

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
TIER 4 AGREED UPON PROCEDURES REPORT
FOR THE YEAR ENDED JUNE 30, 2013

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2013

	Page
TABLE OF CONTENTS	1
OFFICIAL ROSTER	2
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES	3
AGREED UPON PROCEDURES:	
Schedule of Procedures and Results	4 - 9
Schedule of Revenues, Expenditure, and Changes in Fund Balance - Budget(Non-GAAP Budgetary Basis) and Actual	10 - 14
Schedule of Findings and Responses	15 - 21
Exit Conference	22
DFA Report Attached:	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
DIRECTORY OF OFFICIALS
JUNE 30, 2013

Village Council

NAME	TITLE
Pennie Brown	Mayor
Terry McNabb	Village Councilor
Riley McNabb	Village Councilor
Zach Osborn	Village Councilor
Sue Tondrow	Village Councilor

Village Officials

Brisenth Doherty	Village Clerk/Treasurer
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Beasley, Mitchell & Co.

Certified Public Accountants

Donald A. Beasley, CPA, Partner
Christine Wright, CPA, Partner
Beth Fant, EA, Partner
Brad Beasley, CPA, Partner

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Timothy Keller, State Auditor
and the Mayor and Village Council of the
Village of Folsom, New Mexico

We have performed the procedures enumerated in the attached schedule of procedures and findings, which were agreed to by the Office of the State Auditor and the Village of Folsom, New Mexico, have specified, listed in the attached schedule, as require by Tier 4 of the Audit Act- Section 12-6-3B(6) NMSA 1978 and Section 2.2.2.16 NMAC for the year ended June 30, 2013. Village of Folsom, New Mexico's management is responsible for the Village's accounting records. 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.

Our procedures and findings are included in the attached schedule of procedures, and findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter of the Village of Folsom for the year ending June 30, 2013. Accordingly, the firm does not express such an opinion or conclusion. 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 Village of Folsom, the New Mexico State Auditor's Office, Department of Finance Administration, New Mexico Legislature, and is not intended to be and should not be used by anyone other than those specified parties.

Beasley Mitchell & Co LLP
Beasley, Mitchell & Co., LLP
Las Cruces, New Mexico
May 8, 2017

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

Revenue Calculation and Tier Determination

Procedure

Verify the local public body's revenue calculation and tier determination documented on the form provided at www.osa.org under "Tiered System Reporting Main Page."

Results of Procedure

The Village of Folsom had revenue of \$229,147; therefore, a Tier 4 agreed upon procedure engagement is required.

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.
- 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 Governments Division.
- 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.

Results of Procedures

- a) We obtained the bank statements and corresponding reconciliations for all of the Village's accounts as of June 30, 2013. No exceptions were noted as a result of this procedure. Bank reconciliations were completed in a timely manner, and all bank statements and reconciliations are complete and on hand.
- b) It was noted that 5 out of 31 reconciliations tested did not tie to the general ledger with a total difference in cash of \$1,465. It was also noted that 15 out of 31 reconciliation's did not tie to the financial reports submitted to the DFA with a total difference of \$2,454 (see finding 2012-001).

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

1. Cash (continued)

Results of Procedures (Continued)

c) It was noted that the Village was properly collateralized.

2. Capital Assets

Procedure

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

Results of Procedure

The Village has no record of the last count and observation completed. (see finding 2012-002)

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.

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

3. Revenue (Continued)

Results of Procedures

- a) Actual revenue compared to budgeted revenue for the fiscal year is reasonable and within expectations. The variance analysis for the budgets to actual may be noted in the budgetary analysis in page 10 - 14.
- b) A sample of 5 revenues totaling \$126,648 were tested. No exceptions were noted as a result of this procedure. Amounts recorded in the general ledger agreed with supporting documents and with the corresponding bank account.
- c) A sample of 5 revenues totaling \$126,648 were tested. No exceptions were noted as a result of this procedure. Amounts were properly recorded on a cash basis as to classification, amount and period per review of supporting documentation.

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, contact and canceled 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 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

4. Expenditures (Continued)

Results of Procedures

- a) 25 expenditures totaling \$7,535 were tested. Two out of the 25 samples tested did not include an invoice as noted in finding (2013-001). All other amounts recorded as disbursed agreed to supporting documentation: amount paid, payee date and description agreed with the vendor's invoice, purchase order, contract, and cancelled check, as appropriate.
- b) 25 expenditures totaling \$7,535 were tested. No exceptions were noted as result of this procedure. The disbursements were properly authorized and approved in compliance with the budget, legal requirements, and established policies and procedures, except as otherwise noted in finding (2011-001).
- c) 25 expenditures totaling \$7,535 were tested. No exceptions were noted as a result of this procedure. The bid process (or request for proposal process, if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico 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).

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.

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

5. Journal Entries(Continued)

Results of Procedures

- a) Per inquiry with management and scan through the general ledger, the Village did not conduct any adjusting journal entries.
- b) Per inquiry with management, the Village does not have a review process for adjusting journal entries (see finding 2012-003).

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 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 budgets 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.

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2013

6. Budget (Continued)

Results of Procedures

- a) The review of board minutes and letter from the State indicated that the budget and budget adjustments were approved by the board and the DFA.
- b) Total actual expenditures from the general ledger exceeded budgeted amounts by \$84,845 as disclosed in the variance analysis for budget to actual on pages 10 - 14 (see finding 2011-001).
- c) A schedule of revenue and expenses - budget and actual were prepared from the Village records on cash budgetary basis on pages 10 - 14.

**Other
Procedure**

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(1)(3)(C) NMAC.

Results of Procedure

Please refer to the schedule of findings and responses on pages 15 - 21.

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 11,682	\$ 11,682	\$ 16,584	\$ 4,902
Intergovernmental income	37,890	37,890	35,000	(2,890)
Interest income	23	23	29	6
Miscellaneous	2,000	2,000	1,989	(11)
Charges for services	2,500	2,500	3,000	500
Total revenues	54,095	54,095	56,602	2,507
EXPENDITURES:				
General government	43,000	43,000	97,736	(54,736)
Public works	7,500	7,500	7,493	7
Miscellaneous	4,000	4,000	4,000	-
Total expenditures	54,500	54,500	109,229	(54,729)
Net changes in fund balance	(405)	(405)	(52,627)	(52,222)
Fund balance - beginning of the year	110,622	110,622	110,622	-
Fund balance - end of the year	\$ 110,217	\$ 110,217	\$ 57,995	\$ (52,222)
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			\$ (52,627)	
Net change in fund balance GAAP basis			\$ (52,627)	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUND - FIRE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES:				
Intergovernmental income - state	\$ 106,298	\$ 106,298	\$ 150,030	\$ 43,732
Interest income	-	-	72	72
Total revenues	106,298	106,298	150,102	43,804
EXPENDITURES:				
Public safety	85,190	85,190	109,594	(24,404)
Total expenditures	85,190	85,190	109,594	(24,404)
Net changes in fund balance	(6,392)	21,108	40,508	19,400
Fund balance - beginning of the year	125,188	125,188	125,188	-
Fund balance - end of the year	<u>\$ 118,796</u>	<u>\$ 146,296</u>	<u>\$ 165,696</u>	<u>\$ 19,400</u>
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			<u>\$ 40,508</u>	
Net change in fund balance GAAP basis			<u>\$ 40,508</u>	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUND - EMS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES:				
Local taxes	\$ 24,100	\$ 24,100	\$ 8,689	\$ (15,411)
Interest income	-	-	21	21
Federal grants	<u>7,996</u>	<u>7,996</u>	<u>8,130</u>	<u>134</u>
Total revenues	32,096	32,096	16,840	(15,256)
EXPENDITURES:				
Public safety	<u>25,206</u>	<u>25,206</u>	<u>30,918</u>	<u>(5,712)</u>
Total expenditures	<u>25,206</u>	<u>25,206</u>	<u>30,918</u>	<u>(5,712)</u>
Net changes in fund balance	<u>6,890</u>	<u>6,890</u>	<u>(14,078)</u>	<u>(20,968)</u>
Fund balance - beginning of the year	<u>45,081</u>	<u>45,081</u>	<u>45,081</u>	<u>-</u>
Fund balance - end of the year	<u>\$ 51,971</u>	<u>\$ 51,971</u>	<u>\$ 31,003</u>	<u>\$ (20,968)</u>
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			<u>\$ (14,078)</u>	
Net change in fund balance GAAP basis			<u>\$ (14,078)</u>	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUND - ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Charges for services	\$ 5,033	\$ 5,033	\$ 5,556	\$ 523
Interest income	<u>-</u>	<u>-</u>	<u>25</u>	<u>25</u>
Total revenues	5,033	5,033	5,581	548
EXPENDITURES:				
Public works	<u>3,000</u>	<u>3,000</u>	<u>437</u>	<u>2,563</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>437</u>	<u>2,563</u>
Net changes in fund balance	2,033	2,033	5,144	3,111
Fund balance - beginning of the year	<u>73,649</u>	<u>73,649</u>	<u>73,649</u>	<u>-</u>
Fund balance - end of the year	<u>\$ 75,682</u>	<u>\$ 75,682</u>	<u>\$ 78,793</u>	<u>\$ 3,111</u>
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			<u>\$ 5,144</u>	
Net change in fund balance GAAP basis			<u>\$ 5,144</u>	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUND - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES:				
Miscellaneous revenue	\$ 3	\$ 3	\$ 22	\$ 19
Total revenues	3	3	22	19
EXPENDITURES:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	3	3	22	19
Fund balance - beginning of the year	<u>891</u>	<u>891</u>	<u>891</u>	<u>-</u>
Fund balance - end of the year	<u>\$ 894</u>	<u>\$ 894</u>	<u>\$ 913</u>	<u>\$ 19</u>
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			<u>\$ 22</u>	
Net change in fund balance GAAP basis			<u>\$ 22</u>	

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

PRIOR YEAR FINDINGS:

2007-003	Late Audit Report - Material Weakness	Repeated
2011-001	Actual Expenditures Exceed the Approved Budgets in - Material Weakness	Revised and Repeated
2012-001	Cash - Significant Deficiency	Revised and Repeated
2012-002	Capital Assets - Other Noncompliance	Repeated
2012-003	Journal Entries - Significant Deficiency	Repeated

CURRENT YEAR FINDINGS:

2013-001	Lack of Supporting Documentation for Expenses - Significant Deficiency
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STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Late Audit Report - Compliance and Internal Control (2007-003) - Significant Deficiency

CONDITION	The audit report was not submitted to the Office of the State Auditor by the December 1st deadline. The Village has set forth a plan to catch up on audits by June 2016. The Village has contracted accounting firm to assist in catching up with all the required agreed upon procedures. A plan has been set forth to submit the 2017 report on time.
CRITERIA	Village audits are to be submitted to the State Auditor by December 1 as required by NMAC 2.2.2.9A.
CAUSE	Due to change in personnel and elected officials the audit process had fallen behind. Village hired IPA to catch up the Village with no success. Contact with the IPA became vary scarce to non-existent.
EFFECT	Those relying on the financial statements including but not limited to the NM Department of Finance and Administration (DFA) and Local Government Division (LGD) did not have audited financial statements to facilitate their oversight function.
RECOMMENDATION	We recommend for the Village to catch up on all audits prior to the due date of the next upcoming audit.
RESPONSE	Management has contracted accounting firm to assist the Village to catch up. Field work has concluded for the following years audit and will submit in the near future.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
 VILLAGE OF FOLSOM
 OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
 FINDINGS AND RESPONSES
 FOR THE YEAR ENDED JUNE 30, 2013

Actual Expenditures Exceeded the Approved Budgets (2011-001) - Material Weakness

CONDITION The actual expenditures incurred in several funds were greater than the budgeted expenditures. The Village did not submit a corrected budget. No progress has been noted in correcting the issue.

<u>Fund</u>	<u>Budget Expenses</u>	<u>Actual Expenses</u>	<u>Difference</u>
General Fund	\$ 54,500	\$ 109,229	\$ 54,729
Fire Fund	85,190	109,594	24,404
EMS Fund	<u>25,206</u>	<u>30,918</u>	<u>5,712</u>
Totals	<u>\$ 164,896</u>	<u>\$ 249,741</u>	<u>\$ 84,845</u>

CRITERIA The local government is required to make corrections, revisions and amendments to the proposed budgets to meet the requirements of the law. (NMSA 1978 Section 6- 6-2-0).

CAUSE Village personnel have not had training in the use of controls and reconciliations to ensure accuracy in budgetary control processes.

EFFECT The Village is at risk of unknowingly exceeding the approved budget.

RECOMMENDATION We recommend that the Village provide accounting personnel with training in the use of controls and reconciliation's to accurately monitor the approved budget.

RESPONSE Management is in the process of implementing procedures to correct this finding.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Cash (2012-001) - Significant Deficiency

CONDITION	It was noted that 5 out of 31 reconciliation tested did not tie to the to the general ledger with a total difference in cash of \$1,465. It was also noted that 15 out of 31 reconciliations did not tie to the financial reports submitted to the DFA with a total of \$2,454. The Village plans to address the issue in the current year. There has been no progress made from the prior year reports as the previous report was recently issued and not enough time has elapsed for the Village to address this and the other findings noted in this report.
CRITERIA	Per Section 6-10-2 NMSA 1978, it is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business.
CAUSE	Village failed to maintain accurate reconciliations, resulting from being understaffed.
EFFECT	Incorrect reconciliations may result in increase risk for error, fraud, waste, or abuse.
RECOMMENDATION	It is recommended that the Village review the reconciliation process, and establish internal controls to mitigate the risk of error. Reconciliations should be reviewed and approved by management.
RESPONSE	The Village is reviewing the process to ensure reconciliation are completed.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Capital Assets (2012-002) - Other Noncompliance

CONDITION	The Village has no records of any fixed asset listing or of the last inventory count. The Village plans to address the issue in the current year. There has been no progress made from the prior year report as the previous report was recently issued and not enough time has elapsed for the Village to address this and the other findings noted in this report.
CRITERIA	<p>NMSA 1978, Section 12-6-10 states "the governing authority of each agency shall, at the end of each fiscal year, conduct a physical inventory of movable chattels and equipment costing more than \$5,000 and under the control of the governing authority. This inventory shall include all movable chattels and equipment procured through the capital program fund under Section 15-3B-16 NMSA 1978, which are assigned to the agency designated by the director of the facilities management division of the general services department as the user agency. The inventory shall list the chattels and equipment and the date and cost of acquisition. Upon completion the inventory shall be certified by the governing authority as to correctness".</p> <p>GASB 34 requires movements to report general infrastructure assets in the Statement of Net Position. State law requires an annual inventory of capital assets be performed. Section 12-6-10, NMSA 1978, requires each agency to conduct an annual physical inventory of movable chattels and equipment on the inventory list at the end of each fiscal year.</p>
CAUSE	The Village failed to conduct an inventory count.
EFFECT	Lack of inventory counts can cause an incorrect representation of capital assets.
RECOMMENDATION	It is recommended that the Village conduct a capital asset inventory count yearly.
RESPONSE	The Village plans to do physical observation of inventory on a yearly basis.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Journal Entries (2012-003) - Significant Deficiency

CONDITION	During journal entry testwork performed, it was noted that the Village does not have a review and approval process in place for the recording of manual journal entries. The Village is attempting to hire an employee that can prepare journal entries in order to have the Village Clerk review and approve journal entries. The Village plans to address the issue in the current year. There has been no progress made from the prior year report as the previous report was recently issued and not enough time has elapsed for the Village to address this and the other findings noted in this report.
CRITERIA	NMAC 2.20.5.8 states that each local body shall establish and maintain an internal control structure to provide management with reasonable assurance that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP. The internal control structure shall include written administrative controls. The entity should establish sufficient internal controls over journal entries and other adjustments.
CAUSE	The Village has limited staffing resources, thus has not implemented an approval process over adjustments to mitigate the risk of management override.
EFFECT	There may be unauthorized adjustments made, leaving room for error and management override.
RECOMMENDATION	We recommend that the Village implement a review and approval process for journal entries and other adjustments to mitigate the risk of management override or financial statement manipulation.
RESPONSE	The Village will implement policies and procedures over the accounting process including adjusting journal entries.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Lack of Supporting Documentation for Expenses (2013-001) - Significant Deficiency

CONDITION	During our test of details/test of controls, supporting documentation, such as an invoice, could not be provided for 2 out of 25 expenses tested, for a total of \$1,315. The Village plans to address the issue in the current year. There has been no progress made from the prior year report as the previous report was recently issued and not enough time has elapsed for the Village to address this and the other findings noted in this report.
CRITERIA	The Auditing Standards (AU) Section 325 Exhibit B lists the following circumstance as a possible control deficiency, significant deficiency, or material weakness: "inadequate documentation of the components of internal control."
CAUSE	The Village did not keep proper records and supervision to ensure all supporting documentation was properly filled for retention.
EFFECT	Lack of adequate documentation of disbursements increases the risk of preventing or detecting errors or irregularities on a timely basis.
RECOMMENDATION	We recommend that the Village implement a process to ensure that supporting documentation for all expenses is retained and readily available.
RESPONSE	The Village will review current procedures to ensure controls are in place to mitigate the misplacement of documentation.

EXPECTED COMPLETION DATE: June 30, 2017

EMPLOYEE RESPONSIBLE: Village Clerk

STATE OF NEW MEXICO
VILLAGE OF FOLSOM
OFFICE OF THE STATE AUDITOR TIER 4 AGREED- UPON PROCEDURES
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

An entrance conference was conducted March 6, 2017 in a closed meeting of the Village of Folsom pursuant to Section 12-6-5 NMSA, 1978 with the following individuals in attendance:

New Mexico Office of the State Auditor

Sanjay Batka
Antonio Medina

Deputy State Auditor
Procurement Officer

Village of Folsom

Pennie Brown
Terry McNabb
Barbara Scoonover
Derek Karr
Brisenth Doherty

Mayor
Village Councilor
Village Councilor
Village Councilor
Village Clerk/Treasurer

Beasley, Mitchell & Co., LLP

Dahlia Garcia, CPA

Senior, Audit Department

An exit conference was conducted April 12, 2017 in a closed meeting of the Village of Folsom pursuant to Section 12-6-5 NMSA, 1978 with the following individuals in attendance:

Village of Folsom

Pennie Brown
Barbara Scoonover
Brisenth Doherty

Mayor
Village Councilor
Village Clerk/Treasurer

Beasley, Mitchell & Co., LLP

Juan Garcia

Staff II, Audit Department

New Mexico Department of Finance and Administration
 Local Government Division
 Budget Request Recapitulation
 ROUNDED TO NEAREST DOLLAR

MUNICIPALITY:
 Village of Folsom

Fiscal Year 2012-2013

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @JULY 1	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	\$76,491	\$0	50,095	0	51,500	\$75,086	4,292	\$70,794
CORRECTION	201	\$0	\$0	0	0	0	\$0		\$0
ENVIRONMENTAL GRT	202	\$0	\$0	0	0	0	\$0		\$0
EMS	206	\$45,081	\$0	32,096	0	25,206	\$51,971		\$51,971
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FIRE PROTECTION FUND	209	\$94,553	\$0	102,298	0	82,190	\$114,661		\$114,661
LEPF	211	\$0	\$0	0	0	0	\$0		\$0
LODGERS' TAX	214	\$0	\$0	0	0	0	\$0		\$0
MUNICIPAL STREET	216	\$50,063	\$0	5,033	0	0	\$55,096		\$55,096
RECREATION	217	\$891	\$0	3	0	0	\$894		\$894
INTERGOVERNMENTAL GRANTS	218	\$0	\$0	0	0	0	\$0		\$0
SENIOR CITIZEN	219	\$0	\$0	0	0	0	\$0		\$0
DWI PROGRAM	223	\$0	\$0	0	0	0	\$0		\$0
OTHER	299	\$30,282	\$0	4,000	0	3,000	\$31,282		\$31,282
CAPITAL PROJECT FUNDS	300	\$0	\$0	0	0	0	\$0		\$0
G. O. BONDS	401	\$0	\$0	0	0	0	\$0		\$0
REVENUE BONDS	402	\$0	\$0	0	0	0	\$0		\$0
DEBT SERVICE OTHER	403	\$0	\$0	0	0	0	\$0		\$0
ENTERPRISE FUNDS	500								
Water Fund		\$0	\$0	0	0	0	\$0		\$0
Solid Waste		\$0	\$0	0	0	0	\$0		\$0
Waste Water		\$0	\$0	0	0	0	\$0		\$0
Airport		\$0	\$0	0	0	0	\$0		\$0
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$0	\$0	0	0	0	\$0		\$0
Parking		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
INTERNAL SERVICE FUNDS	600	\$0	\$0	0	0	0	\$0		\$0
TRUST AND AGENCY FUNDS	700	\$0	\$0	0	0	0	\$0		\$0
Grand Total		\$297,360	\$0	\$193,525	\$0	\$161,896	\$328,989	\$4,292	\$324,698

	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
Taxes:						
Property Tax - Current Year	3,403	3,400	4,300	26.47%	5,012	16.56%
Property Tax - Delinquent	0	0	0	n/a	0	n/a
Property Tax - Penalty & Interest	0	0	0	n/a	0	n/a
Oil and Gas - Equipment	0	0	0	n/a	0	n/a
Oil and Gas - Production	0	0	0	n/a	0	n/a
Franchise Fees	0	0	0	n/a	0	n/a
Gross receipts - Local Option	2,161	2,200	2,900	31.82%	2,300	(20.69%)
Gross Receipts - Infrastructure	214	200	285	42.50%	230	(19.30%)
Gross Receipts - Environmental	106	100	140	40.00%	120	(14.29%)
Gross Receipts - Other Dedication	24	30	20	(33.33%)	20	0.00%
Intergovernmental-State Shared:						
Gross receipts	2,060	2,200	2,800	27.27%	2,600	(7.14%)
Cigarette Tax (2 cent)	0	0	0	n/a	0	n/a
Gas Tax (1 cent)	0	0	0	n/a	0	n/a
Gas Tax (2 cent)	0	0	0	n/a	0	n/a
Motor Vehicle	343	300	290	(3.33%)	290	0.00%
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Grants - Local	0	0	0	n/a	0	n/a
Legislative Appropriations	0	0	0	n/a	0	n/a
Small Cities Assistance	35,000	35,050	35,050	0.00%	35,000	(0.14%)
Licenses and Permits	0	0	0	n/a	0	n/a
Charges for Services	3,070	2,000	3,000	50.00%	2,500	(16.67%)
Fines And Forfeits	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	23	n/a
Miscellaneous	0	0	0	n/a	2,000	n/a
TOTAL GENERAL FUND REVENUES	46,381	45,480	48,785	7.27%	50,095	2.69%
EXPENDITURES						
Executive - Legislative	10,754	10,900	5,500	(49.54%)	2,000	(63.64%)
Judicial	0	0	0	n/a	0	n/a
Elections	0	0	0	n/a	0	n/a
Finance & Administration	33,920	27,413	28,000	2.14%	38,000	35.71%
Public Safety	0	0	0	n/a	0	n/a
Highways & Streets	0	0	0	n/a	0	n/a
Senior Citizens	0	0	0	n/a	0	n/a
Sanitation	7,070	6,800	7,500	10.29%	7,500	0.00%
Health and Welfare	0	0	0	n/a	0	n/a
Culture and Recreation	0	0	0	n/a	0	n/a
Economic Development & Housing	0	0	0	n/a	0	n/a
Airport	0	0	0	n/a	0	n/a
Other - Miscellaneous	8,832	8,832	0	(100.00%)	4,000	n/a
TOTAL GENERAL FUND EXPENDITURES	60,576	53,945	41,000	(24.00%)	51,500	25.61%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

**General Fund - Municipality - FY 2010 Operating Budget
Revenue and Expenditure Classification**

All figures (actuals and forecasts) should be rounded to the
nearest dollar.

GENERAL FUND - Municipal Operational Fund

REVENUE CLASSIFICATION [function/program/classification]	EXPENDITURE CLASSIFICATION [function/program/classification]
1 TAXES (tax related revenues - local level)	1 EXECUTIVE-LEGISLATIVE
Property Tax - Current Year/Delinquent	<i>All expenditures related to the governing body in the performance of its primary duties and subsidiary activities. GASB advises that direct costs should be charged to legislative accounts; indirect costs are charged to another account, usually a staff agency account.</i>
Oil and Gas - Equipment	Governing Body
Franchise Fees	Legislative Committees
Gross receipts - Local Option	Executive (Office of the Mayor)
Gross Receipts - Infrastructure	
Gross Receipts - Other Dedication	
2 INTERGOVERNMENTAL - STATE SHARED	2 JUDICIAL [all judicial activities of the government]
Gross receipts	Grand Jury
Cigarette Tax	Public Defender
Gas Tax	Civil Courts
Motor Vehicle	
Municipal Road - Gas Tax	
Grants - Federal	3 ELECTIONS - direct expenditures registering voters, holding elections, salaries of officials and other personnel performing election duties.
Grants - State	
Grants - Local	4 FINANCE & ADMINISTRATION
Legislative Appropriations	Accounting
Small Cities Assistance	Audit - Internal
	Audit - Independent
	Budget
	Treasury
	Purchasing
	Debt Admin
	Planning & Zoning
	Data Processing
	Personnel - Human Resources
3 LICENSES AND PERMITS	5 PUBLIC SAFETY
Animal Licenses	Objective of the protection of persons and property. Major sub-functions are listed below:
Bicycle Licenses	Police
Building permits	Fire
Business Licenses/Registration	Corrections
Care of Prisoners	Civil Defense
Liquor Licenses	
Other Licenses & Permits	6 HIGHWAYS AND STREETS
Subdivision Permits	Streets/Sidewalks/Snow and Ice Removal
Zoning Permits	Bridges and Tunnels
	Storm Drainage
4 CHARGES FOR SERVICES	Street Lighting
Animal Pound Fees	
Cemetery Fees	7 SENIOR CITIZENS
Clerk Fees	Program Administration
Election Fees	Facilities
Impact Fees	Programs/Grants/Appropriations
Parking Fees	
Police Services - Special	8 SANITATION
Printing & Copying	All activities associated with removal and disposal of sewage and other waste. Also includes expenditures associated with the administrative direction of sanitation activities.
Probate Fees	Sanitary Admin
Recreational (golf, swimming, etc.)	Street Cleaning
Rent of Public Facilities	Waste Disposal
Sheriff Fees	Sewage Collection & Disposal
Street & Sidewalk	Weed Control
Treasurer's Fees	
Vehicle Emissions	9 HEALTH AND WELFARE
Treasurer's Fees	Includes all activities involved in the conservation and improvement of public health.
Vehicle Emissions	
Care of Prisoners - Work Release	
5 FINES AND FORFEITS	
Court Fines Other	
Library Fines	
Parking Fines	
Sale of Unclaimed/Confiscated Property	

**General Fund - Municipality - FY 2010 Operating Budget
Revenue and Expenditure Classification**

All figures (actuals and forecasts) should be rounded to the
nearest dollar.

GENERAL FUND - Municipal Operational Fund

REVENUE CLASSIFICATION
[function/program/classification]

EXPENDITURE CLASSIFICATION
[function/program/classification]

6 INTEREST ON INVESTMENTS

7 MISCELLANEOUS

Insurance Recoveries
Joint Power Agreements (JPA's)
Penalties
Reimbursements/ Refunds
Rents & Royalties
Sale of Fixed Assets
Sales - Other
Vending/ Concession

ALL other GF revenues that do fit any of the aforementioned categories

Health Care Centers
Public Health Administration
Welfare Services
Welfare Program Administration

10 CULTURE AND RECREATION

All cultural and recreational activities maintained for the benefit of residents and visitors. All general administrative costs associated with this function should be located in this category.

Libraries
Parks

Recreation also includes:

Participant recreation [centers, golf courses, facilities, etc]
Spectator recreation [zoos, botanical gardens, museums, art galleries]

11 ECONOMIC DEVELOPMENT - HOUSING

Community Action Programs
Job Corps
Training Programs
Economic Development Administration
Public Housing Administration and Programs
Urban Redevelopment
Conservation Projects

12 AIRPORT

Administration and operations of the facility.

13 OTHER

This category will capture the remaining elements of the GF operational budget that do not fit into the aforementioned classifications.

SPECIAL REVENUE FUNDS	FUND NUMBER	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
CORRECTIONS REVENUES	201						
Correction Fees	201	0	0	0	n/a	0	n/a
Miscellaneous	201	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	201	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	201	0	0	0	n/a	0	n/a
Transfers (Out)	201	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
ENVIRONMENTAL REVENUES	202						
GRT - Environmental	202	0	0	0	n/a	0	n/a
Miscellaneous	202	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	202	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	202	0	0	0	n/a	0	n/a
Transfers (Out)	202	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
EMS REVENUES	206						
State EMS Grant	206	8,832	8,832	7,996	(9.47%)	7,996	0.00%
Miscellaneous	206	7,641	7,000	24,100	244.29%	24,100	0.00%
TOTAL Revenues		16,473	15,832	32,096	102.73%	32,096	0.00%
EXPENDITURES	206	22,200	19,000	25,206	32.66%	25,206	0.00%
OTHER FINANCING SOURCES							
Transfers In	206	0	0	0	n/a	0	n/a
Transfers (Out)	206	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
E911 REVENUES	207						
State-E-911 Enhancement		0	0	0	n/a	0	n/a
Network & Data Base Grant		0	0	0	n/a	0	n/a
Miscellaneous		0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In		0	0	0	n/a	0	n/a
Transfers (Out)		0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
FIRE PROTECTION REVENUES	209						
State - Fire Marshall Allotment	209	101,000	101,000	102,198	1.19%	102,198	0.00%
Miscellaneous	209	282	0	100	n/a	100	0.00%
TOTAL Revenues		101,282	101,000	102,298	1.29%	102,298	0.00%
EXPENDITURES	209	83,728	101,000	82,190	(18.62%)	82,190	0.00%
OTHER FINANCING SOURCES							
Transfers In	209	0	0	0	n/a	0	n/a
Transfers (Out)	209	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

SPECIAL REVENUE FUNDS	FUND NUMBER	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
LAW ENFORCEMENT PROTECTION REVENUES	211						
State-Law Enforcement Protection	211	0	0	0	n/a	0	n/a
Miscellaneous	211	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	211	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	211	0	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
LODGERS TAX REVENUES	214						
Lodgers' Tax	214	0	0	0	n/a	0	n/a
Miscellaneous	214	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	214	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
MUNICIPAL STREET REVENUES	216						
GRT - Infrastructure (1/8 cent)	216	0	0	0	n/a	0	n/a
GRT - Municipal	216	0	0	0	n/a	0	n/a
Gasoline Tax - (1 cent / 2 cent)	216	5,151	5,000	5,000	0.00%	5,000	0.00%
Motor Vehicle - Registration (all)	216	0	0	0	n/a	0	n/a
State Grants	216	0	0	0	n/a	0	n/a
Federal Grants	216	0	0	0	n/a	0	n/a
Miscellaneous	216	46	50	33	(34.00%)	33	0.00%
TOTAL Revenues		5,197	5,050	5,033	(0.34%)	5,033	0.00%
EXPENDITURES	216	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	216	0	0	0	n/a	0	n/a
Transfers (Out)	216	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
RECREATION REVENUES	217						
Cigarette Tax - (1 cent)	217	882	0	3	n/a	3	0.00%
Miscellaneous	217	1	3	0	(100.00%)	0	n/a
TOTAL Revenues		883	3	3	0.00%	3	0.00%
EXPENDITURES	217	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	217	0	0	0	n/a	0	n/a
Transfers (Out)	217	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
INTERGOVERNMENTAL GRANTS REVENUES	218						
State Grants	218	0	0	0	n/a	0	n/a
Federal Grants	218	0	0	0	n/a	0	n/a
Miscellaneous	218	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	218	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	218	0	0	0	n/a	0	n/a
Transfers (Out)	218	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

SPECIAL REVENUE FUNDS	FUND NUMBER	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
SENIOR CITIZENS REVENUES	219						
State Grants	219	0	0	0	n/a	0	n/a
Federal Grants	219	0	0	0	n/a	0	n/a
Miscellaneous	219	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	219	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	219	0	0	0	n/a	0	n/a
Transfers (Out)	219	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
DWI REVENUES	223						
State - Formula Distribution (DFA)	223	0	0	0	n/a	0	n/a
State - Local Grant (DFA)	223	0	0	0	n/a	0	n/a
State Other	223	0	0	0	n/a	0	n/a
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	223	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	223	0	0	0	n/a	0	n/a
Transfers (Out)	223	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
OTHER - SPECIAL	299						
TOTAL Revenues	299	4,000	0	0	n/a	4,000	n/a
TOTAL Expenditures	299	3,500	949	1,000	5.37%	3,000	200.00%
TOTAL - OTHER FINANCING SOURCE	299	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
Wildland Fund						
REVENUES	4,000	0	0	n/a	4,000	n/a
EXPENDITURES	3,500	949	1,000	5.37%	3,000	200.00%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
FUND 299 SUMMARY						
Revenue - TOTAL	\$4,000	\$0	\$0	n/a	\$4,000	n/a
Expenditures - TOTAL	\$3,500	\$949	\$1,000	5.37%	\$3,000	200.00%
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$0	n/a	\$0	n/a

Special Revenues - FY 2010 Operating Budget

SPECIAL REVENUE FUNDS - RECEIPT CLASSIFICATION

Special revenue funds have been modified from prior reporting formats. Each fund contains special revenue sources that DFA desires to monitor. Each special revenue category (by fund) is enumerated below. All other revenues that do not correspond will be reported in each respective fund in the revenue category designated as "Miscellaneous".

Fund 299, formally designated as "Other", has also been amended and is now recognized as "Other-Special". As in the past, fund 299, will reflect all funds that may be in existence at the local level but do not correspond to the parameters of the special revenue fund categories listed here. [Please refer to the note below for Fund 299]

MUNICIPAL DISBURSEMENTS

Disbursements are now reported on a fund level; if further detail is required during the fiscal year the entity will be required to submit detailed financial data from their internal system.

Fund Number

- 201 CORRECTIONS
Correction Fees
- 202 ENVIRONMENTAL
GRT - Environmental
- 206 EMS
State EMS Grant
- 207 E911
State-E-911 Enhancement
Network & Data Base Grant
- 209 FIRE PROTECTION
State - Fire Marshall Allotment
- 211 LAW ENFORCEMENT PROTECTION
State-Law Enforcement Protection
- 214 LODGERS' TAX
Lodgers' Tax
- 216 STREET
GRT - Infrastructure (1/8 cent)
GRT - Municipal
Gasoline Tax - (1 cent / 2 cent)
Motor Vehicle - Registration (all)
State Grants
Federal Grants

Fund Number

- 217 RECREATION
Cigarette Tax - (1 cent)
- 218 INTERGOVERNMENTAL GRANTS
State Grants
Federal Grants
Other
- 219 SENIOR CITIZENS
State Grants
Federal Grants
Other
- 223 DWI
State - Formula Distribution (DFA)
State - Local Grant (DFA)
State Other
Federal Grants
- 299 **OTHER FUNDS - MISCELLANEOUS**

Please utilize tab "Other Fund 299 - detail listing" to list all other funds that DO NOT correspond to the aforementioned special revenue categories. This worksheet is linked to "Special Revenues - County" worksheet and all totals will flow to the Recap sheet.

	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
GRT- Dedication	0	0	0	n/a	0	n/a
GRT- Infrastructure	0	0	0	n/a	0	n/a
Bond Proceeds	0	0	0	n/a	0	n/a
Local Grants	0	0	0	n/a	0	n/a
CDBG funding	0	0	0	n/a	0	n/a
State Grants	0	0	0	n/a	0	n/a
Federal Grants (other)	0	0	0	n/a	0	n/a
Legislative Appropriations	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES						
Parks/Recreation	0	0	0	n/a	0	n/a
Housing	0	0	0	n/a	0	n/a
Equipment & Buildings	0	0	0	n/a	0	n/a
Facilities	0	0	0	n/a	0	n/a
Transit	0	0	0	n/a	0	n/a
Utilities	0	0	0	n/a	0	n/a
Airports	0	0	0	n/a	0	n/a
Infrastructure	0	0	0	n/a	0	n/a
Debt Service Payments (P&I) - GO Bonds	0	0	0	n/a	0	n/a
Debt Service Payments (P&I) - Revenue Bonds	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS EXPENDITURE	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

CAPITAL PROJECTS - FY 2010 OPERATING BUDGET

CAPITAL PROJECTS

To account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by internal/proprietary funds).

CAPITAL PROJECTS - RECEIPT CLASSIFICATION

- GRT- Dedication
- GRT- Infrastructure
- Bond Proceeds
- State Grants
- CDBG funding
- State Grants
- Federal Grants (other)
- Legislative Appropriations
- Investment Income
- Miscellaneous

CAPITAL PROJECTS - EXPENDITURE CLASSIFICATION

- Parks/Recreation
- Housing
- Equipment & Buildings (major renovations can be included here)
- Facilities (new construction)
- Transit
- Utilities
- Airports
- Infrastructure
- Debt Service Payments (P&I) - GO Bonds
- Debt Service Payments (P&I) - Revenue Bonds
- Other

DEBT SERVICE FUNDS	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
GENERAL OBLIGATION BONDS [FUND 401]						
REVENUES:						
General Obligation - (Property tax)	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
TOTAL REVENUES - FUND 401	0	0	0	n/a	0	n/a
EXPENDITURES:						
General Obligation - Principal	0	0	0	n/a	0	n/a
General Obligation - Interest	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES - FUND 401	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES:						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - FUND 401	0	0	0	n/a	0	n/a
REVENUE BONDS [FUND 402]						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - FUND 402	0	0	0	n/a	0	n/a
EXPENDITURES:						
Revenue Bonds - Principal	0	0	0	n/a	0	n/a
Revenue Bonds - Interest	0	0	0	n/a	0	n/a
Other Revenue Bond Payments	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES - FUND 402	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES:						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - FUND 402	0	0	0	n/a	0	n/a
OTHER DEBT SERVICE [FUND 403]						
Other Debt Service [NMFA, BOF, Misc]						
REVENUES:						
Investment Income	0	0	0	n/a	0	n/a
Loan Revenue	0	0	0	n/a	0	n/a
TOTAL REVENUES - FUND 403	0	0	0	n/a	0	n/a
EXPENDITURES:						
NMFA Loan Payments	0	0	0	n/a	0	n/a
Board of Finance Loan Payments	0	0	0	n/a	0	n/a
Other Debt Service - Misc	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES - FUND 403	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES:						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - FUND 403	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC)	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC)
REVENUES						
Water Fund						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Water Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Water Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Water Fund	0	0	0	n/a	0	n/a
REVENUES						
Solid Waste						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Solid Waste Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Solid Waste	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Solid Waste	0	0	0	n/a	0	n/a
REVENUES						
Waste Water						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Waste Water Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Waste Water	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Waste Water	0	0	0	n/a	0	n/a
REVENUES						
Airport						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Airport Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Airport	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Airport	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC)	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC)
REVENUES						
Ambulance						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Ambulance Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Ambulance	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Ambulance	0	0	0	n/a	0	n/a
REVENUES						
Cemetery						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Cemetery Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Cemetery	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Cemetery Fund	0	0	0	n/a	0	n/a
REVENUES						
Housing						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Housing Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Housing	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Housing	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC)	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC)
REVENUES						
Parking Facilities						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Parking Facilities	0	0	0	n/a	0	n/a
EXPENDITURES						
Parking Facilities	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Parking	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC)	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC)
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS - FY 2010 OPERATING BUDGET

ENTERPRISE FUNDS

To account for operations financed and operated in a manner similar to private business enterprises. An enterprise fund should be established if the governing body (1) intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges or (2) has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.

REVENUES

1 CHARGES FOR SERVICES

Utility - Services
Utility Services - Connections
Utility Services - Re-connections

- 2 INTEREST ON INVESTMENTS
- 3 GROSS RECEIPTS - DEDICATED
- 4 GRANTS-FEDERAL
- 5 GRANTS-STATE
- 6 LEGISLATIVE APPROPRIATIONS

EXPENDITURES

Classified at a department/function level. Please include all related expenditures as they pertain to departments that exist within your entity; departmental expenditures should reconcile to the amounts posted to your internal system.

	6/30/2010 FISCAL YEAR ACTUAL	6/30/2011 FISCAL YEAR ACTUAL	FY 2012 FINAL BUDGET 6/30/2012	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2013 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
INTERNAL SERVICE FUNDS [600]						
REVENUES						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Miscellaneous revenues	0	0	0	n/a	0	n/a
TOTAL REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES						
Operating Expenditures	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
TRUST AND AGENCY FUNDS [700]						
REVENUES						
Investments	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Tax Revenues	0	0	0	n/a	0	n/a
Miscellaneous revenues	0	0	0	n/a	0	n/a
TOTAL REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES						
General Government/Benefits	0	0	0	n/a	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a
Debt Service	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

**INTERNAL SERVICE - TRUST AGENCY FUNDS
FY 2010 Operating Budget**

INTERNAL SERVICE FUNDS [600]

The Internal Service classification should be utilized to account for the financing of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or non-for-profit organizations on cost reimbursement basis. (Examples: Motor Pool, Data Processing, Maintenance)
Governments may choose to use Internal Service Funds for various reasons, including, but not necessarily limited to:
Account for the total cost of each activity.

- * Accumulate resources for replacing fixed assets.
- * Combine certain governmental over-head costs so they can be redistributed to the benefiting programs.
- * Isolate interfund services so that government fund types do not display revenues and expenditures twice within the same fund (i.e. usually the general fund)—once by the department furnishing the goods or services and once by the department receiving the goods or services.

Individual Internal Service Funds (at the local level) should be used to account for each type of service. Such segregation is essential to:

- * Accumulate the costs of providing a service
- * Ensure that the resources generated by one service are not used improperly by another service.

REVENUES include:

Charges for Services
Interest on Investments
Miscellaneous revenues

EXPENDITURES include:

Operating Expenditures
Miscellaneous

TRUST AND AGENCY FUNDS [700]

The Trust & Agency classification should be utilized to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

These include:

1. Expendable trust funds - account for assets held by a government in a trustee capacity, when both the principal and the earnings on the principal may be expended.
 2. Non-Expendable trust funds - account for assets held by a government in a trustee capacity, when only the earnings on principal may be expended and the principal remains intact.
 3. Pension trust funds - account for pension assets held by a government in a trustee capacity.
 4. Agency funds - account for assets held by the reporting government in a purely custodial capacity; agency funds, typically do not involve a formal trust agreement. Rather, agency funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. (Example: Meter Deposits)
- Agency funds are most commonly used to account for taxes collected by one government on behalf of another governmental entity.

REVENUES include:

Investments
Interest on Investments
Tax revenues
Miscellaneous revenues

EXPENDITURES include:

General Government/Benefits
Capital Outlay
Debt Service
Miscellaneous