmental -State Shared:							
Gross receipts	\$5,660	\$447	\$6,107	\$6,107		\$0	100.00%
Cigarette Tax	\$0	\$0	\$0	\$0		\$0	n/a
Gas Tax [1 cent]	\$0	\$0	\$0	\$0		\$0	n/a
Gas Tax [2 cent]	\$7,763	\$1,396	\$9,159	\$9,159		\$0	100.00%
Motor Vehicle	\$460	\$42	\$502	\$502		\$0	100.00%
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Local	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriations	\$0	\$0	\$0	\$0		\$0	n/a
Small Counties Assistance	\$35,000	\$55,000	\$90,000	\$90,000		\$0	100.00%
Licenses and Permits	\$45	(\$45)	\$0	\$0		\$0	n/a
Charges for Services	\$1,000	(\$211)	\$789	\$789		\$0	100.00%
Fines and Forfeits	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Miscellaneous	\$4,250	\$6,585	\$10,835	\$10,835		\$0	100.00%
TOTAL GENERAL FUND REVENUES	\$60,643	\$63,570	\$124,213	\$124,213		\$0	100.00%
EXPENDITURES							
Executive-Legislative	\$1,560	(\$150)	\$1,410	\$1,410	\$0	\$0	100.00%
Judicial	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Elections	\$1,000	(\$3)	\$997	\$997	\$0	(\$0)	100.02%
Finance & Administration	\$53,050	\$4,350	\$57,400	\$57,400	\$0	\$0	100.00%
Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Highways & Streets	\$5,004	\$24,188	\$29,192	\$29,192	\$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	\$60,614	\$28,385	\$88,999	\$88,999	\$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				\$35,214			

STATE OF NEW MEXICO
VILLAGE OF ENCINO
YEAR-END FINANCIAL REPORT SUBMITTED TO DFA
FOR THE YEAR ENDED JUNE 30, 2014

MUNICIPALITY: Encino
Period Ending: 06-30-14

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET			ACTUALS		Encumbrances (expnd 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 ex	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 ex	202				0				
EMS	206								
REVENUES									
State EMS Grant	206	5,221	69	5,290	5,290		0	100.00%	
Miscellaneous	206	15	(10)	5	5		0	100.00%	
TOTAL Revenues		5,236	59	5,295	5,295		0	100.00%	
EXPENDITURES	206	5,236	0	5,236	5,144	0	92	98.24%	
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 ex	206				151				
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 ex	207				0				
FIRE PROTECTION	209								
REVENUES									
State - Fire Marshall Allotment	209	32,417	14,824	47,241	47,241		0	100.00%	
Miscellaneous	209	590	(427)	163	163		0	100.00%	
TOTAL Revenues		33,007	14,397	47,404	47,404		0	100.00%	
EXPENDITURES	209	83,600		83,600	41,756	0	41,844	49.95%	
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 ex	209				5,649				

STATE OF NEW MEXICO
VILLAGE OF ENCINO
YEAR-END FINANCIAL REPORT SUBMITTED TO DFA
FOR THE YEAR ENDED JUNE 30, 2014

MUNICIPALITY: Encino
Period Ending: 06-30-14

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	Budget Adjustments	Adjusted Budget			\$	%
REVENUES							
Water Fund							
Charges for Services	\$30,740	\$0	\$30,740	\$22,547		(\$8,193)	73.35%
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	\$30,740	\$0	\$30,740	\$22,547		(\$8,193)	73.35%
EXPENDITURES							
Water Fund	\$30,630		\$30,630	\$21,477	\$0	\$9,153	70.12%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL-OTHER FINANCING SOURCE	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$1,070			
REVENUES							
Solid Waste							
Charges for Services	\$6,630	\$121	\$6,751	\$6,751		\$0	100.00%
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	\$6,630	\$121	\$6,751	\$6,751		\$0	100.00%
EXPENDITURES							
Solid Waste	\$7,266	\$0	\$7,266	\$6,642	\$0	\$624	91.41%
OTHER FINANCING SOURCES							
Transfers In	\$0	\$0	\$0	\$0		\$0	n/a
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL-OTHER FINANCING SOURCE	\$0	\$0	\$0	\$0		\$0	n/a
Excess (deficiency) of revenues over expenditures				\$109			

STATE OF NEW MEXICO
VILLAGE OF ENCINO
YEAR-END FINANCIAL REPORT SUBMITTED TO DFA
FOR THE YEAR ENDED JUNE 30, 2014

MUNICIPALITY: Encino
Period Ending: 06-30-14

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	#REF!
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	\$300	\$0	\$300	\$4		(\$296)	1.26%
TOTAL REVENUES	\$300	\$0	\$300	\$4		(\$296)	1.26%
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	\$200	\$0	\$200	\$0	\$0	\$200	0.00%
TOTAL EXPENDITURES	\$200	\$0	\$200	\$0	\$0	\$200	0.00%
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				\$4			

STATE OF NEW MEXICO
VILLAGE OF ENCINO
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2014

1. Current Year Findings

None.

2. Prior Year Findings

None.

STATE OF NEW MEXICO
VILLAGE OF ENCINO
EXIT CONFERENCE
YEAR ENDED JUNE 30, 2014

The report contents were discussed at an exit conference held on July 28, 2014 with the following in attendance:

Village of Encino

John G Phillips III	Mayor
Loretta Chavez	Clerk/Treasurer

James L. Hartogenesis, CPA LLC

James Hartogenesis, CPA, CGFM	Principal
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