

STATE OF NEW MEXICO
VILLAGE OF HOUSE

Independent Accountants' Report On
Applying Agreed-Upon Procedures

For the Year Ended June 30, 2012

RONNY FOUTS
CERTIFIED PUBLIC ACCOUNTANT
Melrose, New Mexico

STATE OF NEW MEXICO
 Village of House
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STATE OF NEW MEXICO
Village of House

Official Roster
For the year ended June 30, 2012

VILLAGE COUNCIL

Cathy Ray..... Mayor Pro Tem
Judy Morrow..... Council Member
Hilous Hargrove..... Council Member
Walter Greaser..... Council Member

VILLAGE OFFICIALS

Sherman Martin Mayor
Anita Allen Clerk/Treasurer

RONNY FOUTS
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Sherman Martin, Mayor and
The Village Council
Village of House
and Honorable Hector H. Balderas New Mexico State Auditor

We have performed the procedures enumerated below for the Village of House for the year ended June 30, 2012. The Village of House was determined to be a Tier 4 entity under the Audit Act, Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the Village of House through the Office of the New Mexico State Auditor. The Village of House's management is responsible for the organization's accounting records. 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. Our 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.
- (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).
- (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:

The Village of House has one bank account and utilizes Quickbooks to record transactions. All bank reconciliations are performed within days of receiving the bank statements and all were complete and on-hand.

Random tests of bank reconciliations revealed that the reconciliations were accurate and agreed with supporting documentation and with the quarterly financial reports submitted to DFA-LGD.

The Village of House's deposits were covered by FDIC for the total amount of their balances of \$196,501.

2. Capital Assets

Procedures:

- (a) Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA1978.

Findings:

The Village of House performed a yearly inventory as required by Section 12-6-10 NMSA 1978 and maintains a capital asset listing.

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.
- (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:

Analytical review and test of actual revenue compared to budgeted revenue for the year for each type of revenue revealed no exceptions. Amounts recorded in Quickbooks agreed with supporting documentation and the amounts were properly recorded on a cash basis as to classification, amount and period per review of supporting documentation.

4. Expenditures

Procedures:

- (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:

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.

Disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

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).

5. Journal Entries

Procedures:

- (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:

The Village of House utilizes Quickbooks to record cash transactions only and did not prepare journal entries.

6. Budget

Procedures:

- (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:

A review of the minutes revealed that the original budget was approved by the Village of House and the DFA-LGD. There was one subsequent budget adjustment which was approved by the DFA-LGD.

Total actual expenditures did not exceed the final budget at the total fund level, the legal level of budgetary control.

A schedule of revenues and expenditures - budget and actual was prepared on the cash budgetary basis used by the Village of House.

7. Other Procedures

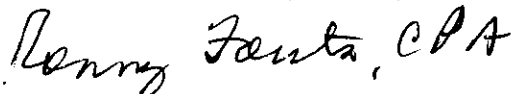
If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (I) (3)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

Findings

No exceptions were found as a result of applying the procedures described above (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. 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 Village of House, the New Mexico State Auditor's Office and the DFA-LGD and is not intended to be and should not be used by anyone other than those specified parties.



Ronny Fouts, CPA
Melrose, New Mexico
November 16, 2012

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Statement of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
General Fund
Fo2 the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,990	\$ 4,990	\$ 3,851	\$ (1,139)
NM Gross Receipts Taxes	46,658	46,658	21,794	(24,864)
Cigarette Taxes	-	-	-	-
Gasoline Taxes	2,123	2,123	702	(1,421)
Motor Vehicle	255	255	364	109
Licenses and Permits	50	50	70	20
Charges for Services	5,620	5,620	4,660	(960)
Miscellaneous	7,738	7,738	6,068	(1,670)
Small Cities Assistance	35,000	35,000	35,000	-
Total Revenues	<u>\$ 102,434</u>	<u>\$ 102,434</u>	<u>\$ 72,509</u>	<u>\$ (29,925)</u>
Expenditures:				
General Government	\$ 68,295	\$ 68,295	\$ 62,208	\$ 6,087
Public Safety	33,607	33,607	17,286	16,321
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Streets and Drainage	2,234	2,234	1,767	467
Capital Outlay	-	-	-	-
Total Expenditures	<u>104,136</u>	<u>104,136</u>	<u>81,261</u>	<u>22,875</u>
Excess (deficiency) of revenues over expenditures	<u>(1,702)</u>	<u>(1,702)</u>	<u>(8,752)</u>	<u>(7,050)</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Balance at beginning of year	<u>89,748</u>	<u>89,748</u>	<u>89,748</u>	<u>-</u>
Cash balance at end of year	<u>\$ 88,046</u>	<u>\$ 88,046</u>	<u>\$ 80,996</u>	<u>\$ (7,050)</u>

STATE OF NEW MEXICO
 VILLAGE OF HOUSE
 Statement of Revenues, Expenditures, and Changes
 in Cash Balance - Budget and Actual (Non-GAAP)
 Emergency Medical Services
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
State Emergency Medical Services	\$ 5,145	\$ 5,145	\$ 5,145	\$ -
Other Charge	-	-	-	-
Total Revenues	\$ 5,145	\$ 5,145	\$ 5,145	\$ -
Expenditures:				
Public Safety	6,481	6,481	4,835	1,646
Capital Outlay	600	600	597	3
Total Expenditures	7,081	7,081	5,432	1,649
Excess (deficiency) of revenues over expenditures	(1,936)	(1,936)	(287)	1,649
Other financing sources (uses):				
Operating transfers in	-	3,500	2,509	(991)
Operating transfers out	-	(3,500)	(2,509)	991
Total Other Financing Sources (Uses)	-	-	-	-
Revenues and Other financing sources over (under) Expenditures & Other uses	(1,936)	(1,936)	(287)	1,649
Cash Balance at beginning of year	2,329	2,329	2,329	-
Cash balance at end of year	\$ 393	\$ 393	\$ 2,042	\$ 1,649

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Statement of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Fire Protection Fund
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
State Fire Allotment	\$ 52,418	\$ 63,518	\$ 66,198	\$ 2,680
Miscellaneous	1,000	1,000	5,316	4,316
Total Revenues	\$ 53,418	\$ 64,518	\$ 71,514	\$ 6,996
Expenditures:				
Public Safety	30,999	41,099	36,868	4,231
Capital Outlay	28,537	28,537	28,519	18
Total Expenditures	59,536	69,636	65,387	4,249
Excess (deficiency) of revenues over expenditures	(6,118)	(5,118)	6,127	11,245
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Cash Balance at beginning of year	13,013	13,013	13,013	-
Cash balance at end of year	\$ 6,895	\$ 7,895	\$ 19,140	\$ 11,245

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Municipal Streets Fund
For the Year Ended June 30, 2012

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Gasoline	\$ 5,004	\$ 5,004	\$ 5,004	\$ -
Other Charges	-	-	50	50
Total Revenues	5,004	5,004	5,054	50
Expenditures:				
Streets	5,258	5,258	1,239	4,019
Total Expenditures	5,258	5,258	1,239	4,019
Excess (deficiency) of revenues over expenditures	(254)	(254)	3,815	4,069
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out	-	-	-	
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(254)	(254)	3,815	4,069
Cash Balance at beginning of year	18,646	18,646	18,646	-
Cash balance at end of year	\$ 18,392	\$ 18,392	\$ 22,461	\$ 4,069

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Cemetery Fund
For the Year Ended June 30, 2012

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,150	\$ 150
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,150</u>	<u>150</u>
Expenditures:				
Health and culture	1,311	1,311	671	640
Total Expenditures	<u>1,311</u>	<u>1,311</u>	<u>671</u>	<u>640</u>
Excess (deficiency) of revenues over expenditures	(311)	(311)	479	790
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	<u>(311)</u>	<u>(311)</u>	<u>479</u>	<u>790</u>
Cash Balance at beginning of year	<u>2,568</u>	<u>2,568</u>	<u>2,568</u>	<u>-</u>
Cash balance at end of year	<u>\$ 2,257</u>	<u>\$ 2,257</u>	<u>\$ 3,047</u>	<u>\$ 790</u>

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Infrastructure Fund
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 2,300	\$ 2,300	\$ 1,069	\$ (1,231)
Miscellaneous	-	-	-	-
Total Revenues	2,300	2,300	1,069	(1,231)
Expenditures:				
Public Works	3,500	3,500	-	3,500
Total Expenditures	3,500	3,500	-	3,500
Excess (deficiency) of revenues over expenditures	(1,200)	(1,200)	1,069	2,269
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(1,200)	(1,200)	1,069	2,269
Cash Balance at beginning of year	4,205	4,205	4,205	-
Cash balance at end of year	\$ 3,005	\$ 3,005	\$ 5,274	\$ 2,269

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Proprietary Fund - Water and Sewer Fund
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues:				
Utility Charges for Service	\$ 17,720	\$ 17,720	\$ 17,074	\$ (646)
Miscellaneous	1,093	1,093	878	(215)
Total Revenues	<u>18,813</u>	<u>18,813</u>	<u>17,952</u>	<u>(861)</u>
Expenditures:				
Personal services	5,781	5,781	5,213	568
Operating expenses	15,836	15,836	14,549	1,287
Capital Outlay	-	-	-	-
Total Expenditures	<u>21,617</u>	<u>21,617</u>	<u>19,762</u>	<u>1,855</u>
Excess (deficiency) of revenues over expenditures	(2,804)	(2,804)	(1,810)	994
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(2,804)	(2,804)	(1,810)	994
Cash balance at beginning of year	<u>56,455</u>	<u>56,455</u>	<u>56,455</u>	<u>-</u>
Cash balance at end of year	<u>\$ 53,651</u>	<u>\$ 53,651</u>	<u>\$ 54,645</u>	<u>\$ 994</u>

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Proprietary Fund - Solid Waste Fund
For the Year Ended June 30, 2012

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 1,145	\$ 1,145	\$ 534	\$ (611)
Charges for services	-	-	-	-
Total Revenues	1,145	1,145	535	(611)
Expenditures:				
Public Works	3,096	3,096	1,313	1,783
Total Expenditures	3,096	3,096	1,313	1,783
Excess (deficiency) of revenues over expenditures	(1,951)	(1,951)	(778)	1,172
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out	-	-	-	
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(1,951)	(1,951)	(778)	1,172
Cash Balance at beginning of year	5,773	5,773	5,773	-
Cash balance at end of year	\$ 3,822	\$ 3,822	\$ 4,995	\$ 1,172

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
GENERAL REVENUES 101									
31250	Municipal Gross Recp (1.25%)	\$23,452.00	\$9,109.83	\$548.34	\$412.66	\$850.30	\$10,921.13	\$12,530.87	46.57%
31500	Property Tax	\$4,836.00	\$2,493.05	\$0.00	\$111.23	\$1,132.87	\$3,737.15	\$1,098.85	77.28%
31510	Property-Prior Year	\$154.00	\$53.74	\$0.00	\$60.15	\$0.08	\$113.97	\$40.03	74.01%
	Total Account Code 31s	\$28,442.00	\$11,656.62	\$548.34	\$584.04	\$1,983.25	\$14,772.25	\$13,669.75	51.94%
32220	Cigarette Tax (2 cent)	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.04	(\$0.04)	0.04%
32300	Gasoline Tax	\$2,123.00	\$639.77	\$27.68	\$10.55	\$23.51	\$701.51	\$1,421.49	33.04%
32410	Gross Rec Dist. (1.225)	\$23,206.00	\$9,062.90	\$548.06	\$412.38	\$849.87	\$10,873.21	\$12,332.79	46.86%
32610	Motor Vehicle Fees	\$255.00	\$229.65	\$32.31	\$65.99	\$36.08	\$364.03	(\$109.03)	142.76%
	Total Account Code 32s	\$25,584.00	\$9,932.36	\$608.05	\$488.92	\$909.46	\$11,938.79	\$13,645.21	46.67%
33400	Business Licenses/Reg	\$50.00	\$40.00	\$30.00	\$0.00	\$0.00	\$70.00	(\$20.00)	140.00%
	Total License & Permits	\$50.00	\$40.00	\$30.00	\$0.00	\$0.00	\$70.00	(\$20.00)	140.00%
34060	Cemetery Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34070	Clerk Fees	\$10.00	\$8.00	\$0.00	\$0.00	\$0.00	\$8.00	\$2.00	80.00%
34150	Printing & Copying	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	0.00%
34190	Rent of Public Facilities	\$100.00	\$250.00	\$0.00	\$150.00	\$0.00	\$400.00	(\$300.00)	400.00%
34990	Other Charges for Services	\$5,500.00	\$692.84	\$3,558.71	\$0.00	\$0.00	\$4,251.55	\$1,248.45	77.30%
	Total Charges For Services	\$5,620.00	\$950.84	\$3,558.71	\$150.00	\$0.00	\$4,659.55	\$960.45	82.91%
36020	Insurance Recoveries	\$7,738.00	\$4,551.21	\$505.69	\$505.69	\$505.69	\$6,068.28	\$1,669.72	78.42%
36030	Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Misc. Revenues	\$7,738.00	\$4,551.21	\$505.69	\$505.69	\$505.69	\$6,068.28	\$1,669.72	78.42%
37180	Small City Assistance	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00	100.00%
37900	Private - Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Inter-Gov Grants	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00	100.00%
	Grand Total 101 Revenues	\$102,434.00	\$62,131.03	\$5,250.79	\$1,728.65	\$3,398.40	\$72,508.87	\$29,925.13	70.79%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
	101 EXECUTIVE LEGISLATIVE GENERAL EXPENDITURES								
41010	Elected Officials	\$5,150.00	\$3,845.05	\$433.47	\$433.50	\$433.47	\$5,145.49	\$4.51	99.91%
	Total salary & Wages	\$5,150.00	\$3,845.05	\$433.47	\$433.50	\$433.47	\$5,145.49	\$4.51	99.91%
42010	F.I.C.A. Regular	\$317.00	\$160.65	\$17.85	\$17.85	\$17.85	\$214.20	\$102.80	67.57%
42020	Medicare	\$74.00	\$55.48	\$6.12	\$6.17	\$6.18	\$73.95	\$0.05	99.93%
42050	Health Care 60%	\$9,105.00	\$6,826.77	\$758.53	\$758.53	\$758.53	\$9,102.36	\$2.64	99.97%
42900	Health Care 40%	\$6,108.00	\$4,551.21	\$505.69	\$505.69	\$505.69	\$6,068.28	\$39.72	99.35%
42070	Unemployment Insurance	\$260.00	\$118.62	\$140.70	\$0.00	\$0.00	\$259.32	\$0.68	99.74%
42080	Worker's Comp. Assessment	\$74.00	\$43.00	\$30.10	\$0.00	\$0.00	\$73.10	\$0.90	98.78%
	Total Employee Benefits	\$15,938.00	\$11,755.73	\$1,458.99	\$1,288.24	\$1,288.25	\$15,791.21	\$146.79	99.08%
43010	Mileage Reimbursement	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
43020	Per Diem	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
	Total Travel	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
45010	Audit Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45020	Attorney's Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45030	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
46900	Other Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Other Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47060	Insurance (Non-Employee)	\$2,404.00	\$2,383.79	\$0.00	\$0.00	\$0.00	\$2,383.79	\$20.21	99.16%
47210	Worker's Comp Premium	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.00	0.00%
	Total Other Operating Costs	\$2,432.00	\$2,383.79	\$0.00	\$0.00	\$0.00	\$2,383.79	\$48.21	98.02%
	Grand Total Excute Legis Exp	\$23,720.00	\$17,984.57	\$1,892.46	\$1,721.74	\$1,721.72	\$23,320.49	\$399.51	98.32%

ACCT CODES	DESCRIPTION	BUDGET			Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET		PERCENT YTD
		2011-12								BALANCE	YTD	
1200 FINANCE & BUDGET												
GENERAL EXPENDITURES												
41020	Full - Time Position	\$21,218.00	\$15,452.77	\$2,161.57	\$1,801.75	\$1,801.77	\$1,801.77	\$21,217.86	\$0.14		100.00%	
41030	Part - Time Position	\$2,500.00	\$2,309.40	\$0.00	\$0.00	\$0.00	\$0.00	\$2,309.40	\$190.60		92.38%	
	Total Salary & Wages	\$23,718.00	\$17,762.17	\$2,161.57	\$1,801.75	\$1,801.77	\$1,801.77	\$23,527.26	\$190.74		99.20%	
42010	FICA	\$1,172.00	\$727.99	\$75.25	\$75.25	\$75.25	\$75.25	\$953.74	\$218.26		81.38%	
42020	Medicare	\$336.00	\$251.33	\$25.98	\$25.98	\$25.97	\$25.97	\$329.26	\$6.74		97.99%	
42040	Employees Liability Insurance	\$264.00	\$218.50	\$0.00	\$0.00	\$0.00	\$0.00	\$218.50	\$45.50		82.77%	
42080	Worker's Comp. Assessment	\$6.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.00		0.00%	
	Total Employee Benefits	\$1,778.00	\$1,197.82	\$101.23	\$101.23	\$101.22	\$101.22	\$1,501.50	\$276.50		84.45%	
43020	Per Diem	\$475.00	\$276.31	\$0.00	\$0.00	\$0.00	\$0.00	\$276.31	\$198.69		58.17%	
43010	Mileage	\$475.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$375.00		21.05%	
	Total Travel	\$950.00	\$276.31	\$100.00	\$0.00	\$0.00	\$0.00	\$376.31	\$573.69		39.61%	
44040	Maintenance Furniture/Equipment	\$250.00	\$158.84	\$0.00	\$0.00	\$0.00	\$0.00	\$158.84	\$91.16		63.54%	
	Total Purchased Property Service	\$250.00	\$158.84	\$0.00	\$0.00	\$0.00	\$0.00	\$158.84	\$91.16		63.54%	
45010	Audit Contract	\$2,500.00	\$2,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,150.00	\$350.00		86.00%	
45020	Attorney Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%	
45030	Professional Services	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00		0.00%	
	Total Contractual Services	\$3,000.00	\$2,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,150.00	\$850.00		71.67%	
46010	Supplies	\$2,009.00	\$1,812.35	\$64.45	\$0.00	\$128.81	\$128.81	\$2,005.61	\$3.39		99.83%	
46020	Non-Capital Furniture/Fixture/Equipm	\$190.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190.00		0.00%	
	Total Supplies	\$2,199.00	\$1,812.35	\$64.45	\$0.00	\$128.81	\$128.81	\$2,005.61	\$193.39		91.21%	
47060	Insurance (Non-Employee)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%	
47070	Postage & Mail Service	\$300.00	\$261.75	\$7.00	\$13.80	\$0.00	\$0.00	\$282.55	\$17.45		94.18%	
47090	Property Tax Admin Fee	\$20.00	\$2.65	\$0.00	\$0.00	\$0.00	\$0.00	\$2.65	\$17.35		13.25%	
47140	Subs & Dues	\$1,690.00	\$1,329.11	\$0.00	\$0.00	\$7.52	\$7.52	\$1,336.63	\$353.37		79.09%	
47150	Telephone	\$1,650.00	\$1,136.43	\$144.45	\$142.41	\$137.94	\$137.94	\$1,561.23	\$88.77		94.62%	
47210	Worker's Comp. Premium	\$114.00	\$101.34	\$0.00	\$0.00	\$0.00	\$0.00	\$101.34	\$12.66		88.89%	
	Total Operating Costs	\$3,774.00	\$2,831.28	\$151.45	\$156.21	\$145.46	\$145.46	\$3,284.40	\$489.60		87.03%	
48020	Equipment & Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%	
	Grand Total Fin & Budget (1200) Exp	\$35,669.00	\$26,188.77	\$2,578.70	\$2,059.19	\$2,177.26	\$2,177.26	\$33,003.92	\$2,665.08		92.53%	

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
1300									
GENERAL EXPENDITURES									
41030	Part-Time Position	\$1,530.00	\$1,144.18	\$127.55	\$127.50	\$127.48	\$1,526.71	\$3.29	99.78%
	Total Salary & Wages	\$1,530.00	\$1,144.18	\$127.55	\$127.50	\$127.48	\$1,526.71	\$3.29	99.78%
42010	F.I.C.A	\$76.00	\$47.25	\$5.25	\$5.25	\$5.25	\$63.00	\$13.00	82.89%
42020	Medicare	\$25.00	\$16.32	\$1.81	\$1.81	\$1.82	\$21.76	\$3.24	87.04%
	Total Employee Benefits	\$101.00	\$63.57	\$7.06	\$7.06	\$7.07	\$84.76	\$16.24	83.92%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47140	Subscriptions & Dues	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	100.00%
	Total Operating Costs	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	100.00%
	Grand Total General 1300 Exp	\$1,706.00	\$1,282.75	\$134.61	\$134.56	\$134.55	\$1,686.47	\$19.53	98.86%

Senior Citizens Expenditures									
	Total Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Senior Citizens Expend	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

1400 GENERAL EXPENDITURES									
44030	Maintenance Grounds	\$1,500.00	\$220.31	\$1,185.87	\$7.20	\$0.00	\$1,413.38	\$86.62	94.23%
44040	Maintenance vehicle/equipment	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0.00%
44900	Other Maintenance	\$1,500.00	\$429.88	\$0.00	\$0.00	\$39.96	\$469.84	\$1,030.16	31.32%
	Total Purchased Property Service	\$4,100.00	\$650.19	\$1,185.87	\$7.20	\$39.96	\$1,883.22	\$2,216.78	45.93%
47160	Utilities	\$1,600.00	\$1,066.98	\$153.70	\$191.94	\$152.90	\$1,565.52	\$34.48	97.85%
	Total Operating Costs	\$1,600.00	\$1,066.98	\$153.70	\$191.94	\$152.90	\$1,565.52	\$34.48	97.85%
48900	Other Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total 1400	\$5,700.00	\$1,717.17	\$1,339.57	\$199.14	\$192.86	\$3,448.74	\$2,251.26	60.50%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
STREET (2160)									
41030	Part-Time Positions	\$1,968.00	\$1,445.24	\$212.13	\$0.00	\$0.00	\$1,657.37	\$310.63	84.22%
	Total Salary & Wages	\$1,968.00	\$1,445.24	\$212.13	\$0.00	\$0.00	\$1,657.37	\$310.63	84.22%
42010	FICA	\$122.00	\$72.32	\$9.47	\$0.00	\$0.00	\$81.79	\$40.21	67.04%
42020	Medicare	\$29.00	\$24.97	\$3.27	\$0.00	\$0.00	\$28.24	\$0.76	97.38%
42080	Work Comp Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Employee Benefits	\$151.00	\$97.29	\$12.74	\$0.00	\$0.00	\$110.03	\$40.97	72.87%
47210	Work Comp Premium	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	0.00%
	Total Other Opr Costs	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	0.00%
	Grand Total 2160	\$2,234.00	\$1,542.53	\$224.87	\$0.00	\$0.00	\$1,767.40	\$466.60	79.11%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
HUMAN SERVICES (1600)									
GENERAL EXPENDITURES									
44010	Maintenance Bldgs & Structures	\$2,700.00	\$257.31	\$28.00	\$28.00	\$32.84	\$346.15	\$2,353.85	12.82%
44030	Maintenance Grounds/Roadways	\$1,775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,775.00	36.05%
44040	Maintenance Furn & Equipment	\$2,000.00	\$53.62	\$99.77	\$0.00	\$140.39	\$293.78	\$1,706.22	14.69%
	Total Purchased Property Service	\$6,475.00	\$310.93	\$127.77	\$28.00	\$173.23	\$639.93	\$5,835.07	9.88%
46020	Non-Capital Furn/Fix/Equip	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
46900	Supplies	\$1,750.00	\$687.03	\$0.00	\$0.00	\$62.90	\$749.93	\$1,000.07	42.85%
	Total Supplies	\$2,250.00	\$687.03	\$0.00	\$0.00	\$62.90	\$749.93	\$1,500.07	33.33%
47060	Insurance (Non-Employee)	\$2,338.00	\$2,337.61	\$0.00	\$0.00	\$0.00	\$2,337.61	\$0.39	99.98%
47160	Utilities	\$7,948.00	\$7,150.24	\$242.72	\$251.95	\$284.47	\$7,929.38	\$18.62	99.77%
	Total Operating Costs	\$10,286.00	\$9,487.85	\$242.72	\$251.95	\$284.47	\$10,266.99	\$19.01	99.82%
48010	Building Structure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
48030	Furniture & Fixture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Human Serv (1600)	\$19,011.00	\$10,485.81	\$370.49	\$279.95	\$520.60	\$11,656.85	\$7,354.15	61.32%
Elections									
46900	Election Supplies	\$1,500.00	\$747.85	\$0.00	\$0.00	\$0.00	\$747.85	\$752.15	49.86%
	Total Other Supplies	\$1,500.00	\$747.85	\$0.00	\$0.00	\$0.00	\$747.85	\$752.15	49.86%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
MUNICIPAL SERVICES (1800)									
GENERAL EXPENDITURES									
41030	Part-Time Position	\$7,292.00	\$3,217.75	\$0.00	\$339.10	\$46.35	\$3,603.20	\$3,688.80	49.41%
	Total Salary & Wages	\$7,292.00	\$3,217.75	\$0.00	\$339.10	\$46.35	\$3,603.20	\$3,688.80	49.41%
42010	F.I.C.A.	\$514.00	\$120.28	\$0.00	\$14.64	\$0.00	\$134.92	\$379.08	26.25%
42020	Medicare	\$120.00	\$41.52	\$0.00	\$5.05	\$0.00	\$46.57	\$73.43	38.81%
42080	Workers Comp. Assessment	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	0.00%
	Total Employee Benefits	\$644.00	\$161.80	\$0.00	\$19.69	\$0.00	\$181.49	\$462.51	28.18%
43010	Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44010	Maintenance Bldg/Structure	\$500.00	\$28.62	\$84.00	\$0.00	\$0.00	\$112.62	\$387.38	22.52%
44030	Maintenance Grounds/Roadways	\$500.00	\$53.86	\$0.00	\$0.00	\$0.00	\$53.86	\$446.14	10.77%
44040	Maintenance Furn/Fix/Equip	\$1,500.00	\$13.97	\$0.00	\$235.63	\$0.00	\$249.60	\$1,250.40	16.64%
44900	Other Maintenance Fuel/Oil	\$1,000.00	\$32.09	\$0.00	\$0.00	\$0.00	\$32.09	\$967.91	3.21%
	Total Purchased Property Serv	\$3,500.00	\$128.54	\$84.00	\$335.63	\$0.00	\$448.17	\$3,051.83	12.80%
46020	Non-Capital Furn/Fix/Equip	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
46030	Safety Equipment	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
	Total Supplies	\$1,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00	0.00%
47060	Insurance (Non-Employee)	\$375.00	\$327.09	\$0.00	\$0.00	\$0.00	\$327.09	\$47.91	87.22%
47160	Utilities	\$665.00	\$518.77	\$52.79	\$48.50	\$40.28	\$660.34	\$4.66	99.30%
47210	Workers Comp. Premium	\$520.00	\$408.56	\$0.00	\$0.00	\$0.00	\$408.56	\$111.44	78.57%
	Total Operating Costs	\$1,560.00	\$1,254.42	\$52.79	\$48.50	\$40.28	\$1,395.99	\$164.01	89.49%
48020	Equipment/Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
48040	Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Municipal Ser (1800)	\$14,596.00	\$4,762.51	\$136.79	\$642.92	\$86.63	\$5,628.85	\$8,967.15	38.56%
	Grand Total General Expenditures	\$104,136.00	\$64,711.96	\$6,677.49	\$5,037.50	\$4,833.62	\$81,260.57	\$22,875.43	78.03%
101 GENERAL									
51000	Operating Transfers OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
52000	Operating Transfers IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
FIRE 209									
FIRE REVENUES									
36010	Contributions/Donations	\$1,000.00	\$4,942.35	\$183.15	\$190.00	\$0.00	\$5,315.50	(\$4,315.50)	531.55%
36030	Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36080	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Misc. Revenues	\$1,000.00	\$4,942.35	\$183.15	\$190.00	\$0.00	\$5,315.50	(\$4,315.50)	531.55%
37120	State - Fire Allotment	\$53,418.00	\$66,198.00	\$0.00	\$0.00	\$0.00	\$66,198.00	(\$12,780.00)	123.92%
37320	State-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37230	Other -NIMFA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Inter-Gov Grants	\$53,418.00	\$66,198.00	\$0.00	\$0.00	\$0.00	\$66,198.00	(\$12,780.00)	123.92%
	Grand Total Fire Revenues	\$54,418.00	\$71,140.35	\$183.15	\$190.00	\$0.00	\$71,513.50	(\$17,095.50)	131.42%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
FIRE EXPENDITURES									
43010	Mileage Reimbursement	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
43020	Per Diem	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	Total Travel	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
44010	Maintenance Bldgs/Structures	\$7,000.00	\$0.00	\$0.00	\$6,970.75	\$0.00	\$6,970.75	\$29.25	99.58%
44040	Maintenance-veh/firm/fix/equip	\$4,400.00	\$3,026.01	\$0.00	\$570.18	\$0.00	\$3,596.19	\$803.81	81.73%
44900	Other Maintenance-Fuel/Oil	\$2,524.00	\$1,923.75	\$436.40	\$0.00	\$102.70	\$2,462.85	\$61.15	97.58%
	Total Purchased Property Service	\$13,924.00	\$4,949.76	\$436.40	\$570.18	\$102.70	\$13,029.79	\$894.21	93.58%
45900	Other Contractual Services	\$1,000.00	\$949.11	\$0.00	\$0.00	\$0.00	\$949.11	\$50.89	94.91%
	Total Other Contractual Services	\$1,000.00	\$949.11	\$0.00	\$0.00	\$0.00	\$949.11	\$50.89	94.91%
46010	Supplies	\$500.00	\$457.17	\$35.51	\$0.00	\$0.00	\$492.68	\$7.32	98.54%
46020	Non-capital Furniture/Fixture/Equip	\$3,100.00	\$3,025.78	\$0.00	\$0.00	\$0.00	\$3,025.78	\$74.22	97.61%
46900	Other Supplies	\$4,600.00	\$4,509.80	\$0.00	\$0.00	\$0.00	\$4,509.80	\$90.20	98.04%
	Total Supplies	\$8,200.00	\$7,992.75	\$35.51	\$0.00	\$0.00	\$8,028.26	\$171.74	97.91%
47040	Employee Training	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
47060	Insurance - (non-employee)	\$8,700.00	\$8,546.10	\$0.00	\$0.00	\$0.00	\$8,546.10	\$153.90	98.23%
47070	Postage	\$75.00	\$32.71	\$0.00	\$0.00	\$0.00	\$32.71	\$42.29	43.61%
47150	Telephone	\$1,200.00	\$866.20	\$96.17	\$96.17	\$97.85	\$1,156.39	\$43.61	96.37%
47160	Utilities	\$6,300.00	\$4,636.10	\$159.20	\$165.18	\$165.20	\$5,125.68	\$1,174.32	81.36%
	Total Operating Costs	\$16,475.00	\$14,081.11	\$255.37	\$261.35	\$263.05	\$14,860.88	\$1,614.12	90.20%
48020	Equipment	\$3,300.00	\$2,981.01	\$0.00	\$300.80	\$0.00	\$3,281.81	\$18.19	0.00%
48050	Capital Outlay-Lease Purchase	\$25,237.00	\$25,237.00	\$0.00	\$0.00	\$0.00	\$25,237.00	\$0.00	100.00%
	Total Capital Purchases	\$28,537.00	\$28,218.01	\$0.00	\$300.80	\$0.00	\$28,518.81	\$18.19	99.94%
	Grand Total Fire Expenditures	\$69,636.00	\$56,190.74	\$727.28	\$1,132.33	\$365.75	\$65,386.85	\$4,249.15	93.90%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				APR	MAY	JUNE			
	Environmental 1/16 Rev								
31230	Gross Receipts Environmental	\$1,145.00	\$445.68	\$26.88	\$20.11	\$41.71	\$534.38	\$610.62	46.67%
	Grand Total Environmental 1/16 Rev	\$1,145.00	\$445.68	\$26.88	\$20.11	\$41.71	\$534.38	\$610.62	46.67%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				APR	MAY	JUNE			
	Environmental 1/16 Expenditures (2170)								
41030	Part Time Positions	\$945.00	\$920.05	\$0.00	\$0.00	\$0.00	\$920.05	\$24.95	97.36%
	Total Salary & Wages	\$945.00	\$920.05	\$0.00	\$0.00	\$0.00	\$920.05	\$24.95	97.36%
42010	FICA	\$59.00	\$37.88	\$0.00	\$0.00	\$0.00	\$37.88	\$21.12	64.20%
42020	Medicare	\$14.00	\$13.08	\$0.00	\$0.00	\$0.00	\$13.08	\$0.92	93.43%
42080	Work Comp Assessment	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0.00%
	Total Employee Benefits	\$75.00	\$50.96	\$0.00	\$0.00	\$0.00	\$50.96	\$24.04	67.95%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44030	Purchased Property Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
45900	Contractual Services	\$1,000.00	\$228.00	\$0.00	\$0.00	\$114.00	\$342.00	\$658.00	34.20%
	Total Operating Costs	\$2,000.00	\$228.00	\$0.00	\$0.00	\$114.00	\$342.00	\$1,658.00	17.10%
47210	Work Comp Premium	\$76.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.00	0.00%
48900	Other Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Enviro 1/16 Expend	\$3,096.00	\$1,199.01	\$0.00	\$0.00	\$114.00	\$1,313.01	\$1,782.99	42.41%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
EMS 206									
EMS REVENUES									
37090	State Emergency Medical Services	\$5,145.00	\$5,145.00	\$0.00	\$0.00	\$0.00	\$5,145.00	\$0.00	100.00%
37230	State-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34990	Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total EMS Revenues	\$5,145.00	\$5,145.00	\$0.00	\$0.00	\$0.00	\$5,145.00	\$0.00	100.00%
51000	Transfer IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
52000	Transfer (OUT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

EMS EXPENDITURES									
43010	Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43020	Per Diem	\$300.00	\$0.00	\$266.00	\$0.00	\$0.00	\$266.00	\$34.00	88.67%
	Total Travel	\$300.00	\$0.00	\$266.00	\$0.00	\$0.00	\$266.00	\$34.00	88.67%
44040	Maintenance Vehicle/Equip.	\$1,250.00	\$1,101.90	\$0.00	\$105.30	\$0.00	\$1,207.20	\$42.80	96.58%
44900	Other Maintenance (Fuel)	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
	Total Purchased Property Service	\$1,400.00	\$1,101.90	\$0.00	\$105.30	\$0.00	\$1,207.20	\$192.80	86.23%
46040	Uniforms - Linen	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
46900	Other Supplies	\$975.00	\$609.03	\$12.92	\$0.00	\$0.00	\$647.95	\$327.05	66.46%
	Total Supplies	\$1,075.00	\$609.03	\$12.92	\$0.00	\$0.00	\$647.95	\$427.05	60.27%
47040	Employee Training	\$1,400.00	\$480.00	\$0.00	\$0.00	\$0.00	\$480.00	\$920.00	34.29%
47060	Insurance	\$2,066.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$66.00	96.81%
47070	Postage	\$30.00	\$7.60	\$0.00	\$0.00	\$0.00	\$27.60	\$2.40	92.00%
47150	Telephone	\$210.00	\$154.73	\$17.26	\$17.26	\$17.26	\$206.51	\$3.49	98.34%
	Total Operating Costs	\$3,706.00	\$2,642.33	\$17.26	\$122.56	\$37.26	\$2,714.11	\$991.89	73.24%
48020	Equipment & Machinery	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.00	0.00%
	Total Capital Purchases	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.00	0.00%
	Grand Total EMS Expenditures	\$7,081.00	\$4,353.26	\$296.18	\$122.56	\$660.26	\$5,432.26	\$1,648.74	76.72%

ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
HIGHWAY BEAUTIFICATION									
(210) REVENUES									
	Grand Total Hwy Beautification Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
HIGHWAY BEAUTIFICATION									
(210) EXPENDITURES									
	Grand Total Hwy Beautification Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
MUNICIPAL STREET									
(216) REVENUES									
32300	Gasoline Tax-Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
32310	Gas Tax 1 Cent	\$5,004.00	\$3,753.00	\$417.00	\$417.00	\$417.00	\$5,004.00	\$0.00	100.00%
	Total Gasoline Tax	\$5,004.00	\$3,753.00	\$417.00	\$417.00	\$417.00	\$5,004.00	\$0.00	100.00%
37050	State-Coop (SHTD)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34900	Other Charges	\$0.00	\$0.00	\$49.80	\$0.00	\$0.00	\$49.80	(\$49.80)	0.00%
	State - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Municipal St Rev	\$5,004.00	\$3,753.00	\$466.80	\$417.00	\$417.00	\$5,053.80	(\$49.80)	101.00%
MUNICIPAL STREET									
(216) EXPENDITURES									
44030	Maint. Grounds/Roadways	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
44040	Maint. Vehicle/Equipment	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$475.00	0.00%
44900	Other Maintenance (Fuel)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
	Total Purchased Property Service	\$1,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,975.00	0.00%
45030	Professional Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	Total Contractual Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
47060	Insurance (Non-Employee)	\$591.00	\$548.61	\$0.00	\$0.00	\$0.00	\$548.61	\$42.39	92.83%
47160	Utilities	\$692.00	\$522.19	\$56.97	\$56.01	\$55.55	\$690.72	\$1.28	99.82%
47210	Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Operating Costs	\$1,283.00	\$1,070.80	\$56.97	\$56.01	\$55.55	\$1,239.33	\$43.67	96.60%
48010	Equipment/Machinery	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	Total Capital Outlay	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	Grand Total Municipal St Exp	\$5,258.00	\$1,070.80	\$56.97	\$56.01	\$55.55	\$1,239.33	\$4,018.67	23.57%

ACCT CODES	DESCRIPTION	BUDGET			Last QUARTER	MONTH				YTD	BUDGET		PERCENT YDT
		2011-12	APR	MAY		JUNE	BALANCE	BALANCE					
CEMETERY FUND													
REVENUES													
34990	Other Charges for Services	\$1,000.00	\$250.00	\$0.00	\$0.00	\$400.00	\$1,150.00	\$1,150.00					115.00%
	Grand Total Other Chrg for Serv	\$1,000.00	\$250.00	\$0.00	\$0.00	\$400.00	\$1,150.00	\$1,150.00					115.00%
CEMETERY FUND													
EXPENDITURES													
41030	Part Time Positions	\$946.00	\$0.00	\$0.00	\$0.00	\$133.04	\$634.90	\$634.90					67.11%
	Total Salary & Wages	\$946.00	\$0.00	\$0.00	\$0.00	\$133.04	\$634.90	\$634.90					67.11%
42010	FICA	\$59.00	\$0.00	\$0.00	\$0.00	\$6.30	\$26.96	\$26.96					45.69%
42020	Medicare	\$14.00	\$0.00	\$0.00	\$0.00	\$2.18	\$9.31	\$9.31					66.50%
42080	Work Comp Assessment	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Employee Benefits	\$77.00	\$0.00	\$0.00	\$0.00	\$8.48	\$36.27	\$36.27					47.10%
44040	Maintenance veh/equip	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Purchased Property Ser	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
47210	Worker's Comp Premium	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Operating Costs	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Grand Total Cemetery Expenditures	\$1,311.00	\$0.00	\$0.00	\$0.00	\$141.52	\$671.17	\$671.17					51.20%
RECREATION (217)													
REVENUES													
32200	Cigarette 1 Cent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02	\$0.02					0.00%
	Total Cigarette Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02	\$0.02					0.00%
	Grand Total Recreation Rev (217)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02	\$0.02					0.00%
44030	Maintenance Grounds/Roadways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Purchased Property Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
INFRASTRUCTURE (311)													
REVENUES													
31240	MIGRT - 1/8%	\$2,300.00	\$53.72	\$40.43	\$83.40	\$1,068.85	\$1,231.15	\$1,231.15					46.47%
	Total Misc. Revenues	\$2,300.00	\$53.72	\$40.43	\$83.40	\$1,068.85	\$1,231.15	\$1,231.15					0.00%
	Grand Total Infrastructure (311) Rev	\$2,300.00	\$53.72	\$40.43	\$83.40	\$1,068.85	\$1,231.15	\$1,231.15					46.47%
INFRASTRUCTURE (2160)													
EXPENDITURES													
44010	Maintenance Bldg/Structure	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
44040	Maintenance Veh/Furn/Equip	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Purchased Property Service	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
46020	Non-Capital Furn/Fix/Equip	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Supplies	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
48020	Equipment & Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%
	Village of House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0.00%

Grand Total Infrastructure Exp (2160)	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
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ACCT CODES	DESCRIPTION	BUDGET 2011-12	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
Water Utilities (500)									
Water Utility Revenues									
34230	Utilities Services-Services	\$15,720.00	\$12,520.20	\$1,256.86	\$1,539.70	\$1,610.56	\$16,927.32	(\$1,207.32)	107.68%
34240	Utilities Services-Connections	\$1,000.00	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	\$930.00	7.00%
34990	Other Charges for Services	\$1,000.00	\$5.00	\$71.37	\$0.00	\$0.00	\$76.37	\$923.63	7.64%
	Total Charges For Services	\$17,720.00	\$12,595.20	\$1,328.23	\$1,539.70	\$1,610.56	\$17,073.69	\$646.31	96.35%
36030	Investment Income	\$227.00	\$182.74	\$0.00	\$0.00	\$41.97	\$224.71	\$2.29	98.99%
36050	Penalties	\$80.00	\$77.74	\$20.00	\$12.81	\$10.00	\$120.55	(\$40.55)	150.69%
36090	Gov. Gross Receipts	\$786.00	\$393.45	\$41.34	\$46.59	\$51.79	\$533.17	\$252.83	67.83%
	Total Misc. Revenues	\$1,093.00	\$653.93	\$61.34	\$59.40	\$103.76	\$878.43	\$214.57	80.37%
	Total Water Utilities Rev (505)	\$18,813.00	\$13,249.13	\$1,389.57	\$1,599.10	\$1,714.32	\$17,952.12	\$860.88	95.42%
Water Utility(2140)									
Water Utilities Expenditures									
41020	Full-Time Positions	\$1,792.00	\$1,349.86	\$0.00	\$0.00	\$0.00	\$1,349.86	\$442.14	75.33%
41030	Part-Time Positions	\$3,607.00	\$3,348.82	\$13.18	\$0.00	\$242.16	\$3,604.16	\$2.84	99.92%
	Total Salary & Wages	\$5,399.00	\$4,698.68	\$13.18	\$0.00	\$242.16	\$4,954.02	\$444.98	91.76%
42010	F.I.C.A. Medicare	\$308.00	\$181.00	\$0.00	\$0.00	\$11.46	\$192.46	\$115.54	62.49%
42020	Medicare	\$68.00	\$62.49	\$0.00	\$0.00	\$3.96	\$66.45	\$1.55	97.72%
42080	Workers' Compensation	\$6.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.00	0.00%
	Total Employee Benefits	\$382.00	\$243.49	\$0.00	\$0.00	\$15.42	\$258.91	\$123.09	67.78%
43010	Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43020	Per Diem	\$121.00	\$52.00	\$28.78	\$0.00	\$0.00	\$80.78	\$40.22	66.76%
	Total Travel	\$121.00	\$52.00	\$28.78	\$0.00	\$0.00	\$80.78	\$40.22	66.76%
44030	Maintenance Grounds/Roadways	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
44040	Maint. Veh/Furn/Equip	\$10,775.00	\$9,920.12	\$70.03	\$134.01	\$58.00	\$10,182.16	\$592.84	94.50%
44900	Maintenance	\$210.00	\$177.25	\$0.00	\$0.00	\$0.00	\$177.25	\$32.75	84.40%
	Total Purchased Property Serv	\$11,135.00	\$10,097.37	\$70.03	\$134.01	\$58.00	\$10,359.41	\$742.84	93.03%
45030	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
46010	Supplies	\$500.00	\$104.41	\$286.67	\$0.00	\$80.55	\$471.63	\$28.37	94.33%
46020	Non-Capital Furn/Fix/Equip	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
46030	Safety Equipment	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
	Total Supplies	\$650.00	\$104.41	\$286.67	\$0.00	\$80.55	\$471.63	\$178.37	72.56%
47040	Employee Training	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
47060	Insurance	\$1,250.00	\$1,193.02	\$0.00	\$0.00	\$0.00	\$1,193.02	\$56.98	95.44%
47070	Postage	\$100.00	\$78.95	\$0.00	\$0.00	\$0.00	\$78.95	\$21.05	78.95%
47140	Subs & Dues	\$1,400.00	\$1,025.70	\$111.70	\$0.00	\$225.00	\$1,362.40	\$37.60	97.31%
47160	Utilities	\$750.00	\$564.23	\$59.29	\$63.16	\$63.10	\$749.78	\$0.22	99.97%
47210	Workers Comp Premium	\$280.00	\$253.10	\$0.00	\$0.00	\$0.00	\$253.10	\$26.90	90.39%
	Total Operating Costs	\$3,930.00	\$3,115.00	\$170.99	\$63.16	\$288.10	\$3,637.25	\$292.75	92.55%
48900	Other Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Village of House									

Grand Total Water Utilities Expend **\$21,617.00** **\$18,310.95** **\$569.65** **\$197.17** **\$684.23** **\$19,762.00** **\$1,855.00** **91.42%**

STATE OF NEW MEXICO
Village of House

**Schedule of Findings and Responses
For the Year Ended June 30, 2012**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

IV. CURRENT FINDINGS

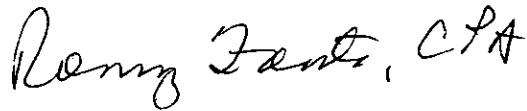
None

STATE OF NEW MEXICO
Village of House

Exit Conference
For the Year Ended June 30, 2012

EXIT CONFERENCE

The contents of this report were discussed on November 16, 2012 with Anita Allen, Village Clerk/Treasurer, Sherman Martin, Mayor and Ronny Fouts, CPA.

A handwritten signature in black ink that reads "Ronny Fouts, CPA". The signature is written in a cursive style with a large initial 'R'.

Ronny Fouts, CPA
Melrose, New Mexico
November 16, 2012