

STATE OF NEW MEXICO  
VILLAGE OF HOUSE

Independent Accountants' Report On  
Applying Agreed-Upon Procedures

For the Year Ended June 30, 2014

RONNY FOUTS  
*CERTIFIED PUBLIC ACCOUNTANT*  
Melrose, New Mexico

**STATE OF NEW MEXICO**  
**Village of House**  
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June 30, 2014

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STATE OF NEW MEXICO  
Village of House

**Official Roster**  
For the year ended June 30, 2014

VILLAGE COUNCIL

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

VILLAGE OFFICIALS

Sherman Martin ..... Mayor  
Anita Allen ..... Clerk/Treasurer

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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, 2014. 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.

All of the Village's Deposits were covered under FDIC Insurance.

## **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 random sample 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. The items tested were 50% of the transactions and the dollar amount was \$116,718.

## **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. The amounts tested was 50% of transactions and dollar amount was \$73,141.

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. The Village has a policy to review any journal entries if necessary.

## 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. These schedules are presented on pages 7-14.

**7. Other Procedures**

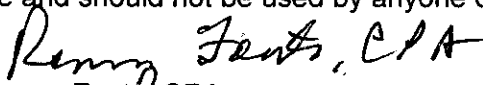
If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (I) (3) (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, New Mexico State Legislature 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 24, 2014

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, 2014

|  | Budgeted Amounts |                  | Actual            | Variance-Favorable<br>(Unfavorable) |
|--|------------------|------------------|-------------------|-------------------------------------|
|  | Original         | Final            |                   |                                     |
| <b>Revenues:</b>   |                  |                  |                   |                                     |
| Property Taxes   | \$ 4,185         | \$ 4,185         | \$ 4,591          | \$ 406                              |
| NM Gross Receipts Taxes                                  | 24,229           | 24,229           | 24,230            | 1                                   |
| Cigarette Taxes  | -                | -                | -                 | -                                   |
| Gasoline Taxes   | 854              | 854              | 961               | 107                                 |
| Motor Vehicle  | 306              | 306              | 289               | (17)                                |
| Licenses and Permits                                     | 50               | 50               | 50                | -                                   |
| Charges for Services                                     | 5,620            | 5,620            | 9,938             | 4,318                               |
| Miscellaneous  | 6,675            | 6,675            | 4,487             | (2,188)                             |
| Small Cities Assistance                                  | 45,000           | 45,000           | 90,000            | 45,000                              |
| <b>Total Revenues</b>                                    | <b>\$ 86,919</b> | <b>\$ 86,919</b> | <b>\$ 134,546</b> | <b>\$ 47,627</b>                    |
| <b>Expenditures:</b>                                     |                  |                  |                   |                                     |
| General Government                                       | \$ 68,018        | \$ 68,018        | \$ 56,979         | \$ 11,039                           |
| Public Safety  | 24,167           | 24,167           | 15,289            | 8,878                               |
| Public Works   | -                | -                | -                 | -                                   |
| Culture and Recreation                                   | -                | -                | -                 | -                                   |
| Streets and Drainage                                     | 2,173            | 2,173            | 727               | 1,446                               |
| Capital Outlay   | -                | -                | -                 | -                                   |
| <b>Total Expenditures</b>                                | <b>94,358</b>    | <b>94,358</b>    | <b>72,995</b>     | <b>21,363</b>                       |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(7,439)</b>   | <b>(7,439)</b>   | <b>61,551</b>     | <b>68,990</b>                       |
| <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                        | 88,246           | 88,246           | 88,246            | -                                   |
| <b>Cash balance at end of year</b>                       | <b>\$ 80,807</b> | <b>\$ 80,807</b> | <b>\$ 149,797</b> | <b>\$ 68,990</b>                    |



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, 2014

|  | Budgeted Amounts |                 | Actual          | Variance-Favorable<br>(Unfavorable) |
|--|------------------|-----------------|-----------------|-------------------------------------|
|  | Original         | Final           |                 |                                     |
| Revenues:  |                  |                 |                 |                                     |
| State Emergency Medical Services   | \$ 5,106         | \$ 5,106        | \$ 5,451        | \$ 345                              |
| Other Charge   | -                | -               | -               | -                                   |
| Total Revenues   | <u>\$ 5,106</u>  | <u>\$ 5,106</u> | <u>\$ 5,451</u> | <u>\$ 345</u>                       |
| Expenditures:  |                  |                 |                 |                                     |
| Public Safety  | 7,180            | 7,180           | 5,671           | 1,509                               |
| Capital Outlay   | -                | -               | -               | -                                   |
| Total Expenditures   | <u>7,180</u>     | <u>7,180</u>    | <u>5,671</u>    | <u>1,509</u>                        |
| Excess (deficiency) of revenues over<br>expenditures                           | <u>(2,074)</u>   | <u>(2,074)</u>  | <u>(220)</u>    | <u>1,854</u>                        |
| Other financing sources (uses):  |                  |                 |                 |                                     |
| 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<br>(under) Expenditures & Other uses | <u>(2,074)</u>   | <u>(2,074)</u>  | <u>(220)</u>    | <u>1,854</u>                        |
| Cash Balance at beginning of year  | <u>1,828</u>     | <u>1,828</u>    | <u>1,828</u>    | <u>-</u>                            |
| Cash balance at end of year  | <u>\$ (246)</u>  | <u>\$ (246)</u> | <u>\$ 1,608</u> | <u>\$ 1,854</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, 2014

|  | Budgeted Amounts |                  | Actual           | Variance-Favorable<br>(Unfavorable) |
|--|------------------|------------------|------------------|-------------------------------------|
|  | Original         | Final            |                  |                                     |
| Revenues:  |                  |                  |                  |                                     |
| State Fire Allotment                                 | \$ 65,058        | \$ 65,058        | \$ 63,400        | \$ (1,658)                          |
| Miscellaneous  | -                | -                | 12               | 12                                  |
| Total Revenues                                       | <u>\$ 65,058</u> | <u>\$ 65,058</u> | <u>\$ 63,412</u> | <u>\$ (1,646)</u>                   |
| Expenditures:  |                  |                  |                  |                                     |
| Public Safety  | 27,106           | 27,106           | 23,351           | 3,755                               |
| Capital Outlay                                       | 31,995           | 31,995           | 25,273           | 6,722                               |
| Total Expenditures                                   | <u>59,101</u>    | <u>59,101</u>    | <u>48,624</u>    | <u>10,477</u>                       |
| Excess (deficiency) of revenues over<br>expenditures | <u>5,957</u>     | <u>5,957</u>     | <u>14,788</u>    | <u>8,831</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>21,868</u>    | <u>21,868</u>    | <u>21,868</u>    | <u>-</u>                            |
| Cash balance at end of year                          | <u>\$ 27,825</u> | <u>\$ 27,825</u> | <u>\$ 36,656</u> | <u>\$ 8,831</u>                     |

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, 2014

|  | Budgeted Amounts |                  | Actual           | Variance-<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|------------------|---|
|  | Original         | Final            |                  |   |
| Revenues:  |                  |                  |                  |   |
| Gasoline   | \$ 5,004         | \$ 5,004         | \$ 5,029         | \$ 25                                   |
| Other Charges  | -                | -                | -                | -                                       |
| Total Revenues   | <u>5,004</u>     | <u>5,004</u>     | <u>5,029</u>     | <u>25</u>                               |
| Expenditures:  |                  |                  |                  |   |
| Streets  | <u>5,328</u>     | <u>5,328</u>     | <u>3,254</u>     | <u>2,074</u>                            |
| Total Expenditures   | <u>5,328</u>     | <u>5,328</u>     | <u>3,254</u>     | <u>2,074</u>                            |
| Excess (deficiency) of revenues over<br>expenditures                           | (324)            | (324)            | 1,775            | 2,099                                   |
| Other Financing Sources (Uses)   |                  |                  |                  |   |
| Transfers In   | -                | -                | -                | -                                       |
| Transfers Out  | -                | -                | -                | -                                       |
| Revenues and Other Financing Sources Over<br>(Under) Expenditures & Other Uses | (324)            | (324)            | 1,775            | 2,099                                   |
| Cash Balance at beginning of year  | <u>26,231</u>    | <u>26,231</u>    | <u>26,231</u>    | <u>-</u>                                |
| Cash balance at end of year  | <u>\$ 25,907</u> | <u>\$ 25,907</u> | <u>\$ 28,006</u> | <u>\$ 2,099</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, 2014

|  | Budgeted Amounts |                 | Actual          | Variance-<br>Favorable<br>(Unfavorable) |
|--|------------------|-----------------|-----------------|---|
|  | Original         | Final           |                 |   |
| Revenues:  |                  |                 |                 |   |
| Charges for Services   | \$ 1,000         | \$ 1,000        | \$ 400          | \$ (600)                                |
| Total Revenues   | <u>1,000</u>     | <u>1,000</u>    | <u>400</u>      | <u>(600)</u>                            |
| Expenditures:  |                  |                 |                 |   |
| Health and culture   | <u>708</u>       | <u>708</u>      | <u>348</u>      | <u>360</u>                              |
| Total Expenditures   | <u>708</u>       | <u>708</u>      | <u>348</u>      | <u>360</u>                              |
| Excess (deficiency) of revenues over<br>expenditures                           | 292              | 292             | 52              | (240)                                   |
| Other Financing Sources (Uses)   |                  |                 |                 |   |
| Transfers In   | -                | -               | -               | -                                       |
| Transfers Out  | <u>-</u>         | <u>-</u>        | <u>-</u>        | <u>-</u>                                |
| Revenues and Other Financing Sources Over<br>(Under) Expenditures & Other Uses | 292              | 292             | 52              | (240)                                   |
| Cash Balance at beginning of year  | <u>4,177</u>     | <u>4,177</u>    | <u>4,177</u>    | <u>-</u>                                |
| Cash balance at end of year  | <u>\$ 4,469</u>  | <u>\$ 4,469</u> | <u>\$ 4,229</u> | <u>\$ (240)</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, 2014

|  | Budgeted Amounts |          |          | Variance-<br>Favorable<br>(Unfavorable) |
|--|------------------|----------|----------|---|
|  | Original         | Final    | Actual   |   |
| Revenues:  |                  |          |          |   |
| Taxes  | \$ 1,900         | \$ 1,900 | \$ 1,189 | \$ (711)                                |
| Miscellaneous  | -                | -        | -        | -                                       |
| Total Revenues   | 1,900            | 1,900    | 1,189    | (711)                                   |
| Expenditures:  |                  |          |          |   |
| Public Works   | 3,500            | 3,500    | 2,600    | 900                                     |
| Total Expenditures   | 3,500            | 3,500    | 2,600    | 900                                     |
| Excess (deficiency) of revenues over<br>expenditures                           | (1,600)          | (1,600)  | (1,411)  | 189                                     |
| Other Financing Sources (Uses)   |                  |          |          |   |
| Transfers In   | -                | -        | -        | -                                       |
| Transfers Out  | -                | -        | -        | -                                       |
| Revenues and Other Financing Sources Over<br>(Under) Expenditures & Other Uses | (1,600)          | (1,600)  | (1,411)  | 189                                     |
| Cash Balance at beginning of year  | 4,882            | 4,882    | 4,882    | -                                       |
| Cash balance at end of year  | \$ 3,282         | \$ 3,282 | \$ 3,471 | \$ 189                                  |

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, 2014

|  | Budgeted Amounts |           |           | Variance-<br>Favorable<br>(Unfavorable) |
|--|------------------|-----------|-----------|---|
|  | Original         | Final     | Actual    |   |
| Revenues:  |                  |           |           |   |
| Utility Charges for Service  | \$ 16,807        | \$ 16,807 | \$ 17,259 | \$ 452                                  |
| Miscellaneous  | 874              | 874       | 978       | 104                                     |
| Total Revenues   | 17,681           | 17,681    | 18,237    | 556                                     |
| Expenditures:  |                  |           |           |   |
| Personal services  | 4,408            | 4,408     | 3,371     | 1,037                                   |
| Operating expenses   | 64,612           | 64,612    | 6,095     | 58,517                                  |
| Capital Outlay   | -                | -         | -         | -                                       |
| Total Expenditures   | 69,020           | 69,020    | 9,466     | 59,554                                  |
| Excess (deficiency) of revenues over<br>expenditures                           | (51,339)         | (51,339)  | 8,771     | 60,110                                  |
| Other Financing Sources (Uses)   |                  |           |           |   |
| Transfers In   | -                | -         | -         | -                                       |
| Transfers Out  | -                | -         | -         | -                                       |
| Revenues and Other Financing Sources Over<br>(Under) Expenditures & Other Uses | (51,339)         | (51,339)  | 8,771     | 60,110                                  |
| Cash balance at beginning of year  | 63,960           | 63,960    | 63,960    | -                                       |
| Cash balance at end of year  | \$ 12,621        | \$ 12,621 | \$ 72,731 | \$ 60,110                               |

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, 2014

|  | Budgeted Amounts |                 |                 | Variance-<br>Favorable<br>(Unfavorable) |
|--|------------------|-----------------|-----------------|---|
|  | Original         | Final           | Actual          |   |
| Revenues:  |                  |                 |                 |   |
| Taxes  | \$ 595           | \$ 595          | \$ 594          | \$ (1)                                  |
| Charges for services   | -                | -               | -               | -                                       |
| Total Revenues   | <u>595</u>       | <u>595</u>      | <u>594</u>      | <u>(1)</u>                              |
| Expenditures:  |                  |                 |                 |   |
| Public Works   | <u>2,475</u>     | <u>2,475</u>    | <u>456</u>      | <u>2,019</u>                            |
| Total Expenditures   | <u>2,475</u>     | <u>2,475</u>    | <u>456</u>      | <u>2,019</u>                            |
| Excess (deficiency) of revenues over<br>expenditures                           | (1,880)          | (1,880)         | 138             | 2,018                                   |
| Other Financing Sources (Uses)   |                  |                 |                 |   |
| Transfers In   | -                | -               | -               | -                                       |
| Transfers Out  | <u>-</u>         | <u>-</u>        | <u>-</u>        | <u>-</u>                                |
| Revenues and Other Financing Sources Over<br>(Under) Expenditures & Other Uses | (1,880)          | (1,880)         | 138             | 2,018                                   |
| Cash Balance at beginning of year  | <u>5,241</u>     | <u>5,241</u>    | <u>5,241</u>    | <u>-</u>                                |
| Cash balance at end of year  | <u>\$ 3,361</u>  | <u>\$ 3,361</u> | <u>\$ 5,379</u> | <u>\$ 2,018</u>                         |

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

MUNICIPALITY VILLAGE OF HOUSE  
 PERIOD ENDED JUNE 2014  
 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 |
|--------------------|--------|--------------|--------------|------------------|---------------|-----------------|-------------------------|-------------------------|----------------------|----------------|----------------------------|------------|
|                    |        | 7/1/2013     | CASH BALANCE |                  |               |                 |                         |                         |                      |                |                            |            |
| General            | 101    | \$88,246.06  | \$134,546.15 | \$0.00           | \$72,995.09   | \$149,797.12    | \$ 2,047.40             |                         | \$151,844.52         | \$ (85,036.30) |                            |            |
| Enviro. Services   | 202    | \$5,241.32   | \$594.38     | \$0.00           | \$456.00      | \$5,379.70      | \$ -                    |                         | \$5,379.70           | \$5,379.70     |                            |            |
| EMS                | 206    | \$1,828.68   | \$5,451.00   | \$0.00           | \$5,671.35    | \$1,608.33      | \$ -                    |                         | \$1,608.33           | \$1,608.33     |                            |            |
| Fire Protection    | 209    | \$21,868.53  | \$63,411.80  | \$0.00           | \$48,624.39   | \$36,655.94     | \$ 280.84               |                         | \$36,936.78          | \$36,936.78    |                            |            |
| Municipal Street   | 216    | \$26,231.17  | \$5,029.19   | \$0.00           | \$3,254.24    | \$28,006.12     | \$ 63.04                |                         | \$28,069.16          | \$28,069.16    |                            |            |
| Infrastructure     | 311    | \$4,881.53   | \$1,189.09   | \$0.00           | \$2,599.64    | \$3,470.98      | \$ -                    |                         | \$3,470.98           | \$3,470.98     |                            |            |
| Water Utility      | 500    | \$16,394.48  | \$18,236.66  | \$20,000.00      | \$9,465.72    | \$5,165.42      | \$ 76.76                |                         | \$5,242.18           | \$5,242.18     |                            |            |
| Cemetery           | 500    | \$4,177.07   | \$400.00     | \$0.00           | \$347.90      | \$4,229.17      | \$ -                    |                         | \$4,229.17           | \$4,229.17     |                            |            |
| 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       | \$20,000.00      | \$0.00        | \$36,836.15     | \$ -                    |                         | \$ 36,836.15         | \$ 36,836.15   | \$ -                       |            |
| <b>GRAND TOTAL</b> |        | \$216,435.39 | \$228,858.27 | \$0.00           | \$143,414.33  | \$301,879.33    | \$ 2,468.04             |                         | \$304,347.37         | \$ 304,447.37  | \$ (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<br>CODES               | DESCRIPTION                        | BUDGET<br>2013-14  | Last<br>QUARTER     | MONTH             |                   |                   | YTD                 | BUDGET<br>BALANCE    | PERCENT<br>YTD |
|-----------------------------|------------------------------------|--------------------|---------------------|-------------------|-------------------|-------------------|---------------------|----------------------|----------------|
|                             |                                    |                    |                     | APR               | MAY               | JUNE              |                     |                      |                |
| <b>GENERAL REVENUES 101</b> |                                    |                    |                     |                   |                   |                   |                     |                      |                |
| 31250                       | Municipal Gross Recp (1.25%)       | \$12,146.00        | \$9,664.67          | \$284.78          | \$1,413.16        | \$755.56          | \$12,118.17         | \$27.83              | 99.77%         |
| 31500                       | Property Tax                       | \$4,114.00         | \$3,076.43          | \$219.94          | \$816.81          | \$357.26          | \$4,470.44          | (\$356.44)           | 108.66%        |
| 31510                       | Property-Prior Year                | \$71.00            | \$118.34            | \$0.00            | \$1.92            | \$0.00            | \$120.26            | (\$49.26)            | 169.38%        |
|                             | <b>Total Account Code 31s</b>      | <b>\$16,331.00</b> | <b>\$12,859.44</b>  | <b>\$504.72</b>   | <b>\$2,231.89</b> | <b>\$1,112.82</b> | <b>\$16,708.87</b>  | <b>(\$377.87)</b>    | <b>102.31%</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           | \$105.68            | \$0.00            | \$0.00            | \$855.53          | \$961.21            | (\$107.21)           | 112.55%        |
| 32410                       | Gross Rec Dist. (1.225)            | \$12,083.00        | \$9,659.93          | \$284.65          | \$1,412.46        | \$755.16          | \$12,112.20         | (\$29.20)            | 100.24%        |
| 32610                       | Motor Vehicle Fees                 | \$306.00           | \$207.39            | \$31.37           | \$26.51           | \$23.75           | \$289.02            | \$16.98              | 94.45%         |
|                             | <b>Total Account Code 32s</b>      | <b>\$13,243.00</b> | <b>\$9,973.00</b>   | <b>\$316.02</b>   | <b>\$1,438.97</b> | <b>\$1,634.44</b> | <b>\$13,362.43</b>  | <b>(\$119.43)</b>    | <b>100.90%</b> |
| 33400                       | Business Licenses/Reg              | \$50.00            | \$40.00             | \$10.00           | \$0.00            | \$0.00            | \$50.00             | \$0.00               | 100.00%        |
|                             | <b>Total License &amp; Permits</b> | <b>\$50.00</b>     | <b>\$40.00</b>      | <b>\$10.00</b>    | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$50.00</b>      | <b>\$0.00</b>        | <b>100.00%</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            | \$14.00             | \$0.00            | \$0.00            | \$0.00            | \$14.00             | (\$4.00)             | 140.00%        |
| 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           | \$100.00            | \$0.00            | \$0.00            | \$225.00          | \$325.00            | (\$225.00)           | 325.00%        |
| 34990                       | Other Charges for Services         | \$5,500.00         | \$9,599.04          | \$0.00            | \$0.00            | \$0.00            | \$9,599.04          | (\$4,099.04)         | 174.53%        |
|                             | <b>Total Charges For Services</b>  | <b>\$5,620.00</b>  | <b>\$9,713.04</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$225.00</b>   | <b>\$9,938.04</b>   | <b>(\$4,318.04)</b>  | <b>176.83%</b> |
| 36020                       | Insurance Recoveries               | \$6,675.00         | \$3,044.99          | \$337.26          | \$337.26          | \$337.26          | \$4,056.77          | \$2,618.23           | 60.78%         |
| 36030                       | Investment Income                  | \$0.00             | \$397.30            | \$32.74           | \$0.00            | \$0.00            | \$430.04            | (\$430.04)           | 0.00%          |
|                             | <b>Total Misc. Revenues</b>        | <b>\$6,675.00</b>  | <b>\$3,442.29</b>   | <b>\$370.00</b>   | <b>\$337.26</b>   | <b>\$337.26</b>   | <b>\$4,486.81</b>   | <b>\$2,188.19</b>    | <b>67.22%</b>  |
| 37180                       | Small City Assistance              | \$45,000.00        | \$90,000.00         | \$0.00            | \$0.00            | \$0.00            | \$90,000.00         | (\$45,000.00)        | 200.00%        |
| 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>\$45,000.00</b> | <b>\$90,000.00</b>  | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$90,000.00</b>  | <b>(\$45,000.00)</b> | <b>200.00%</b> |
|                             | <b>Grand Total 101 Revenues</b>    | <b>\$86,919.00</b> | <b>\$126,027.77</b> | <b>\$1,200.74</b> | <b>\$4,008.12</b> | <b>\$3,309.52</b> | <b>\$134,546.15</b> | <b>(\$47,627.15)</b> | <b>154.79%</b> |

| ACCT<br>CODES                    | DESCRIPTION                 | BUDGET      |                 |            | MONTH<br>APR | MONTH<br>MAY | MONTH<br>JUNE | YTD        | BUDGET<br>BALANCE | PERCENT<br>YTD |
|----------------------------------|-----------------------------|-------------|-----------------|------------|--------------|--------------|---------------|------------|-------------------|----------------|
|                                  |                             | 2013-14     | Last<br>QUARTER |            |              |              |               |            |                   |                |
| <b>101 EXECUTIVE LEGISLATIVE</b> |                             |             |                 |            |              |              |               |            |                   |                |
| <b>GENERAL EXPENDITURES</b>      |                             |             |                 |            |              |              |               |            |                   |                |
| 41010                            | Elected Officials           | \$5,127.00  | \$3,536.56      | \$349.94   | \$350.00     | \$413.50     | \$4,650.00    | \$477.00   | 90.70%            |                |
|                                  | Total salary & Wages        | \$5,127.00  | \$3,536.56      | \$349.94   | \$350.00     | \$413.50     | \$4,650.00    | \$477.00   | 90.70%            |                |
| 42010                            | F.I.C.A. Regular            | \$315.00    | \$218.55        | \$21.70    | \$21.70      | \$26.35      | \$288.30      | \$26.70    | 91.52%            |                |
| 42020                            | Medicare                    | \$74.00     | \$51.11         | \$5.08     | \$5.08       | \$6.18       | \$67.45       | \$6.55     | 91.15%            |                |
| 42050                            | Health Care 60%             | \$9,895.00  | \$5,062.16      | \$506.30   | \$506.30     | \$0.00       | \$6,074.76    | \$3,820.24 | 61.39%            |                |
| 42900                            | Health Care 40%             | \$6,676.00  | \$3,373.66      | \$337.26   | \$337.26     | \$0.00       | \$4,048.18    | \$2,627.82 | 60.64%            |                |
| 42070                            | Unemployment Insurance      | \$349.00    | \$260.44        | \$46.04    | \$0.00       | \$0.00       | \$306.48      | \$42.52    | 87.82%            |                |
| 42080                            | Worker's Comp. Assessment   | \$218.00    | \$107.50        | \$34.40    | \$0.00       | \$0.00       | \$141.90      | \$76.10    | 65.09%            |                |
|                                  | Total Employee Benefits     | \$17,527.00 | \$9,073.42      | \$950.78   | \$870.34     | \$32.53      | \$10,927.07   | \$6,599.93 | 62.34%            |                |
| 43010                            | Mileage Reimbursement       | \$150.00    | \$0.00          | \$0.00     | \$0.00       | \$0.00       | \$0.00        | \$150.00   | 0.00%             |                |
| 43020                            | Per Diem                    | \$80.00     | \$0.00          | \$0.00     | \$0.00       | \$0.00       | \$0.00        | \$80.00    | 0.00%             |                |
|                                  | Total Travel                | \$230.00    | \$0.00          | \$0.00     | \$0.00       | \$0.00       | \$0.00        | \$230.00   | 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)    | \$2,384.00  | \$2,383.79      | \$0.00     | \$0.00       | \$0.00       | \$2,383.79    | \$0.21     | 99.99%            |                |
| 47210                            | Worker's Comp Premium       | \$18.00     | \$0.00          | \$0.00     | \$0.00       | \$0.00       | \$0.00        | \$18.00    | 0.00%             |                |
|                                  | Total Other Operating Costs | \$2,402.00  | \$2,383.79      | \$0.00     | \$0.00       | \$0.00       | \$2,383.79    | \$18.21    | 99.24%            |                |
| Grand Total Excut Legis Exp      |                             | \$25,286.00 | \$14,993.77     | \$1,300.72 | \$1,220.34   | \$446.03     | \$17,960.86   | \$7,325.14 | 71.03%            |                |

| ACCT<br>CODES                    | DESCRIPTION                                    | BUDGET             |                    |                   | YTD               | BUDGET<br>BALANCE  | PERCENT<br>YTD |
|----------------------------------|--|--------------------|--------------------|-------------------|-------------------|--------------------|----------------|
|                                  |  | 2013-14            | Last<br>QUARTER    | MONTH             |                   |                    |                |
|                                  |  | APR                | MAY                | JUNE              |                   |                    |                |
| <b>1200 FINANCE &amp; BUDGET</b> |  |                    |                    |                   |                   |                    |                |
| <b>GENERAL EXPENDITURES</b>      |  |                    |                    |                   |                   |                    |                |
| 41020                            | Full - Time Position                           | \$20,604.00        | \$14,205.07        | \$1,841.26        | \$1,766.86        | \$19,580.05        | 95.03%         |
| 41030                            | Part - Time Position                           | \$350.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Total Salary &amp; Wages</b>                | <b>\$20,954.00</b> | <b>\$14,205.07</b> | <b>\$1,841.26</b> | <b>\$1,766.86</b> | <b>\$19,580.05</b> | <b>93.44%</b>  |
| 42010                            | FICA   | \$1,222.00         | \$888.66           | \$111.08          | \$111.09          | \$1,221.91         | 99.99%         |
| 42020                            | Medicare                                       | \$335.00           | \$207.84           | \$25.98           | \$25.97           | \$285.77           | 85.30%         |
| 42040                            | Employees Liability Insurance                  | \$292.00           | \$218.50           | \$0.00            | \$0.00            | \$218.50           | 74.83%         |
| 42080                            | Worker's Comp. Assessment                      | \$9.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Total Employee Benefits</b>                 | <b>\$1,858.00</b>  | <b>\$1,315.00</b>  | <b>\$137.06</b>   | <b>\$137.06</b>   | <b>\$1,726.18</b>  | <b>92.91%</b>  |
| 43020                            | Per Diem                                       | \$72.00            | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
| 43010                            | Mileage  | \$50.00            | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Total Travel</b>                            | <b>\$122.00</b>    | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>0.00%</b>   |
| 44040                            | Maintenance Furniture/Equipment                | \$250.00           | \$78.11            | \$0.00            | \$0.00            | \$233.97           | 93.59%         |
|                                  | <b>Total Purchased Property Service</b>        | <b>\$250.00</b>    | <b>\$78.11</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$233.97</b>    | <b>93.59%</b>  |
| 45010                            | Audit Contract                                 | \$2,667.00         | \$2,200.00         | \$0.00            | \$0.00            | \$2,200.00         | 82.49%         |
| 45020                            | Attorney Fees                                  | \$0.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
| 45030                            | Professional Services                          | \$119.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Total Contractual Services</b>              | <b>\$2,786.00</b>  | <b>\$2,200.00</b>  | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$2,200.00</b>  | <b>78.97%</b>  |
| 46010                            | Supplies                                       | \$1,872.00         | \$1,394.09         | \$0.00            | \$409.05          | \$1,871.17         | 99.96%         |
| 46020                            | Non-Capital Furniture/Fixture/Equipme          | \$250.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Total Supplies</b>                          | <b>\$2,122.00</b>  | <b>\$1,394.09</b>  | <b>\$0.00</b>     | <b>\$409.05</b>   | <b>\$1,871.17</b>  | <b>88.18%</b>  |
| 47060                            | Insurance (Non-Employee)                       | \$0.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
| 47070                            | Postage & Mail Service                         | \$400.00           | \$305.75           | \$7.61            | \$16.06           | \$336.59           | 84.15%         |
| 47090                            | Property Tax Admin Fee                         | \$4.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
| 47140                            | Subs & Dues                                    | \$3,222.00         | \$2,181.22         | \$663.56          | \$316.20          | \$3,160.98         | 98.11%         |
| 47150                            | Telephone                                      | \$1,597.00         | \$1,189.06         | \$137.31          | \$136.38          | \$1,596.64         | 99.98%         |
| 47210                            | Worker's Comp. Premium                         | \$114.00           | \$104.03           | \$0.00            | \$0.00            | \$104.03           | 91.25%         |
|                                  | <b>Total Operating Costs</b>                   | <b>\$5,337.00</b>  | <b>\$3,780.06</b>  | <b>\$808.48</b>   | <b>\$459.75</b>   | <b>\$5,198.24</b>  | <b>97.40%</b>  |
| 48020                            | Equipment & Machinery                          | \$0.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00             | 0.00%          |
|                                  | <b>Grand Total Fin &amp; Budget (1200) Exp</b> | <b>\$33,429.00</b> | <b>\$22,972.33</b> | <b>\$2,786.80</b> | <b>\$2,928.58</b> | <b>\$30,809.61</b> | <b>92.16%</b>  |

| ACCT<br>CODES               | DESCRIPTION                         | BUDGET            |                   |                   | Last<br>QUARTER | MONTH<br>APR    | MONTH<br>MAY    | MONTH<br>JUNE     | YTD            | BUDGET<br>BALANCE | PERCENT<br>YDT |
|-----------------------------|-------------------------------------|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------|-------------------|----------------|
|                             |                                     | 2013-14           |                   |                   |                 |                 |                 |                   |                |                   |                |
| <b>1300</b>                 |                                     |                   |                   |                   |                 |                 |                 |                   |                |                   |                |
| <b>GENERAL EXPENDITURES</b> |                                     |                   |                   |                   |                 |                 |                 |                   |                |                   |                |
| 41030                       | Part-Time Position                  | \$1,500.00        | \$1,125.01        | \$1,125.01        | \$125.00        | \$125.00        | \$124.98        | \$1,499.99        | \$0.01         | 100.00%           |                |
|                             | <b>Total Salary &amp; Wages</b>     | <b>\$1,476.00</b> | <b>\$1,125.01</b> | <b>\$1,125.01</b> | <b>\$125.00</b> | <b>\$125.00</b> | <b>\$124.98</b> | <b>\$1,499.99</b> | <b>\$0.01</b>  | <b>101.63%</b>    |                |
| 42010                       | F.I.C.A                             | \$113.00          | \$69.75           | \$69.75           | \$7.75          | \$7.75          | \$7.75          | \$93.00           | \$20.00        | 82.30%            |                |
| 42020                       | Medicare                            | \$22.00           | \$16.31           | \$16.31           | \$1.81          | \$1.81          | \$1.82          | \$21.75           | \$0.25         | 98.86%            |                |
|                             | <b>Total Employee Benefits</b>      | <b>\$135.00</b>   | <b>\$86.06</b>    | <b>\$86.06</b>    | <b>\$9.56</b>   | <b>\$9.56</b>   | <b>\$9.57</b>   | <b>\$114.75</b>   | <b>\$20.25</b> | <b>85.00%</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>      |                |
| 47140                       | Subscriptions & Dues                | \$26.00           | \$0.00            | \$0.00            | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$26.00        | 0.00%             |                |
|                             | <b>Total Operating Costs</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>\$0.00</b>     | <b>\$26.00</b> | <b>0.00%</b>      |                |
|                             | <b>Grand Total General 1300 Exp</b> | <b>\$1,711.00</b> | <b>\$1,211.07</b> | <b>\$1,211.07</b> | <b>\$134.56</b> | <b>\$134.56</b> | <b>\$134.55</b> | <b>\$1,614.74</b> | <b>\$46.26</b> | <b>94.37%</b>     |                |

|                                  |   |                   |                   |                   |                 |                 |                 |                   |                 |               |  |
|----------------------------------|---|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-------------------|-----------------|---------------|--|
| <b>1400 GENERAL EXPENDITURES</b> |   |                   |                   |                   |                 |                 |                 |                   |                 |               |  |
| 44030                            | Maintenance Grounds                     | \$2,400.00        | \$2,355.82        | \$2,355.82        | \$0.00          | \$0.00          | \$0.00          | \$2,355.82        | \$44.18         | 98.16%        |  |
| 44040                            | Maintenance vehicle/equipment           | \$150.00          | \$0.00            | \$0.00            | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$150.00        | 0.00%         |  |
| 44900                            | Other Maintenance                       | \$1,402.00        | \$1,201.21        | \$1,201.21        | \$116.20        | \$0.00          | \$0.00          | \$1,317.41        | \$84.59         | 93.97%        |  |
|                                  | <b>Total Purchased Property Service</b> | <b>\$3,952.00</b> | <b>\$3,557.03</b> | <b>\$3,557.03</b> | <b>\$116.20</b> | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$3,673.23</b> | <b>\$278.77</b> | <b>92.95%</b> |  |
| 47160                            | Utilities                               | \$2,140.00        | \$1,093.60        | \$1,093.60        | \$245.92        | \$339.36        | \$417.12        | \$2,096.00        | \$44.00         | 97.94%        |  |
|                                  | <b>Total Operating Costs</b>            | <b>\$2,140.00</b> | <b>\$1,093.60</b> | <b>\$1,093.60</b> | <b>\$245.92</b> | <b>\$339.36</b> | <b>\$417.12</b> | <b>\$2,096.00</b> | <b>\$44.00</b>  | <b>97.94%</b> |  |
| 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 1400</b>                 | <b>\$6,092.00</b> | <b>\$4,650.63</b> | <b>\$4,650.63</b> | <b>\$362.12</b> | <b>\$339.36</b> | <b>\$417.12</b> | <b>\$5,769.23</b> | <b>\$322.77</b> | <b>94.70%</b> |  |

| ACCT<br>CODES        | DESCRIPTION                     | BUDGET<br>2013-14 | Last<br>QUARTER | MONTH         |               |                 | YTD             | BUDGET<br>BALANCE | PERCENT<br>YTD |
|----------------------|---------------------------------|-------------------|-----------------|---------------|---------------|-----------------|-----------------|-------------------|----------------|
|                      |                                 |                   |                 | APR           | MAY           | JUNE            |                 |                   |                |
| <b>STREET (2160)</b> |                                 |                   |                 |               |               |                 |                 |                   |                |
| 41030                | Part-Time Positions             | \$1,927.00        | \$277.58        | \$0.00        | \$0.00        | \$394.07        | \$671.65        | \$1,255.35        | 34.85%         |
|                      | <b>Total Salary &amp; Wages</b> | <b>\$1,927.00</b> | <b>\$277.58</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$394.07</b> | <b>\$671.65</b> | <b>\$1,255.35</b> | <b>34.85%</b>  |
| 42010                | FICA                            | \$97.00           | \$17.80         | \$0.00        | \$0.00        | \$27.01         | \$44.81         | \$52.19           | 46.20%         |
| 42020                | Medicare                        | \$34.00           | \$4.16          | \$0.00        | \$0.00        | \$6.31          | \$10.47         | \$23.53           | 30.79%         |
| 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>\$21.96</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$33.32</b>  | <b>\$55.28</b>  | <b>\$75.72</b>    | <b>42.20%</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>\$299.54</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$427.39</b> | <b>\$726.93</b> | <b>\$1,446.07</b> | <b>33.45%</b>  |

| <b>HUMAN SERVICES (1600)</b> |   |                    |                    |                 |                 |                 |                    |                   |               |
|------------------------------|---|--------------------|--------------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------|
| <b>GENERAL EXPENDITURES</b>  |   |                    |                    |                 |                 |                 |                    |                   |               |
| 44010                        | Maintenance Bldgs & Structures          | \$775.00           | \$485.38           | \$31.00         | \$31.00         | \$31.00         | \$578.38           | \$196.62          | 74.63%        |
| 44030                        | Maintenance Grounds/Roadways            | \$100.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$100.00          | 0.00%         |
| 44040                        | Maintenance Furn & Equipment            | \$500.00           | \$0.00             | \$0.00          | \$0.00          | \$312.90        | \$312.90           | \$187.10          | 62.58%        |
|                              | <b>Total Purchased Property Service</b> | <b>\$1,375.00</b>  | <b>\$485.38</b>    | <b>\$31.00</b>  | <b>\$31.00</b>  | <b>\$343.90</b> | <b>\$891.28</b>    | <b>\$483.72</b>   | <b>64.82%</b> |
| 46020                        | Non-Capital Furn/Fix/Equip              | \$200.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$200.00          | 0.00%         |
| 46900                        | Supplies                                | \$1,250.00         | \$321.94           | \$0.00          | \$0.00          | \$0.00          | \$340.61           | \$909.39          | 27.25%        |
|                              | <b>Total Supplies</b>                   | <b>\$1,450.00</b>  | <b>\$321.94</b>    | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$340.61</b>    | <b>\$1,109.39</b> | <b>23.49%</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                               | \$9,348.00         | \$8,350.92         | \$371.99        | \$283.21        | \$339.42        | \$9,345.54         | \$2.46            | 99.97%        |
|                              | <b>Total Operating Costs</b>            | <b>\$11,686.00</b> | <b>\$10,688.53</b> | <b>\$371.99</b> | <b>\$283.21</b> | <b>\$339.42</b> | <b>\$11,683.15</b> | <b>\$2.85</b>     | <b>99.98%</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>\$14,511.00</b> | <b>\$11,495.85</b> | <b>\$402.99</b> | <b>\$332.88</b> | <b>\$683.32</b> | <b>\$12,915.04</b> | <b>\$1,595.96</b> | <b>89.00%</b> |
| <b>Elections</b>             |   |                    |                    |                 |                 |                 |                    |                   |               |
| 46900                        | Election Supplies                       | \$1,500.00         | \$734.12           | \$90.00         | \$0.00          | \$0.00          | \$824.12           | \$675.88          | 54.94%        |
|                              | <b>Total Other Supplies</b>             | <b>\$1,500.00</b>  | <b>\$734.12</b>    | <b>\$90.00</b>  | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$824.12</b>    | <b>\$675.88</b>   | <b>54.94%</b> |

| ACCT<br>CODES                    | DESCRIPTION                             | BUDGET<br>2013-14  | Last<br>QUARTER    | MONTH             |                   |                   | YTD                | BUDGET<br>BALANCE  | PERCENT<br>YTD |
|----------------------------------|---|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------|
|                                  |   |                    |                    | APR               | MAY               | JUNE              |                    |                    |                |
| <b>MUNICIPAL SERVICES (1800)</b> |   |                    |                    |                   |                   |                   |                    |                    |                |
| <b>GENERAL EXPENDITURES</b>      |   |                    |                    |                   |                   |                   |                    |                    |                |
| 41030                            | Part-Time Position                      | \$4,291.00         | \$403.78           | \$104.16          | \$157.76          | \$0.00            | \$665.70           | \$3,625.30         | 15.51%         |
|                                  | <b>Total Salary &amp; Wages</b>         | <b>\$4,291.00</b>  | <b>\$403.78</b>    | <b>\$104.16</b>   | <b>\$157.76</b>   | <b>\$0.00</b>     | <b>\$665.70</b>    | <b>\$3,625.30</b>  | <b>15.51%</b>  |
| 42010                            | F.I.C.A.                                | \$161.00           | \$20.97            | \$7.63            | \$10.16           | \$0.00            | \$38.76            | \$122.24           | 24.07%         |
| 42020                            | Medicare                                | \$56.00            | \$4.90             | \$1.79            | \$2.38            | \$0.00            | \$9.07             | \$46.93            | 16.20%         |
| 42080                            | Workers Comp. Assessment                | \$10.00            | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$10.00            | 0.00%          |
|                                  | <b>Total Employee Benefits</b>          | <b>\$227.00</b>    | <b>\$25.87</b>     | <b>\$9.42</b>     | <b>\$12.54</b>    | <b>\$0.00</b>     | <b>\$47.83</b>     | <b>\$179.17</b>    | <b>21.07%</b>  |
| 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%          |
|                                  | <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>   |
| 44010                            | Maintenance Bldg/Structure              | \$200.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$200.00           | 0.00%          |
| 44030                            | Maintenance Grounds/Roadways            | \$400.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$400.00           | 0.00%          |
| 44040                            | Maintenance Furn/Fix/Equip              | \$400.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$400.00           | 0.00%          |
| 44900                            | Other Maintenance Fuel/Oil              | \$400.00           | \$139.44           | \$0.00            | \$0.00            | \$0.00            | \$139.44           | \$260.56           | 34.86%         |
|                                  | <b>Total Purchased Property Serv</b>    | <b>\$1,400.00</b>  | <b>\$139.44</b>    | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$139.44</b>    | <b>\$1,260.56</b>  | <b>9.96%</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%          |
| 46030                            | Safety Equipment                        | \$100.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$100.00           | 0.00%          |
|                                  | <b>Total Supplies</b>                   | <b>\$1,100.00</b>  | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$1,100.00</b>  | <b>0.00%</b>   |
| 47060                            | Insurance (Non-Employee)                | \$548.00           | \$535.90           | \$0.00            | \$0.00            | \$0.00            | \$535.90           | \$12.10            | 97.79%         |
| 47160                            | Utilities                               | \$1,592.00         | \$393.40           | \$41.46           | \$43.26           | \$42.93           | \$521.05           | \$1,070.95         | 32.73%         |
| 47210                            | Workers Comp. Premium                   | \$498.00           | \$464.64           | \$0.00            | \$0.00            | \$0.00            | \$464.64           | \$33.36            | 93.30%         |
|                                  | <b>Total Operating Costs</b>            | <b>\$2,638.00</b>  | <b>\$1,393.94</b>  | <b>\$41.46</b>    | <b>\$43.26</b>    | <b>\$42.93</b>    | <b>\$1,521.59</b>  | <b>\$1,116.41</b>  | <b>57.68%</b>  |
| 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%          |
|                                  | <b>Total Municipal Ser (1800)</b>       | <b>\$9,656.00</b>  | <b>\$1,963.03</b>  | <b>\$155.04</b>   | <b>\$213.56</b>   | <b>\$42.93</b>    | <b>\$2,374.56</b>  | <b>\$7,281.44</b>  | <b>24.59%</b>  |
|                                  | <b>Grand Total General Expenditures</b> | <b>\$94,358.00</b> | <b>\$58,320.34</b> | <b>\$5,232.23</b> | <b>\$5,169.28</b> | <b>\$4,273.24</b> | <b>\$72,995.09</b> | <b>\$21,362.91</b> | <b>77.36%</b>  |
| <b>101 GENERAL</b>               |   |                    |                    |                   |                   |                   |                    |                    |                |
| 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%          |
|                                  | <b>Total Transfers</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>   |

ACCT DESCRIPTION BUDGET 2013-14 Last QUARTER MONTH APR MONTH MAY MONTH JUNE YTD BUDGET BALANCE PERCENT YDT

| ACCT CODES                             | DESCRIPTION                        | BUDGET 2013-14 | Last QUARTER | MONTH APR | MONTH MAY | MONTH JUNE | YTD      | BUDGET BALANCE | PERCENT YDT |
|--|------------------------------------|----------------|--------------|-----------|-----------|------------|----------|----------------|-------------|
| Environmental 1/16 Rev                 |                                    |                |              |           |           |            |          |                |             |
| 31230                                  | Gross Receipts Environmental       | \$595.00       | \$474.30     | \$13.92   | \$69.19   | \$36.97    | \$594.38 | \$0.62         | 99.90%      |
|  | Grand Total Environmental 1/16 Rev | \$595.00       | \$474.30     | \$13.92   | \$69.19   | \$36.97    | \$594.38 | \$0.62         | 99.90%      |
| Environmental 1/16 Expenditures (2170) |                                    |                |              |           |           |            |          |                |             |
| 41030                                  | Part Time Positions                | \$800.00       | \$0.00       | \$0.00    | \$0.00    | \$0.00     | \$0.00   | \$800.00       | 0.00%       |
|  | Total Salary & Wages               | \$800.00       | \$0.00       | \$0.00    | \$0.00    | \$0.00     | \$0.00   | \$800.00       | 0.00%       |
| 42010                                  | FICA                               | \$75.00        | \$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   | \$18.00        | 0.00%       |
| 42080                                  | Work Comp Assessment               | \$2.00         | \$0.00       | \$0.00    | \$0.00    | \$0.00     | \$0.00   | \$2.00         | 0.00%       |
|  | Total Employee Benefits            | \$95.00        | \$0.00       | \$0.00    | \$0.00    | \$0.00     | \$0.00   | \$95.00        | 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%       |
| 44030                                  | Purchased Property Services        | \$900.00       | \$0.00       | \$0.00    | \$0.00    | \$0.00     | \$0.00   | \$900.00       | 0.00%       |
| 45900                                  | Contractual Services               | \$604.00       | \$456.00     | \$0.00    | \$0.00    | \$0.00     | \$456.00 | \$148.00       | 75.50%      |
|  | Total Operating Costs              | \$1,504.00     | \$456.00     | \$0.00    | \$0.00    | \$0.00     | \$456.00 | \$1,048.00     | 30.32%      |
| 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     | \$2,475.00     | \$456.00     | \$0.00    | \$0.00    | \$0.00     | \$456.00 | \$2,019.00     | 18.42%      |

| ACCT<br>CODES       | DESCRIPTION                      | BUDGET            |                   |               | MONTH<br>APR    | MONTH<br>MAY  | MONTH<br>JUNE     | YTD               | BUDGET<br>BALANCE | PERCENT<br>YTD |
|---------------------|----------------------------------|-------------------|-------------------|---------------|-----------------|---------------|-------------------|-------------------|-------------------|----------------|
|                     |                                  | 2013-14           | Last<br>QUARTER   |               |                 |               |                   |                   |                   |                |
| <b>EMS 206</b>      |                                  |                   |                   |               |                 |               |                   |                   |                   |                |
| <b>EMS REVENUES</b> |                                  |                   |                   |               |                 |               |                   |                   |                   |                |
| 37090               | State Emergency Medical Services | \$5,106.00        | \$5,351.00        | \$0.00        | \$0.00          | \$0.00        | \$5,351.00        | (\$245.00)        | 104.80%           |                |
| 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        | \$100.00        | \$0.00        | \$100.00          | (\$100.00)        | 0.00%             |                |
|                     | <b>Grand Total EMS Revenues</b>  | <b>\$5,106.00</b> | <b>\$5,351.00</b> | <b>\$0.00</b> | <b>\$100.00</b> | <b>\$0.00</b> | <b>\$5,451.00</b> | <b>(\$245.00)</b> | <b>106.76%</b>    |                |
| 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%             |                |

| <b>EMS EXPENDITURES</b> |   |                   |                   |                 |                 |                |                   |                   |               |  |
|-------------------------|---|-------------------|-------------------|-----------------|-----------------|----------------|-------------------|-------------------|---------------|--|
| 43010                   | Mileage Reimbursement                   | \$500.00          | \$0.00            | \$0.00          | \$0.00          | \$0.00         | \$0.00            | \$500.00          | 0.00%         |  |
| 43020                   | Per Deim                                | \$100.00          | \$0.00            | \$0.00          | \$65.83         | \$0.00         | \$65.83           | \$34.17           | 65.83%        |  |
|                         | <b>Total Travel</b>                     | <b>\$600.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$65.83</b>  | <b>\$0.00</b>  | <b>\$65.83</b>    | <b>\$534.17</b>   | <b>10.97%</b> |  |
| 44040                   | Maintenance Vehicle/Equip.              | \$1,210.00        | \$1,092.61        | \$0.00          | \$0.00          | \$0.00         | \$1,092.61        | \$117.39          | 90.30%        |  |
| 44900                   | Other Maintenance (Fuel)                | \$325.00          | \$325.00          | \$0.00          | \$0.00          | \$0.00         | \$325.00          | \$0.00            | 0.00%         |  |
|                         | <b>Total Purchased Property Service</b> | <b>\$1,535.00</b> | <b>\$1,417.61</b> | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$1,417.61</b> | <b>\$117.39</b>   | <b>92.35%</b> |  |
| 46040                   | Uniforms - Linen                        | \$0.00            | \$0.00            | \$0.00          | \$0.00          | \$0.00         | \$0.00            | \$0.00            | 0.00%         |  |
| 46900                   | Other Supplies                          | \$676.68          | \$430.50          | \$0.00          | \$0.00          | \$0.00         | \$430.50          | \$246.18          | 63.62%        |  |
|                         | <b>Total Supplies</b>                   | <b>\$676.68</b>   | <b>\$430.50</b>   | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$430.50</b>   | <b>\$246.18</b>   | <b>63.62%</b> |  |
| 47040                   | Employee Training                       | \$2,290.00        | \$869.49          | \$415.00        | \$524.63        | \$0.00         | \$1,809.12        | \$480.88          | 79.00%        |  |
| 47060                   | Insurance                               | \$1,760.00        | \$1,758.12        | \$0.00          | \$0.00          | \$0.00         | \$1,758.12        | \$1.88            | 99.89%        |  |
| 47070                   | Postage                                 | \$111.00          | \$15.74           | \$0.00          | \$0.00          | \$0.00         | \$15.74           | \$95.26           | 14.18%        |  |
| 47150                   | Telephone                               | \$207.00          | \$121.75          | \$17.56         | \$17.56         | \$17.56        | \$174.43          | \$32.57           | 84.27%        |  |
|                         | <b>Total Operating Costs</b>            | <b>\$4,368.00</b> | <b>\$2,765.10</b> | <b>\$432.56</b> | <b>\$542.19</b> | <b>\$17.56</b> | <b>\$3,757.41</b> | <b>\$610.59</b>   | <b>86.02%</b> |  |
| 48020                   | Equipment & Machinery                   | \$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 EMS Expenditures</b>     | <b>\$7,179.68</b> | <b>\$4,613.21</b> | <b>\$432.56</b> | <b>\$608.02</b> | <b>\$0.00</b>  | <b>\$5,671.35</b> | <b>\$1,508.33</b> | <b>78.99%</b> |  |



| ACCT<br>CODES            | DESCRIPTION                             | BUDGET             |                    |                 | YTD             | MONTH<br>JUNE     | MONTH<br>MAY    | MONTH<br>APR       | Last<br>QUARTER | MONTH<br>APR      | MONTH<br>MAY    | MONTH<br>JUNE      | YTD                | BUDGET<br>BALANCE | PERCENT<br>YTD |
|--------------------------|---|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|--------------------|-----------------|-------------------|-----------------|--------------------|--------------------|-------------------|----------------|
|                          |   | 2013-14            |                    |                 |                 |                   |                 |                    |                 |                   |                 |                    |                    |                   |                |
| <b>FIRE 209</b>          |   |                    |                    |                 |                 |                   |                 |                    |                 |                   |                 |                    |                    |                   |                |
| <b>FIRE REVENUES</b>     |   |                    |                    |                 |                 |                   |                 |                    |                 |                   |                 |                    |                    |                   |                |
| 36010                    | Contributions/Donations                 | \$0.00             | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00             | \$0.00            | 0.00%          |
| 36030                    | Investment Income                       | \$0.00             | \$0.00             | \$11.80         | \$0.00          | \$0.00            | \$11.80         | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$11.80            | (\$11.80)          | \$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          | \$0.00            | \$0.00          | \$0.00             | \$0.00             | \$0.00            | 0.00%          |
|                          | <b>Total Misc. Revenues</b>             | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$11.80</b>  | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$11.80</b>  | <b>\$0.00</b>      | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$11.80</b>     | <b>(\$11.80)</b>   | <b>\$0.00</b>     | <b>0.00%</b>   |
| 37120                    | State - Fire Allotment                  | \$65,058.00        | \$63,400.00        | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$63,400.00        | \$0.00          | \$0.00            | \$0.00          | \$63,400.00        | \$1,658.00         | \$0.00            | 97.45%         |
| 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             | \$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             | \$0.00            | 0.00%          |
|                          | <b>Total Inter-Gov Grants</b>           | <b>\$65,058.00</b> | <b>\$63,400.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$63,400.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$63,400.00</b> | <b>\$1,658.00</b>  | <b>\$0.00</b>     | <b>97.45%</b>  |
|                          | <b>Grand Total Fire Revenues</b>        | <b>\$65,058.00</b> | <b>\$63,400.00</b> | <b>\$11.80</b>  | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$11.80</b>  | <b>\$63,400.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$63,411.80</b> | <b>\$1,646.20</b>  | <b>\$0.00</b>     | <b>97.47%</b>  |
| <b>FIRE EXPENDITURES</b> |   |                    |                    |                 |                 |                   |                 |                    |                 |                   |                 |                    |                    |                   |                |
| 43010                    | Mileage Reimbursement                   | \$340.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$340.00           | \$0.00            | 0.00%          |
| 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             | \$0.00            | 0.00%          |
|                          | <b>Total Travel</b>                     | <b>\$340.00</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>\$0.00</b>   | <b>\$0.00</b>      | <b>\$340.00</b>    | <b>\$0.00</b>     | <b>0.00%</b>   |
| 44010                    | Maintenance Bldgs/Structures            | \$207.00           | \$0.00             | \$0.00          | \$0.00          | \$126.74          | \$0.00          | \$0.00             | \$0.00          | \$126.74          | \$0.00          | \$206.17           | \$0.83             | \$0.00            | 0.00%          |
| 44040                    | Maintenance-veh/firm/fix/equip          | \$2,125.00         | \$1,493.20         | \$84.04         | \$0.00          | \$157.36          | \$91.73         | \$157.36           | \$157.36        | \$157.36          | \$91.73         | \$1,826.33         | \$298.67           | \$0.00            | 85.94%         |
| 44900                    | Other Maintenance-Fuel/Oil              | \$820.00           | \$168.95           | \$0.00          | \$0.00          | \$642.09          | \$0.00          | \$642.09           | \$642.09        | \$642.09          | \$0.00          | \$811.04           | \$8.96             | \$0.00            | 98.91%         |
|                          | <b>Total Purchased Property Service</b> | <b>\$3,152.00</b>  | <b>\$1,662.15</b>  | <b>\$84.04</b>  | <b>\$0.00</b>   | <b>\$926.19</b>   | <b>\$171.16</b> | <b>\$926.19</b>    | <b>\$926.19</b> | <b>\$926.19</b>   | <b>\$171.16</b> | <b>\$2,843.54</b>  | <b>\$308.46</b>    | <b>\$0.00</b>     | <b>90.21%</b>  |
| 45900                    | Other Contractual Services              | \$1,114.00         | \$1,114.00         | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$1,114.00         | \$0.00             | \$0.00            | 100.00%        |
|                          | <b>Total Other Contractual Services</b> | <b>\$1,114.00</b>  | <b>\$1,114.00</b>  | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$1,114.00</b>  | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$1,114.00</b>  | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>100.00%</b> |
| 46010                    | Supplies                                | \$400.00           | \$128.80           | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$128.80           | \$0.00          | \$0.00            | \$10.23         | \$139.03           | \$260.97           | \$0.00            | 34.76%         |
| 46020                    | Non-capital Furniture/Fixture/Equip     | \$315.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$315.00           | \$0.00            | 0.00%          |
| 46900                    | Other Supplies                          | \$965.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$965.00           | \$0.00            | 0.00%          |
|                          | <b>Total Supplies</b>                   | <b>\$1,680.00</b>  | <b>\$128.80</b>    | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$128.80</b>    | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$10.23</b>  | <b>\$139.03</b>    | <b>\$1,540.97</b>  | <b>\$0.00</b>     | <b>8.28%</b>   |
| 47040                    | Employee Training                       | \$200.00           | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$200.00           | \$0.00            | 0.00%          |
| 47060                    | Insurance - (non-employee)              | \$13,470.00        | \$12,176.25        | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$12,176.25        | \$0.00          | \$0.00            | \$0.00          | \$12,176.25        | \$1,293.75         | \$0.00            | 90.40%         |
| 47070                    | Postage                                 | \$44.00            | \$6.97             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$6.97             | \$0.00          | \$0.00            | \$0.00          | \$6.97             | \$37.03            | \$0.00            | 15.84%         |
| 47150                    | Telephone                               | \$1,217.00         | \$920.59           | \$98.23         | \$0.00          | \$99.05           | \$98.23         | \$920.59           | \$98.23         | \$99.05           | \$98.23         | \$1,216.10         | \$0.90             | \$0.00            | 99.93%         |
| 47160                    | Utilities                               | \$5,889.00         | \$5,420.38         | \$152.21        | \$0.00          | \$120.09          | \$152.21        | \$5,420.38         | \$152.21        | \$120.09          | \$162.82        | \$5,855.50         | \$33.50            | \$0.00            | 99.43%         |
|                          | <b>Total Operating Costs</b>            | <b>\$20,820.00</b> | <b>\$18,524.19</b> | <b>\$250.44</b> | <b>\$0.00</b>   | <b>\$219.14</b>   | <b>\$250.44</b> | <b>\$18,524.19</b> | <b>\$250.44</b> | <b>\$219.14</b>   | <b>\$261.05</b> | <b>\$19,254.82</b> | <b>\$1,565.18</b>  | <b>\$0.00</b>     | <b>92.48%</b>  |
| 48020                    | Equipment                               | \$6,722.00         | \$0.00             | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$0.00          | \$0.00            | \$0.00          | \$0.00             | \$6,722.00         | \$0.00            | 0.00%          |
| 48050                    | Capital Outlay-Lease Purchase           | \$25,273.00        | \$25,273.00        | \$0.00          | \$0.00          | \$0.00            | \$0.00          | \$25,273.00        | \$0.00          | \$0.00            | \$0.00          | \$25,273.00        | \$0.00             | \$0.00            | 100.00%        |
|                          | <b>Total Capital Purchases</b>          | <b>\$31,995.00</b> | <b>\$25,273.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$25,273.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$25,273.00</b> | <b>\$6,722.00</b>  | <b>\$0.00</b>     | <b>78.99%</b>  |
|                          | <b>Grand Total Fire Expenditures</b>    | <b>\$59,101.00</b> | <b>\$46,702.14</b> | <b>\$334.48</b> | <b>\$442.44</b> | <b>\$1,145.33</b> | <b>\$334.48</b> | <b>\$46,702.14</b> | <b>\$334.48</b> | <b>\$1,145.33</b> | <b>\$442.44</b> | <b>\$48,624.39</b> | <b>\$10,476.61</b> | <b>\$0.00</b>     | <b>82.27%</b>  |

| ACCT<br>CODES                              | DESCRIPTION                         | BUDGET            |                   |                 | MONTH           | MONTH           | MONTH             | YTD              | BUDGET        | PERCENT        |
|--|-------------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-------------------|------------------|---------------|----------------|
|  |                                     | 2013-14           | Last              | QUARTER         |                 |                 |                   |                  |               |                |
| <b>MUNICIPAL STREET<br/>(216) REVENUES</b> |                                     |                   |                   |                 |                 |                 |                   |                  |               |                |
| 32300                                      | Gasoline Tax-Regular                | \$0.00            | \$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           | \$0.00        | 0.00%          |
|  | <b>Total Gasoline Tax</b>           | <b>\$5,004.00</b> | <b>\$3,753.00</b> | <b>\$417.00</b> | <b>\$417.00</b> | <b>\$417.00</b> | <b>\$5,004.00</b> | <b>\$0.00</b>    | <b>\$0.00</b> | <b>100.00%</b> |
| 37050                                      | State-Coop (SHTD)                   | \$0.00            | \$0.00            | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$0.00           | \$0.00        | 0.00%          |
| 34900                                      | Other Charges                       | \$0.00            | \$0.00            | \$25.19         | \$0.00          | \$0.00          | \$25.19           | (\$25.19)        | \$0.00        | 0.00%          |
|  | State - Other                       | \$0.00            | \$0.00            | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$0.00           | \$0.00        | 0.00%          |
|  | <b>Grand Total Municipal St Rev</b> | <b>\$5,004.00</b> | <b>\$3,753.00</b> | <b>\$442.19</b> | <b>\$417.00</b> | <b>\$417.00</b> | <b>\$5,029.19</b> | <b>(\$25.19)</b> | <b>\$0.00</b> | <b>100.50%</b> |

| <b>MUNICIPAL STREET<br/>(216) EXPENDITURES</b> |   |                   |                   |                |                |                |                   |                   |               |               |
|--|---|-------------------|-------------------|----------------|----------------|----------------|-------------------|-------------------|---------------|---------------|
| 44030  | Maint. Grounds/Roadways                 | \$100.00          | \$0.00            | \$0.00         | \$0.00         | \$0.00         | \$0.00            | \$100.00          | \$0.00        | 0.00%         |
| 44040  | Maint. Vehicle/Equipment                | \$1,145.00        | \$821.74          | \$0.00         | \$0.00         | \$0.00         | \$821.74          | \$323.26          | \$0.00        | 71.77%        |
| 44900  | Other Maintenance (Fuel)                | \$500.00          | \$0.00            | \$0.00         | \$0.00         | \$0.00         | \$0.00            | \$500.00          | \$0.00        | 0.00%         |
|  | <b>Total Purchased Property Service</b> | <b>\$1,745.00</b> | <b>\$821.74</b>   | <b>\$0.00</b>  | <b>\$0.00</b>  | <b>\$0.00</b>  | <b>\$821.74</b>   | <b>\$923.26</b>   | <b>\$0.00</b> | <b>47.09%</b> |
| 45030  | Professional Services                   | \$1,100.00        | \$1,081.25        | \$0.00         | \$0.00         | \$0.00         | \$1,081.25        | \$18.75           | \$0.00        | 98.30%        |
| 47060  | Total Contractual Services              | \$1,100.00        | \$1,081.25        | \$0.00         | \$0.00         | \$0.00         | \$1,081.25        | \$18.75           | \$0.00        | 98.30%        |
| 47060  | Insurance (Non-Employee)                | \$591.00          | \$548.61          | \$0.00         | \$0.00         | \$0.00         | \$548.61          | \$42.39           | \$0.00        | 92.83%        |
| 47160  | Utilities                               | \$892.00          | \$547.62          | \$63.73        | \$63.04        | \$63.04        | \$737.75          | \$154.25          | \$0.00        | 82.71%        |
| 47210  | Work Comp Premium                       | \$0.00            | \$0.00            | \$0.00         | \$0.00         | \$0.00         | \$0.00            | \$0.00            | \$0.00        | 0.00%         |
|  | <b>Total Operating Costs</b>            | <b>\$1,483.00</b> | <b>\$1,096.23</b> | <b>\$63.73</b> | <b>\$63.04</b> | <b>\$63.04</b> | <b>\$1,286.36</b> | <b>\$196.64</b>   | <b>\$0.00</b> | <b>86.74%</b> |
| 48020  | Equipment/Machinery                     | \$1,000.00        | \$64.89           | \$0.00         | \$0.00         | \$0.00         | \$64.89           | \$935.11          | \$0.00        | 6.49%         |
|  | <b>Total Capital Outlay</b>             | <b>\$1,000.00</b> | <b>\$64.89</b>    | <b>\$0.00</b>  | <b>\$0.00</b>  | <b>\$0.00</b>  | <b>\$64.89</b>    | <b>\$935.11</b>   | <b>\$0.00</b> | <b>6.49%</b>  |
|  | <b>Grand Total Municipal St Exp</b>     | <b>\$5,328.00</b> | <b>\$3,064.11</b> | <b>\$63.73</b> | <b>\$63.04</b> | <b>\$63.04</b> | <b>\$3,254.24</b> | <b>\$2,073.76</b> | <b>\$0.00</b> | <b>61.08%</b> |

| ACCT<br>CODES        | DESCRIPTION                              | BUDGET            |  | Last<br>QUARTER | MONTH<br>APR  | MONTH<br>MAY  | MONTH<br>JUNE | YTD             | BUDGET          |     | PERCENT<br>YTD |
|----------------------|--|-------------------|--|-----------------|---------------|---------------|---------------|-----------------|-----------------|-----|----------------|
|                      |  | 2013-14           |  |                 |               |               |               |                 | BALANCE         | YTD |                |
| <b>CEMETERY FUND</b> |  |                   |  |                 |               |               |               |                 |                 |     |                |
| <b>REVENUES</b>      |  |                   |  |                 |               |               |               |                 |                 |     |                |
| 34990                | Other Charges for Services               | \$1,000.00        |  | \$400.00        | \$0.00        | \$0.00        | \$0.00        | \$400.00        | \$600.00        |     | 40.00%         |
|                      | <b>Grand Total Other Chrg for Serv</b>   | <b>\$1,000.00</b> |  | <b>\$400.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$400.00</b> | <b>\$600.00</b> |     | <b>40.00%</b>  |
| <b>CEMETERY FUND</b> |  |                   |  |                 |               |               |               |                 |                 |     |                |
| <b>EXPENDITURES</b>  |  |                   |  |                 |               |               |               |                 |                 |     |                |
| 41030                | Part Time Positions                      | \$200.00          |  | \$0.00          | \$0.00        | \$0.00        | \$0.00        | \$0.00          | \$200.00        |     | 0.00%          |
|                      | <b>Total Salary &amp; Wages</b>          | <b>\$200.00</b>   |  | <b>\$0.00</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>   | <b>\$200.00</b> |     | <b>0.00%</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                    | \$428.00          |  | \$347.90        | \$0.00        | \$0.00        | \$0.00        | \$347.90        | \$80.10         |     | 81.29%         |
|                      | <b>Total Purchased Property Ser</b>      | <b>\$428.00</b>   |  | <b>\$347.90</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$347.90</b> | <b>\$80.10</b>  |     | <b>81.29%</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>\$347.90</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$347.90</b> | <b>\$360.10</b> |     | <b>49.14%</b>  |

| <b>INFRASTRUCTURE (311)</b> |   |                   |  |                 |                |                 |                |                   |                 |  |               |
|-----------------------------|---|-------------------|--|-----------------|----------------|-----------------|----------------|-------------------|-----------------|--|---------------|
| <b>REVENUES</b>             |   |                   |  |                 |                |                 |                |                   |                 |  |               |
| 31240                       | MIGRT - 1/8%                                | \$1,900.00        |  | \$948.69        | \$27.88        | \$138.51        | \$74.01        | \$1,189.09        | \$710.91        |  | 62.58%        |
|                             | <b>Total Misc. Revenues</b>                 | <b>\$1,900.00</b> |  | <b>\$948.69</b> | <b>\$27.88</b> | <b>\$138.51</b> | <b>\$74.01</b> | <b>\$1,189.09</b> | <b>\$710.91</b> |  | <b>62.58%</b> |
|                             | <b>Grand Total Infrastructure (311) Rev</b> | <b>\$1,900.00</b> |  | <b>\$948.69</b> | <b>\$27.88</b> | <b>\$138.51</b> | <b>\$74.01</b> | <b>\$1,189.09</b> | <b>\$710.91</b> |  | <b>62.58%</b> |

| <b>INFRASTRUCTURE (2160)</b> |  |                   |  |                   |               |               |               |                   |                 |  |               |
|------------------------------|--|-------------------|--|-------------------|---------------|---------------|---------------|-------------------|-----------------|--|---------------|
| <b>EXPENDITURES</b>          |  |                   |  |                   |               |               |               |                   |                 |  |               |
| 44010                        | Maintenance Bldg/Structure                   | \$250.00          |  | \$0.00            | \$0.00        | \$0.00        | \$0.00        | \$0.00            | \$250.00        |  | 0.00%         |
| 44040                        | Maintenance Veh/Furn/Equip                   | \$250.00          |  | \$0.00            | \$0.00        | \$0.00        | \$0.00        | \$0.00            | \$250.00        |  | 0.00%         |
|                              | <b>Total Purchased Property Service</b>      | <b>\$500.00</b>   |  | <b>\$0.00</b>     | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>     | <b>\$500.00</b> |  | <b>0.00%</b>  |
| 46020                        | Non-Capital Furn/Fix/Equip                   | \$2,600.00        |  | \$2,599.64        | \$0.00        | \$0.00        | \$0.00        | \$2,599.64        | \$0.36          |  | 99.99%        |
|                              | <b>Total Supplies</b>                        | <b>\$2,600.00</b> |  | <b>\$2,599.64</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$2,599.64</b> | <b>\$0.36</b>   |  | <b>99.99%</b> |
| 48020                        | Equipment & Machinery                        | \$400.00          |  | \$0.00            | \$0.00        | \$0.00        | \$0.00        | \$0.00            | \$400.00        |  | 0.00%         |
|                              | <b>Total Capital Purchases</b>               | <b>\$400.00</b>   |  | <b>\$0.00</b>     | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>     | <b>\$400.00</b> |  | <b>0.00%</b>  |
|                              | <b>Grand Total Infrastructure Exp (2160)</b> | <b>\$3,500.00</b> |  | <b>\$2,599.64</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$2,599.64</b> | <b>\$900.36</b> |  | <b>74.28%</b> |

| ACCT<br>CODES                       | DESCRIPTION                               | BUDGET<br>2013-14  | Last<br>QUARTER    | MONTH<br>APR      | MONTH<br>May      | MONTH<br>JUNE     | YTD                | BUDGET<br>BALANCE  | PERCENT<br>YTD |
|-------------------------------------|---|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------|
|                                     |   |                    |                    |                   |                   |                   |                    |                    |                |
| <b>Water Utilities' (500)</b>       |   |                    |                    |                   |                   |                   |                    |                    |                |
| <b>Water Utility Revenues</b>       |   |                    |                    |                   |                   |                   |                    |                    |                |
| 34230                               | Utilities Services-Revenues               | \$16,700.00        | \$11,935.12        | \$1,367.58        | \$1,657.87        | \$1,740.04        | \$16,700.61        | (\$0.61)           | 100.00%        |
| 34240                               | Utilities Services-Connections            | \$95.00            | \$275.00           | \$0.00            | \$0.00            | \$0.00            | \$275.00           | (\$180.00)         | 289.47%        |
| 34990                               | Other Charges for Services                | \$12.00            | \$283.01           | \$0.00            | \$0.00            | \$0.00            | \$283.01           | (\$271.01)         | 2358.42%       |
|                                     | <b>Total Charges For Services</b>         | <b>\$16,807.00</b> | <b>\$12,493.13</b> | <b>\$1,367.58</b> | <b>\$1,657.87</b> | <b>\$1,740.04</b> | <b>\$17,258.62</b> | <b>(\$451.62)</b>  | <b>102.69%</b> |
| 36030                               | Investment Income                         | \$244.00           | \$215.52           | \$9.14            | \$28.01           | \$37.89           | \$290.56           | (\$46.56)          | 119.08%        |
| 36050                               | Penalties                                 | \$110.00           | \$107.01           | \$0.00            | \$20.00           | \$35.00           | \$162.01           | (\$52.01)          | 147.28%        |
| 36090                               | Gov. Gross Receipts                       | \$520.00           | \$389.86           | \$41.13           | \$46.72           | \$47.76           | \$525.47           | (\$5.47)           | 101.05%        |
|                                     | <b>Total Misc. Revenues</b>               | <b>\$874.00</b>    | <b>\$712.39</b>    | <b>\$50.27</b>    | <b>\$94.73</b>    | <b>\$120.65</b>   | <b>\$978.04</b>    | <b>(\$104.04)</b>  | <b>111.90%</b> |
|                                     | <b>Total Water Utilities Rev (505)</b>    | <b>\$17,681.00</b> | <b>\$13,205.52</b> | <b>\$1,417.85</b> | <b>\$1,752.60</b> | <b>\$1,860.69</b> | <b>\$18,236.66</b> | <b>(\$555.66)</b>  | <b>103.14%</b> |
| <b>Water Utility(2140)</b>          |   |                    |                    |                   |                   |                   |                    |                    |                |
| <b>Water Utilities Expenditures</b> |   |                    |                    |                   |                   |                   |                    |                    |                |
| 41020                               | Full-Time Positions                       | \$1,806.00         | \$1,766.49         | \$0.00            | \$0.00            | \$0.00            | \$1,766.49         | \$39.51            | 97.81%         |
| 41030                               | Part-Time Positions                       | \$2,318.00         | \$1,339.29         | \$22.48           | \$0.00            | \$0.00            | \$1,361.77         | \$956.23           | 58.75%         |
|                                     | <b>Total Salary &amp; Wages</b>           | <b>\$4,124.00</b>  | <b>\$3,105.78</b>  | <b>\$22.48</b>    | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$3,128.26</b>  | <b>\$995.74</b>    | <b>75.85%</b>  |
| 42010                               | F.I.C.A.                                  | \$200.00           | \$196.62           | \$0.00            | \$0.00            | \$0.00            | \$196.62           | \$3.38             | 98.31%         |
| 42020                               | Medicare                                  | \$84.00            | \$45.99            | \$0.00            | \$0.00            | \$0.00            | \$45.99            | \$38.01            | 54.75%         |
| 42080                               | Workers' Compensation                     | \$0.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$0.00             | 0.00%          |
|                                     | <b>Total Employee Benefits</b>            | <b>\$284.00</b>    | <b>\$242.61</b>    | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$242.61</b>    | <b>\$41.39</b>     | <b>85.43%</b>  |
| 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             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$300.00           | 0.00%          |
|                                     | <b>Total Travel</b>                       | <b>\$300.00</b>    | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$300.00</b>    | <b>0.00%</b>   |
| 44030                               | Maintenance Grounds/Roadways              | \$2,100.00         | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$2,100.00         | 0.00%          |
| 44040                               | Maint. Veh/Furn/Equip                     | \$55,072.00        | \$528.56           | \$0.00            | \$0.00            | \$121.79          | \$650.35           | \$54,421.65        | 1.18%          |
| 44900                               | Maintenance                               | \$337.00           | \$245.00           | \$0.00            | \$0.00            | \$0.00            | \$245.00           | \$92.00            | 72.70%         |
|                                     | <b>Total Purchased Property Serv</b>      | <b>\$57,509.00</b> | <b>\$773.56</b>    | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$121.79</b>   | <b>\$895.35</b>    | <b>\$56,521.65</b> | <b>1.56%</b>   |
| 45030                               | Professional Services                     | \$0.00             | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$0.00             | 0.00%          |
|                                     | <b>Total Contractual Services</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>   |
| 46010                               | Supplies                                  | \$1,040.00         | \$670.85           | \$75.00           | \$0.00            | \$6.00            | \$751.85           | \$288.15           | 72.29%         |
| 46020                               | Non-Capital Furn/Fix/Equip                | \$200.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$200.00           | 0.00%          |
| 46030                               | Safety Equipment                          | \$50.00            | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$50.00            | 0.00%          |
|                                     | <b>Total Supplies</b>                     | <b>\$1,290.00</b>  | <b>\$670.85</b>    | <b>\$75.00</b>    | <b>\$0.00</b>     | <b>\$6.00</b>     | <b>\$751.85</b>    | <b>\$538.15</b>    | <b>58.28%</b>  |
| 47040                               | Employee Training                         | \$130.00           | \$0.00             | \$0.00            | \$0.00            | \$0.00            | \$0.00             | \$130.00           | 0.00%          |
| 47060                               | Insurance                                 | \$2,702.00         | \$1,931.83         | \$0.00            | \$0.00            | \$0.00            | \$1,931.83         | \$770.17           | 71.50%         |
| 47070                               | Postage                                   | \$110.00           | \$89.90            | \$0.00            | \$9.18            | \$0.00            | \$99.08            | \$10.92            | 90.07%         |
| 47140                               | Subs & Dues                               | \$1,368.00         | \$803.81           | \$519.13          | \$0.00            | \$0.00            | \$1,322.94         | \$45.06            | 96.71%         |
| 47160                               | Utilities                                 | \$865.00           | \$640.52           | \$62.72           | \$83.01           | \$70.76           | \$857.01           | \$7.99             | 99.08%         |
| 47210                               | Workers Comp Premium                      | \$338.00           | \$236.79           | \$0.00            | \$0.00            | \$0.00            | \$236.79           | \$101.21           | 70.06%         |
|                                     | <b>Total Operating Costs</b>              | <b>\$5,513.00</b>  | <b>\$3,702.85</b>  | <b>\$581.85</b>   | <b>\$92.19</b>    | <b>\$70.76</b>    | <b>\$4,447.65</b>  | <b>\$1,065.35</b>  | <b>80.68%</b>  |
| 48900                               | Other Capital Purchases                   | \$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>\$1,000.00</b>  | <b>\$0.00</b>  |
|                                     | <b>Grand Total Water Utilities Expend</b> | <b>\$59,020.00</b> | <b>\$8,495.65</b>  | <b>\$679.33</b>   | <b>\$92.19</b>    | <b>\$198.55</b>   | <b>\$9,465.72</b>  | <b>\$59,554.28</b> | <b>13.71%</b>  |

STATE OF NEW MEXICO  
Village of House

**Schedule of Findings and Responses  
For the Year Ended June 30, 2014**

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, 2014

EXIT CONFERENCE

The contents of this report were discussed on November 24, 2014 with Anita Allen, Village Clerk/Treasurer, Sherman Martin, Mayor and Ronny Fouts, CPA.



Ronny Fouts, CPA  
Melrose, New Mexico  
November 24, 2014