

**STATE OF NEW MEXICO  
VILLAGE OF HOUSE**

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

**For the Year Ended June 30, 2013**

**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, 2013

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, 2013. 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.

## **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) Test 50% of the total amount of revenues for the following attributes:

Amount recorded in the general ledger agrees to the supporting documentation and the bank statement. 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) Select a sample of cash disbursements and test the total amount of expenditures for the following attributes:
- (b) 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.

- (c) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- (d) 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) If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:
- (b) Journal entries appear reasonable and have supporting documentation.
- (c) 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) Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:
- (b) 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.

- (c) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.
- (d) 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 were four subsequent budget adjustments which were 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 25, 2013

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
Statement of Revenues, Expenditures, and Changes  
in Cash Balance - Budget and Actual (Non-GAAP)  
General Fund  
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,395	\$ 3,395	\$ 4,456	\$ 1,061
NM Gross Receipts Taxes	24,229	24,229	23,990	(239)
Cigarette Taxes	-	-	-	-
Gasoline Taxes	854	854	583	(271)
Motor Vehicle	306	306	304	(2)
Licenses and Permits	50	50	60	10
Charges for Services	5,620	5,620	4,553	(1,067)
Miscellaneous	6,675	6,675	4,457	(2,218)
Small Cities Assistance	35,000	35,000	35,000	-
Total Revenues	<u>\$ 76,129</u>	<u>\$ 76,129</u>	<u>\$ 73,403</u>	<u>\$ (2,726)</u>
Expenditures:				
General Government	\$ 65,818	\$ 65,818	\$ 50,005	\$ 15,813
Public Safety	25,967	25,967	15,580	10,387
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Streets and Drainage	2,173	2,173	718	1,455
Capital Outlay	-	-	-	-
Total Expenditures	<u>93,958</u>	<u>93,958</u>	<u>66,303</u>	<u>27,655</u>
Excess (deficiency) of revenues over expenditures	<u>(17,829)</u>	<u>(17,829)</u>	<u>7,100</u>	<u>24,929</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>81,146</u>	<u>81,146</u>	<u>81,146</u>	<u>-</u>
Cash balance at end of year	<u>\$ 63,317</u>	<u>\$ 63,317</u>	<u>\$ 88,246</u>	<u>\$ 24,929</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, 2013

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
State Emergency Medical Services	\$ 5,106	\$ 5,106	\$ 5,106	\$ -
Other Charge	-	-	912	912
Total Revenues	<u>\$ 5,106</u>	<u>\$ 5,106</u>	<u>\$ 6,018</u>	<u>\$ 912</u>
<b>Expenditures:</b>				
Public Safety	6,941	6,941	6,231	710
Capital Outlay	-	-	-	-
Total Expenditures	<u>6,941</u>	<u>6,941</u>	<u>6,231</u>	<u>710</u>
Excess (deficiency) of revenues over expenditures	<u>(1,835)</u>	<u>(1,835)</u>	<u>(213)</u>	<u>1,622</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other financing sources over (under) Expenditures & Other uses	<u>(1,835)</u>	<u>(1,835)</u>	<u>(213)</u>	<u>1,622</u>
Cash Balance at beginning of year	<u>2,042</u>	<u>2,042</u>	<u>2,042</u>	<u>-</u>
Cash balance at end of year	<u>\$ 207</u>	<u>\$ 207</u>	<u>\$ 1,829</u>	<u>\$ 1,622</u>

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, 2013

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
State Fire Allotment	\$ 65,058	\$ 65,058	\$ 65,058	\$ -
Miscellaneous	4,900	4,900	51	(4,849)
<b>Total Revenues</b>	<b>\$ 69,958</b>	<b>\$ 69,958</b>	<b>\$ 65,109</b>	<b>\$ (4,849)</b>
<b>Expenditures:</b>				
Public Safety	30,591	30,591	30,411	180
Capital Outlay	31,995	31,995	31,970	25
<b>Total Expenditures</b>	<b>62,586</b>	<b>62,586</b>	<b>62,381</b>	<b>205</b>
Excess (deficiency) of revenues over expenditures	7,372	7,372	2,728	(4,644)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Balance at beginning of year	19,140	19,140	19,140	-
<b>Cash balance at end of year</b>	<b>\$ 26,512</b>	<b>\$ 26,512</b>	<b>\$ 21,868</b>	<b>\$ (4,644)</b>

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, 2013

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Gasoline	\$ 5,004	\$ 5,004	\$ 5,004	\$ -
Other Charges	-	-	-	-
Total Revenues	<u>5,004</u>	<u>5,004</u>	<u>5,004</u>	<u>-</u>
Expenditures:				
Streets	<u>5,258</u>	<u>5,258</u>	<u>1,234</u>	<u>4,024</u>
Total Expenditures	<u>5,258</u>	<u>5,258</u>	<u>1,234</u>	<u>4,024</u>
Excess (deficiency) of revenues over expenditures	(254)	(254)	3,770	4,024
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(254)	(254)	3,770	4,024
Cash Balance at beginning of year	<u>22,461</u>	<u>22,461</u>	<u>22,461</u>	<u>-</u>
Cash balance at end of year	<u>\$ 22,207</u>	<u>\$ 22,207</u>	<u>\$ 26,231</u>	<u>\$ 4,024</u>

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, 2013

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,150	\$ 150
<b>Total Revenues</b>	<u>1,000</u>	<u>1,000</u>	<u>1,150</u>	<u>150</u>
<b>Expenditures:</b>				
Health and culture	708	708	20	688
<b>Total Expenditures</b>	<u>708</u>	<u>708</u>	<u>20</u>	<u>688</u>
<b>Excess (deficiency) of revenues over expenditures</b>	292	292	1,130	838
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures &amp; Other Uses</b>	292	292	1,130	838
<b>Cash Balance at beginning of year</b>	<u>3,047</u>	<u>3,047</u>	<u>3,047</u>	<u>-</u>
<b>Cash balance at end of year</b>	<u>\$ 3,339</u>	<u>\$ 3,339</u>	<u>\$ 4,177</u>	<u>\$ 838</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, 2013

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,900	\$ 1,900	\$ 1,178	\$ (722)
Miscellaneous	-	-	-	-
Total Revenues	<u>1,900</u>	<u>1,900</u>	<u>1,178</u>	<u>(722)</u>
Expenditures:				
Public Works	<u>3,500</u>	<u>3,500</u>	<u>1,570</u>	<u>1,930</u>
Total Expenditures	<u>3,500</u>	<u>3,500</u>	<u>1,570</u>	<u>1,930</u>
Excess (deficiency) of revenues over expenditures	(1,600)	(1,600)	(392)	1,208
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out				
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(1,600)	(1,600)	(392)	1,208
Cash Balance at beginning of year	<u>5,274</u>	<u>5,274</u>	<u>5,274</u>	<u>-</u>
Cash balance at end of year	<u>\$ 3,674</u>	<u>\$ 3,674</u>	<u>\$ 4,882</u>	<u>\$ 1,208</u>

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, 2013

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
Utility Charges for Service	\$ 16,802	\$ 16,802	\$ 18,182	\$ 1,380
Miscellaneous	879	879	1,063	184
<b>Total Revenues</b>	<b>17,681</b>	<b>17,681</b>	<b>19,245</b>	<b>1,564</b>
<b>Expenditures:</b>				
Personal services	5,576	5,576	2,773	2,803
Operating expenses	16,220	16,220	7,156	9,064
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>21,796</b>	<b>21,796</b>	<b>9,929</b>	<b>11,867</b>
Excess (deficiency) of revenues over expenditures	(4,115)	(4,115)	9,316	13,431
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures &amp; Other Uses</b>	<b>(4,115)</b>	<b>(4,115)</b>	<b>9,316</b>	<b>13,431</b>
Cash balance at beginning of year	54,645	54,645	54,645	-
<b>Cash balance at end of year</b>	<b>\$ 50,530</b>	<b>\$ 50,530</b>	<b>\$ 63,961</b>	<b>\$ 13,431</b>

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, 2013

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 595	\$ 595	\$ 588	\$ (7)
Charges for services	-	-	-	-
<b>Total Revenues</b>	<b>595</b>	<b>595</b>	<b>588</b>	<b>(7)</b>
<b>Expenditures:</b>				
Public Works	2,475	2,475	342	2,133
<b>Total Expenditures</b>	<b>2,475</b>	<b>2,475</b>	<b>342</b>	<b>2,133</b>
Excess (deficiency) of revenues over expenditures	(1,880)	(1,880)	246	2,126
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(1,880)	(1,880)	246	2,126
Cash Balance at beginning of year	4,995	4,995	4,995	-
Cash balance at end of year	\$ 3,115	\$ 3,115	\$ 5,241	\$ 2,126

DEPARTMENT OF FINANCE & ADMINISTRATION  
LOCAL GOVERNMENT DIVISION  
**FINANCIAL QUARTERLY REPORT**

MUNICIPALITY VILLAGE OF HOUSE  
PERIOD ENDED JUNE 2013  
PREPARED BY Anita Allen

FUND	FUND #	CASH BALANCE		REVENUES TO DATE	NET TRANSFERS	EXPEND. TO DATE	BOOK BAL. END OF PERIOD	ADD OUT-STANDING CHECKS	LESS DEPS IN TRANSIT	TOTAL	BALANCE PER BANK STATEMENT	DIFFERENCE
		7/1/2012	CASH BALANCE									
General	101	\$81,145.94	\$73,402.82	\$0.00	\$66,302.70	\$88,246.06	\$ 1,191.06			\$89,437.12	\$ 170,477.76	\$ (81,040.64)
Enviro. Services	202	\$4,994.74	\$588.58	\$0.00	\$342.00	\$5,241.32	\$ -			\$5,241.32		\$5,241.32
EMS	206	\$2,041.74	\$6,017.99	\$0.00	\$6,231.05	\$1,828.68	\$ -			\$1,828.68		\$1,828.68
Fire Protection	209	\$19,139.98	\$65,109.12	\$0.00	\$62,380.57	\$21,868.53	\$ 161.35			\$22,029.88		\$22,029.88
Municipal Street	216	\$22,460.93	\$5,004.00	\$0.00	\$1,233.76	\$26,231.17	\$ 60.20			\$26,291.37		\$26,291.37
Recreation	217	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -			\$0.00		\$0.00
Infrastructure	311	\$5,273.68	\$1,177.60	\$0.00	\$1,569.75	\$4,881.53	\$ -			\$4,881.53		\$4,881.53
Water Utility	500	\$7,078.22	\$19,245.30	\$0.00	\$9,929.04	\$16,394.48	\$ 96.31			\$16,490.79		\$16,490.79
Cemetery	500	\$3,046.98	\$1,150.00	\$0.00	\$19.91	\$4,177.07	\$ -			\$4,177.07		\$4,177.07
Investments												
Water	500	\$30,730.40	\$0.00	\$0.00	\$0.00	\$30,730.40	\$ -			\$ 30,730.40	\$ 30,730.40	\$ -
Water	500	\$16,836.15	\$0.00	\$0.00	\$0.00	\$16,836.15	\$ -			\$ 16,836.15	\$ 16,836.15	\$ -
<b>GRAND TOTAL</b>		\$192,748.76	\$171,695.41	\$0.00	\$148,008.78	\$216,435.39	\$ 1,508.92			\$217,944.31	\$ 218,044.31	\$ (100.00)

SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER THAN 20 DAYS AFTER THE CLOSE FOR EACH QUARTER.  
BANK CERTIFICATES MUST ACCOMPANY REPORT CERTIFYING BANK BALANCES

**BANK RECONCILIATION  
INCLUDES ALL FUND TRANSACTIONS.**



ACCT CODES	DESCRIPTION	BUDGET			MONTH APRIL	MONTH MAY	MONTH JUNE	YTD	BUDGET		PERCENT YTD
		2012-13	Last QUARTER						BALANCE		
<b>GENERAL REVENUES 101</b>											
31250	Municipal Gross Recp (1.25%)	\$12,146.00	\$10,756.89	\$277.70	\$527.61	\$447.96	\$12,010.16	\$135.84		98.88%	
31500	Property Tax	\$3,324.00	\$2,924.67	\$86.90	\$0.00	\$1,044.21	\$4,055.78	(\$731.78)		122.02%	
31510	Property-Prior Year	\$71.00	\$397.83	\$2.05	\$0.00	\$0.00	\$399.88	(\$328.88)		563.21%	
	<b>Total Account Code 31s</b>	<b>\$15,541.00</b>	<b>\$14,079.39</b>	<b>\$366.65</b>	<b>\$527.61</b>	<b>\$1,492.17</b>	<b>\$16,465.82</b>	<b>(\$924.82)</b>		<b>105.95%</b>	
32220	Cigarette Tax (2 cent)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%	
32300	Gasoline Tax	\$854.00	\$127.30	\$0.00	\$455.42	\$0.00	\$582.72	\$271.28		68.23%	
32410	Gross Rec Dist. (1.225)	\$12,083.00	\$10,727.42	\$277.51	\$527.38	\$447.76	\$11,980.07	\$102.93		99.15%	
32610	Motor Vehicle Fees	\$306.00	\$222.06	\$28.11	\$28.05	\$26.22	\$304.44	\$1.56		99.49%	
	<b>Total Account Code 32s</b>	<b>\$13,243.00</b>	<b>\$11,076.78</b>	<b>\$305.62</b>	<b>\$1,010.85</b>	<b>\$473.98</b>	<b>\$12,867.23</b>	<b>\$375.77</b>		<b>97.16%</b>	
33400	Business Licenses/Reg	\$50.00	\$40.00	\$20.00	\$0.00	\$0.00	\$60.00	(\$10.00)		120.00%	
	<b>Total License &amp; Permits</b>	<b>\$50.00</b>	<b>\$40.00</b>	<b>\$20.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.00</b>	<b>(\$10.00)</b>		<b>120.00%</b>	
34060	Cemetery Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%	
34070	Clerk Fees	\$10.00	\$18.00	\$4.00	\$0.00	\$0.00	\$22.00	(\$12.00)		220.00%	
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	\$200.00	\$0.00	\$0.00	\$250.00	\$450.00	(\$350.00)		450.00%	
34990	Other Charges for Services	\$5,500.00	\$4,012.97	\$0.00	\$0.00	\$68.28	\$4,081.25	\$1,418.75		74.20%	
	<b>Total Charges For Services</b>	<b>\$5,620.00</b>	<b>\$4,230.97</b>	<b>\$4.00</b>	<b>\$0.00</b>	<b>\$318.28</b>	<b>\$4,553.25</b>	<b>\$1,066.75</b>		<b>81.02%</b>	
36020	Insurance Recoveries	\$6,675.00	\$2,735.43	\$346.91	\$346.91	\$346.91	\$3,776.16	\$2,898.84		56.57%	
36030	Investment Income	\$0.00	\$493.35	\$187.01	\$0.00	\$0.00	\$680.36	(\$680.36)		0.00%	
	<b>Total Misc. Revenues</b>	<b>\$6,675.00</b>	<b>\$3,228.78</b>	<b>\$533.92</b>	<b>\$346.91</b>	<b>\$346.91</b>	<b>\$4,456.52</b>	<b>\$2,218.48</b>		<b>66.76%</b>	
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%	
	<b>Total Inter-Gov Grants</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>		<b>100.00%</b>	
	<b>Grand Total 101 Revenues</b>	<b>\$76,129.00</b>	<b>\$67,655.92</b>	<b>\$1,230.19</b>	<b>\$1,885.37</b>	<b>\$2,631.34</b>	<b>\$73,402.82</b>	<b>\$2,726.18</b>		<b>96.42%</b>	

ACCT CODES	DESCRIPTION	BUDGET 2012-13	Last QUARTER	MONTH APRIL	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
<b>1200 FINANCE &amp; BUDGET</b>									
<b>GENERAL EXPENDITURES</b>									
41020	Full - Time Position	\$20,604.00	\$14,499.74	\$1,842.88	\$1,766.46	\$1,766.46	\$19,875.54	\$728.46	96.46%
41030	Part - Time Position	\$1,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,950.00	0.00%
	<b>Total Salary &amp; Wages</b>	<b>\$22,554.00</b>	<b>\$14,499.74</b>	<b>\$1,842.88</b>	<b>\$1,766.46</b>	<b>\$1,766.46</b>	<b>\$19,875.54</b>	<b>\$2,878.46</b>	<b>88.12%</b>
42010	FICA	\$1,044.00	\$709.49	\$111.08	\$111.08	\$111.09	\$1,042.74	\$1.26	99.88%
42020	Medicare	\$335.00	\$207.84	\$25.98	\$25.98	\$25.97	\$285.77	\$49.23	85.30%
42040	Employee Liability Insurance	\$292.00	\$218.50	\$0.00	\$0.00	\$0.00	\$218.50	\$73.50	74.83%
42080	Worker's Comp. Assessment	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	0.00%
	<b>Total Employee Benefits</b>	<b>\$1,680.00</b>	<b>\$1,135.83</b>	<b>\$137.06</b>	<b>\$137.06</b>	<b>\$137.06</b>	<b>\$1,547.01</b>	<b>\$132.99</b>	<b>92.08%</b>
43020	Per Diem	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
43010	Mileage	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
	<b>Total Travel</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>0.00%</b>
44040	Maintenance Furniture/Equipment	\$250.00	\$0.00	\$0.00	\$43.06	\$0.00	\$43.06	\$206.94	17.22%
	<b>Total Purchased Property Service</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$43.06</b>	<b>\$0.00</b>	<b>\$43.06</b>	<b>\$206.94</b>	<b>17.22%</b>
45010	Audit Contract	\$2,867.00	\$2,257.50	\$0.00	\$0.00	\$0.00	\$2,257.50	\$609.50	78.74%
45020	Attorney Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45030	Professional Services	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
	<b>Total Contractual Services</b>	<b>\$3,117.00</b>	<b>\$2,257.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,257.50</b>	<b>\$859.50</b>	<b>72.43%</b>
46010	Supplies	\$1,444.00	\$867.60	\$184.38	\$207.67	\$184.32	\$1,443.97	\$0.03	100.00%
46020	Non-Capital Furniture/Fixture/Equipme	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
	<b>Total Supplies</b>	<b>\$1,694.00</b>	<b>\$867.60</b>	<b>\$184.38</b>	<b>\$207.67</b>	<b>\$184.32</b>	<b>\$1,443.97</b>	<b>\$250.03</b>	<b>85.24%</b>
47060	Insurance (Non-Employee)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47070	Postage & Mail Service	\$400.00	\$259.77	\$0.00	\$7.17	\$7.17	\$274.11	\$125.89	68.53%
47090	Property Tax Admin Fee	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	0.00%
47140	Subs & Dues	\$1,800.00	\$1,555.91	\$90.00	\$25.00	\$0.00	\$1,670.91	\$129.09	92.83%
47150	Telephone	\$1,616.00	\$1,215.85	\$133.78	\$137.43	\$128.92	\$1,615.98	\$0.02	100.00%
47210	Worker's Comp. Premium	\$114.00	\$38.00	\$0.00	\$0.00	\$0.00	\$38.00	\$76.00	33.33%
	<b>Total Operating Costs</b>	<b>\$3,934.00</b>	<b>\$3,069.53</b>	<b>\$223.78</b>	<b>\$169.60</b>	<b>\$136.09</b>	<b>\$3,599.00</b>	<b>\$335.00</b>	<b>91.48%</b>
48020	Equipment & Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Grand Total Fin &amp; Budget (1200) Exp</b>	<b>\$33,329.00</b>	<b>\$21,830.20</b>	<b>\$2,388.10</b>	<b>\$2,323.85</b>	<b>\$2,223.93</b>	<b>\$28,766.08</b>	<b>\$4,562.92</b>	<b>86.31%</b>

ACCT CODES	DESCRIPTION	BUDGET 2012-13	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				APRIL	MAY	JUNE			
<b>STREET (2160)</b>									
41030	Part-Time Positions	\$1,927.00	\$242.88	\$147.59	\$0.00	\$277.12	\$667.59	\$1,259.41	34.64%
	<b>Total Salary &amp; Wages</b>	<b>\$1,927.00</b>	<b>\$242.88</b>	<b>\$147.59</b>	<b>\$0.00</b>	<b>\$277.12</b>	<b>\$667.59</b>	<b>\$1,259.41</b>	<b>34.64%</b>
42010	FICA	\$97.00	\$14.30	\$10.80	\$0.00	\$15.25	\$40.35	\$56.65	41.60%
42020	Medicare	\$34.00	\$3.34	\$2.53	\$0.00	\$3.56	\$9.43	\$24.57	27.74%
42080	Work Comp Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total Employee Benefits</b>	<b>\$131.00</b>	<b>\$17.64</b>	<b>\$13.33</b>	<b>\$0.00</b>	<b>\$18.81</b>	<b>\$49.78</b>	<b>\$81.22</b>	<b>38.00%</b>
47210	Work Comp Premium	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	0.00%
	<b>Total Other Opr Costs</b>	<b>\$115.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$115.00</b>	<b>0.00%</b>
	<b>Grand Total 2160</b>	<b>\$2,173.00</b>	<b>\$260.52</b>	<b>\$160.92</b>	<b>\$0.00</b>	<b>\$295.93</b>	<b>\$717.37</b>	<b>\$1,455.63</b>	<b>33.01%</b>

<b>HUMAN SERVICES (1600)</b>									
<b>GENERAL EXPENDITURES</b>									
44010	Maintenance Bldgs & Structures	\$2,000.00	\$1,336.08	\$31.00	\$67.40	\$15.50	\$1,449.98	\$550.02	72.50%
44030	Maintenance Grounds/Roadways	\$1,300.00	\$611.86	\$0.00	\$0.00	\$0.00	\$611.86	\$688.14	47.07%
44040	Maintenance Furn & Equipment	\$500.00	\$112.27	\$0.00	\$0.00	\$51.21	\$163.48	\$336.52	32.70%
	<b>Total Purchased Property Service</b>	<b>\$3,800.00</b>	<b>\$2,060.21</b>	<b>\$31.00</b>	<b>\$67.40</b>	<b>\$66.71</b>	<b>\$2,225.32</b>	<b>\$1,574.68</b>	<b>58.56%</b>
46020	Non-Capital Furn/Fix/Equip	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
46900	Supplies	\$1,250.00	\$944.05	\$43.10	\$0.00	\$0.00	\$987.15	\$262.85	78.97%
	<b>Total Supplies</b>	<b>\$2,250.00</b>	<b>\$944.05</b>	<b>\$43.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$987.15</b>	<b>\$1,262.85</b>	<b>43.87%</b>
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	\$7,623.00	\$6,583.83	\$339.37	\$283.24	\$322.39	\$7,528.83	\$94.17	98.76%
	<b>Total Operating Costs</b>	<b>\$9,961.00</b>	<b>\$8,921.44</b>	<b>\$339.37</b>	<b>\$283.24</b>	<b>\$322.39</b>	<b>\$9,866.44</b>	<b>\$94.56</b>	<b>99.05%</b>
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%
	<b>Total Capital Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>Grand Total Human Serv (1600)</b>	<b>\$16,011.00</b>	<b>\$11,925.70</b>	<b>\$413.47</b>	<b>\$350.64</b>	<b>\$389.10</b>	<b>\$13,078.91</b>	<b>\$2,932.09</b>	<b>81.69%</b>
<b>Elections</b>									
46900	Election Supplies	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
	<b>Total Other Supplies</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0.00%</b>

ACCT CODES	DESCRIPTION	BUDGET			Last QUARTER	MONTH			YTD	BUDGET		PERCENT YTD
		2012-13	APRIL	MAY		JUNE	Balance	YTD				
<b>Environmental 1/16 Rev</b>												
31230	Gross Receipts Environmental	\$595.00	\$13.62	\$25.88	\$527.17	\$13.62	\$21.91	\$588.58	\$6.42	98.92%		
	<b>Grand Total Environmental 1/16 Rev</b>	<b>\$595.00</b>	<b>\$13.62</b>	<b>\$25.88</b>	<b>\$527.17</b>	<b>\$13.62</b>	<b>\$21.91</b>	<b>\$588.58</b>	<b>\$6.42</b>	<b>98.92%</b>		
<b>Environmental 1/16 Expenditures (2170)</b>												
41030	Part Time Positions	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%		
	<b>Total Salary &amp; Wages</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0.00%</b>		
42010	FICA	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%		
42020	Medicare	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.00	0.00%		
42080	Work Comp Assessment	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0.00%		
	<b>Total Employee Benefits</b>	<b>\$95.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$95.00</b>	<b>0.00%</b>		
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
	<b>Total Travel</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>		
44030	Purchased Property Services	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	0.00%		
45900	Contractual Services	\$404.00	\$0.00	\$0.00	\$342.00	\$0.00	\$0.00	\$342.00	\$62.00	84.65%		
	<b>Total Operating Costs</b>	<b>\$1,304.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342.00</b>	<b>\$962.00</b>	<b>26.23%</b>		
47210	Work Comp Premium	\$76.00	\$0.00	\$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	0.00%		
	<b>Total Capital Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>		
	<b>Grand Total Enviro 1/16 Expend</b>	<b>\$2,475.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342.00</b>	<b>\$2,133.00</b>	<b>13.82%</b>		

ACCT CODES	DESCRIPTION	BUDGET			YTD	MONTH JUNE	MONTH MAY	MONTH APRIL	Last QUARTER	MONTH MAY	MONTH JUNE	YTD	BUDGET BALANCE	PERCENT YTD
		2012-13												
<b>FIRE 209</b>														
<b>FIRE REVENUES</b>														
36010	Contributions/Donations	\$4,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,900.00	0.00%	
36030	Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51.12	\$0.00	\$0.00	\$0.00	\$51.12	(\$51.12)	0.00%	
36080	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	<b>Total Misc. Revenues</b>	<b>\$4,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51.12</b>	<b>\$4,848.88</b>	<b>1.04%</b>	
37120	State - Fire Allotment	\$65,058.00	\$65,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,058.00	\$0.00	100.00%	
37320	State-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
37230	Other -NMFA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	<b>Total Inter-Gov Grants</b>	<b>\$65,058.00</b>	<b>\$65,058.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,058.00</b>	<b>\$0.00</b>	<b>100.00%</b>	
	<b>Grand Total Fire Revenues</b>	<b>\$69,958.00</b>	<b>\$65,058.00</b>	<b>\$51.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,109.12</b>	<b>\$4,848.88</b>	<b>93.07%</b>	
<b>FIRE EXPENDITURES</b>														
43010	Mileage Reimbursement	\$540.00	\$535.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$535.63	\$4.37	99.19%	
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	<b>Total Travel</b>	<b>\$540.00</b>	<b>\$535.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$535.63</b>	<b>\$4.37</b>	<b>99.19%</b>	
44010	Maintenance Bldgs/Structures	\$225.00	\$13.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.43	\$11.57	0.00%	
44040	Maintenance-veh/firm/fix/equip	\$9,225.00	\$5,036.74	\$1,619.39	\$1,922.15	\$602.61	\$0.00	\$0.00	\$1,922.15	\$9,180.89	\$9,180.89	\$44.11	99.52%	
44900	Other Maintenance-Fuel/Oil	\$790.00	\$424.31	\$0.00	\$279.53	\$75.00	\$0.00	\$0.00	\$279.53	\$778.84	\$778.84	\$11.16	98.59%	
	<b>Total Purchased Property Service</b>	<b>\$10,040.00</b>	<b>\$5,474.48</b>	<b>\$1,619.39</b>	<b>\$2,201.68</b>	<b>\$677.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,201.68</b>	<b>\$9,973.16</b>	<b>\$9,973.16</b>	<b>\$66.84</b>	<b>99.33%</b>	
45900	Other Contractual Services	\$996.00	\$994.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$994.61	\$1.39	99.86%	
	<b>Total Other Contractual Services</b>	<b>\$996.00</b>	<b>\$994.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$994.61</b>	<b>\$1.39</b>	<b>99.86%</b>	
46010	Supplies	\$930.00	\$605.00	\$0.00	\$78.02	\$244.32	\$0.00	\$0.00	\$78.02	\$927.34	\$927.34	\$2.66	99.71%	
46020	Non-capital Furniture/Fixture/Equip	\$1,800.00	\$0.00	\$0.00	\$1,794.06	\$0.00	\$0.00	\$0.00	\$1,794.06	\$0.00	\$1,794.06	\$5.94	99.67%	
46900	Other Supplies	\$977.00	\$942.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$942.80	\$34.20	96.50%	
	<b>Total Supplies</b>	<b>\$3,707.00</b>	<b>\$1,547.80</b>	<b>\$0.00</b>	<b>\$1,872.08</b>	<b>\$244.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,872.08</b>	<b>\$3,664.20</b>	<b>\$3,664.20</b>	<b>\$42.80</b>	<b>98.85%</b>	
47040	Employee Training	\$640.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$636.00	\$4.00	0.00%	
47060	Insurance - (non-employee)	\$9,070.00	\$9,064.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,064.39	\$5.61	99.94%	
47070	Postage	\$44.00	\$26.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.54	\$17.46	60.32%	
47150	Telephone	\$1,205.00	\$912.16	\$96.93	\$98.26	\$96.93	\$0.00	\$0.00	\$98.26	\$96.93	\$1,204.28	\$0.72	99.94%	
47160	Utilities	\$4,349.00	\$3,971.60	\$108.69	\$90.27	\$141.20	\$0.00	\$0.00	\$90.27	\$4,311.76	\$4,311.76	\$37.24	99.14%	
	<b>Total Operating Costs</b>	<b>\$15,308.00</b>	<b>\$13,974.69</b>	<b>\$205.62</b>	<b>\$188.53</b>	<b>\$874.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$188.53</b>	<b>\$15,242.97</b>	<b>\$15,242.97</b>	<b>\$65.03</b>	<b>99.58%</b>	
48020	Equipment	\$6,725.00	\$6,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,700.00	\$25.00	0.00%	
48050	Capital Outlay-Lease Purchase	\$25,270.00	\$25,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,270.00	\$0.00	100.00%	
	<b>Total Capital Purchases</b>	<b>\$31,995.00</b>	<b>\$31,970.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,970.00</b>	<b>\$25.00</b>	<b>99.92%</b>	
	<b>Grand Total Fire Expenditures</b>	<b>\$62,586.00</b>	<b>\$54,497.21</b>	<b>\$1,825.01</b>	<b>\$4,262.29</b>	<b>\$1,796.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,262.29</b>	<b>\$1,796.06</b>	<b>\$62,380.57</b>	<b>\$205.43</b>	<b>99.67%</b>	

ACCT CODES	DESCRIPTION	BUDGET			YTD	BUDGET			PERCENT YTD
		2012-13	Last QUARTER	MONTH		MONTH	MONTH	MONTH	
				APRIL	MAY	JUNE		BALANCE	
<b>CEMETERY FUND</b>									
<b>REVENUES</b>									
34990	Other Charges for Services	\$1,000.00	\$900.00	\$0.00	\$0.00	\$250.00	\$1,150.00	(\$150.00)	115.00%
	<b>Grand Total Other Chrg for Serv</b>	<b>\$1,000.00</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$1,150.00</b>	<b>(\$150.00)</b>	<b>115.00%</b>
<b>CEMETERY FUND</b>									
<b>EXPENDITURES</b>									
41030	Part Time Positions	\$400.00	\$19.91	\$0.00	\$0.00	\$0.00	\$19.91	\$380.09	4.98%
	<b>Total Salary &amp; Wages</b>	<b>\$400.00</b>	<b>\$19.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19.91</b>	<b>\$380.09</b>	<b>4.98%</b>
42010	FICA	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.00	0.00%
42020	Medicare	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	0.00%
42080	Work Comp Assessment	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	0.00%
	<b>Total Employee Benefits</b>	<b>\$42.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$42.00</b>	<b>0.00%</b>
44040	Maintenance veh/equip	\$228.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228.00	0.00%
	<b>Total Purchased Property Ser</b>	<b>\$228.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$228.00</b>	<b>0.00%</b>
47210	Worker's Comp Premium	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	0.00%
	<b>Total Operating Costs</b>	<b>\$38.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38.00</b>	<b>0.00%</b>
	<b>Grand Total Cemetery Expenditures</b>	<b>\$708.00</b>	<b>\$19.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19.91</b>	<b>\$688.09</b>	<b>2.81%</b>

<b>RECREATION (217)</b>									
<b>REVENUES</b>									
32200	Cigarette 1 Cent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total Cigarette Tax</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>Grand Total Recreation Rev (217)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
44030	Maintenance Grounds/Roadways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total Purchased Property Ser</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

<b>INFRASTRUCTURE (311)</b>									
<b>REVENUES</b>									
31240	MIGRT - 1/8%	\$1,900.00	\$1,054.83	\$27.23	\$51.71	\$43.83	\$1,177.60	\$722.40	61.98%
	<b>Total Misc. Revenues</b>	<b>\$1,900.00</b>	<b>\$1,054.83</b>	<b>\$27.23</b>	<b>\$51.71</b>	<b>\$43.83</b>	<b>\$1,177.60</b>	<b>\$722.40</b>	<b>0.00%</b>
	<b>Grand Total Infrastructure (311) Rev</b>	<b>\$1,900.00</b>	<b>\$1,054.83</b>	<b>\$27.23</b>	<b>\$51.71</b>	<b>\$43.83</b>	<b>\$1,177.60</b>	<b>\$722.40</b>	<b>61.98%</b>

<b>INFRASTRUCTURE (2160)</b>									
<b>EXPENDITURES</b>									
44010	Maintenance Bldg/Structure	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
44040	Maintenance Veh/Furn/Equip	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	<b>Total Purchased Property Service</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0.00%</b>
46020	Non-Capital Furn/Fix/Equip	\$1,500.00	\$1,237.99	\$0.00	\$0.00	\$0.00	\$1,237.99	\$262.01	82.53%
	<b>Total Supplies</b>	<b>\$1,500.00</b>	<b>\$1,237.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,237.99</b>	<b>\$262.01</b>	<b>82.53%</b>
48020	Equipment & Machinery	\$500.00	\$331.76	\$0.00	\$0.00	\$0.00	\$331.76	\$168.24	66.35%
	<b>Total Capital Purchases</b>	<b>\$500.00</b>	<b>\$331.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$331.76</b>	<b>\$168.24</b>	<b>66.35%</b>
	<b>Grand Total Infrastructure Exp (2160)</b>	<b>\$3,500.00</b>	<b>\$1,569.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,569.75</b>	<b>\$1,930.25</b>	<b>44.85%</b>

STATE OF NEW MEXICO  
Village of House

**Schedule of Findings and Responses  
For the Year Ended June 30, 2013**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

CURRENT FINDINGS

None

STATE OF NEW MEXICO  
Village of House

**Exit Conference**  
For the Year Ended June 30, 2013

EXIT CONFERENCE

The contents of this report were discussed on November 25, 2013 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, somewhat stylized font.

Ronny Fouts, CPA  
Melrose, New Mexico  
November 25, 2013