

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Year Ended June 30, 2016**

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STATE OF NEW MEXICO
Village of House
Table of Contents
June 30, 2016

	Page
Table of Contents	1
Official Roster	2
Independent Accountant's Report on Applying Agreed Upon Procedures.....	3-6
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) General Fund	7
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Emergency Medical Services Fund	8
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Fire Protection Fund	9
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Municipal Streets Fund	10
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Cemetery Fund	11
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Infrastructure Fund.....	12
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Proprietary Fund – Water and Sewer Fund	13
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP) Proprietary Fund – Solid Waste Fund	14
Copy of Year-end Financial Report to DFA	15
Schedule of Findings and Responses.....	16
Exit Conference	17

STATE OF NEW MEXICO
Village of House

Official Roster
For the year ended June 30, 2016

VILLAGE COUNCIL

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

VILLAGE OFFICIALS

Sherman Martin Mayor
Anita Allen Clerk/Treasurer

RONNY FOUTS
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Sherman Martin, Mayor and
The Village Council
Village of House
and Timothy Keller, New Mexico State Auditor

We have performed the procedures enumerated below for the Village of House for the year ended June 30, 2016. 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 56% of the transactions and the dollar amount was \$184,384.

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 53% of transactions and dollar amount was \$142,609.

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

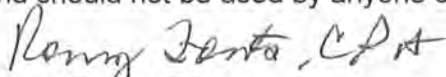
If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (l) (3) (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 21, 2016

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, 2016

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,501	\$ 3,501	\$ 5,362	\$ 1,861
NM Gross Receipts Taxes	10,360	10,360	27,683	17,323
Cigarette Taxes	-	-	-	-
Gasoline Taxes	904	904	1,111	207
Motor Vehicle	280	280	278	(2)
Licenses and Permits	50	50	40	(10)
Charges for Services	5,100	5,100	6,237	1,137
Miscellaneous	9,059	9,059	4,868	(4,191)
Small Cities Assistance	90,000	90,000	90,000	-
Total Revenues	\$ 119,254	\$ 119,254	\$ 135,579	\$ 16,325
Expenditures:				
General Government	\$ 73,285	\$ 73,285	\$ 67,475	\$ 5,810
Public Safety	108,576	108,576	104,230	4,346
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Streets and Drainage	2,200	2,200	1,352	848
Capital Outlay	-	-	-	-
Total Expenditures	184,061	184,061	173,057	11,004
Excess (deficiency) of revenues over expenditures	(64,807)	(64,807)	(37,478)	27,329
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Cash Balance at beginning of year	159,396	195,396	195,396	-
Cash balance at end of year	\$ 94,589	\$ 130,589	\$ 157,918	\$ 27,329

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, 2016

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
State Emergency Medical Services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Other Charge	-	-	-	-
Total Revenues	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Expenditures:				
Public Safety	5,000	5,000	60	4,940
Capital Outlay	-	-	-	-
Total Expenditures	5,000	5,000	60	4,940
Excess (deficiency) of revenues over expenditures	-	-	(60)	(60)
Other financing sources (uses):				
Operating transfers in	-	-	48	48
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	48	48
Revenues and Other financing sources over (under) Expenditures & Other uses	-	-	(12)	(12)
Cash Balance at beginning of year	12	12	12	-
Cash balance at end of year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ (12)</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, 2016

	Budgeted Amounts		Actual	Variance-Favorable (Unfavorable)
	Original	Final		
Revenues:				
State Fire Allotment	\$ 70,747	\$ 70,747	\$ 70,068	\$ (679)
Miscellaneous	88	88	2,989	2,901
Total Revenues	<u>\$ 70,835</u>	<u>\$ 70,835</u>	<u>\$ 73,057</u>	<u>\$ 2,222</u>
Expenditures:				
Public Safety	39,650	39,650	38,064	1,586
Capital Outlay	29,373	29,373	25,533	3,840
Total Expenditures	<u>69,023</u>	<u>69,023</u>	<u>63,597</u>	<u>5,426</u>
Excess (deficiency) of revenues over expenditures	<u>1,812</u>	<u>1,812</u>	<u>9,460</u>	<u>7,648</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(48)	(48)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(48)</u>	<u>(48)</u>
Cash Balance at beginning of year	<u>42,161</u>	<u>42,161</u>	<u>42,161</u>	<u>-</u>
Cash balance at end of year	<u>\$ 43,973</u>	<u>\$ 43,973</u>	<u>\$ 51,573</u>	<u>\$ 7,600</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, 2016

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Gasoline	\$ 5,004	\$ 5,004	\$ 5,038	\$ 34
Other Charges	-	-	-	-
Total Revenues	5,004	5,004	5,038	34
Expenditures:				
Streets	5,486	5,486	4,378	1,108
Total Expenditures	5,486	5,486	4,378	1,108
Excess (deficiency) of revenues over expenditures	(482)	(482)	660	1,142
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(482)	(482)	660	1,142
Cash Balance at beginning of year	28,258	28,258	28,258	-
Cash balance at end of year	\$ 27,776	\$ 27,776	\$ 28,918	\$ 1,142

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, 2016

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues:				
Charges for Services	\$ 350	\$ 350	\$ 350	\$ -
Total Revenues	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Expenditures:				
Health and culture	<u>120</u>	<u>120</u>	<u>115</u>	<u>5</u>
Total Expenditures	<u>120</u>	<u>120</u>	<u>115</u>	<u>5</u>
Excess (deficiency) of revenues over expenditures	230	230	235	5
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	230	230	235	5
Cash Balance at beginning of year	<u>4,479</u>	<u>4,479</u>	<u>4,479</u>	<u>-</u>
Cash balance at end of year	<u>\$ 4,709</u>	<u>\$ 4,709</u>	<u>\$ 4,714</u>	<u>\$ 5</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, 2016

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 1,358	\$ 1,358	\$ 1,358	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>1,358</u>	<u>1,358</u>	<u>1,358</u>	<u>-</u>
Expenditures:				
Public Works	<u>900</u>	<u>900</u>	<u>414</u>	<u>486</u>
Total Expenditures	<u>900</u>	<u>900</u>	<u>414</u>	<u>486</u>
Excess (deficiency) of revenues over expenditures	458	458	944	486
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out				
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	458	458	944	486
Cash Balance at beginning of year	<u>2,674</u>	<u>2,674</u>	<u>2,674</u>	<u>-</u>
Cash balance at end of year	<u>\$ 3,132</u>	<u>\$ 3,132</u>	<u>\$ 3,618</u>	<u>\$ 486</u>

STATE OF NEW MEXICO
 VILLAGE OF HOUSE
 Schedule of Revenues, Expenditures, and Changes
 in Cash Balance - Budget and Actual (Non-GAAP)
 Proprietary Fund - Water and Sewer Fund
 For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues:				
Utility Charges for Service	\$ 20,270	\$ 20,270	\$ 15,874	\$ (4,396)
Miscellaneous	1,874	1,874	914	(960)
Total Revenues	22,144	22,144	16,788	(5,356)
Expenditures:				
Personal services	4,481	4,481	4,481	-
Operating expenses	20,344	20,344	20,344	-
Capital Outlay	-	-	-	-
Total Expenditures	24,825	24,825	24,825	-
Excess (deficiency) of revenues over expenditures	(2,681)	(2,681)	(8,037)	(5,356)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	(2,681)	(2,681)	(8,037)	(5,356)
Cash balance at beginning of year	41,844	41,844	41,844	-
Cash balance at end of year	<u>\$ 39,163</u>	<u>\$ 39,163</u>	<u>\$ 33,807</u>	<u>\$ (5,356)</u>

STATE OF NEW MEXICO
VILLAGE OF HOUSE
Schedule of Revenues, Expenditures, and Changes
in Cash Balance - Budget and Actual (Non-GAAP)
Proprietary Fund - Solid Waste Fund
For the Year Ended June 30, 2016

	Budgeted Amounts			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 595	\$ 595	\$ 678	\$ 83
Charges for services	-	-	-	-
Total Revenues	<u>595</u>	<u>595</u>	<u>678</u>	<u>83</u>
Expenditures:				
Public Works	362	362	360	2
Total Expenditures	<u>362</u>	<u>362</u>	<u>360</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	233	233	318	85
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures & Other Uses	233	233	318	85
Cash Balance at beginning of year	4,738	4,738	4,738	-
Cash balance at end of year	<u>\$ 4,971</u>	<u>\$ 4,971</u>	<u>\$ 5,056</u>	<u>\$ 85</u>

DEPARTMENT OF FINANCE & ADMINISTRATION
 LOCAL GOVERNMENT DIVISION
FINANCIAL MONTHLY REPORT

MUNICIPALITY VILLAGE OF HOUSE
 PERIOD ENDED JUNE 2016
 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
		7/1/2015 CASH BALANCE										
General	101	\$159,395.69	\$135,578.51	\$0.00	\$173,056.86	\$121,917.34	\$ 2,507.78			\$124,425.12	\$ 185,488.21	\$ (61,063.09)
Enviro. Services	202	\$4,738.18	\$677.69	\$0.00	\$360.00	\$5,055.87	\$ -			\$5,055.87		\$5,055.87
EMS	206	\$12.36	\$0.00	\$47.64	\$60.00	\$0.00	\$ -			\$0.00		\$0.00
Fire Protection	209	\$7,160.74	\$73,056.84	(\$47.64)	\$63,597.19	\$16,572.75	\$ 658.22			\$17,230.97		\$17,230.97
Municipal Street	216	\$28,257.69	\$5,038.16	\$0.00	\$4,378.47	\$28,917.38	\$ 60.87			\$28,978.25		\$28,978.25
Infrastructure	311	\$2,674.20	\$1,358.22	\$0.00	\$413.99	\$3,618.43	\$ -			\$3,618.43		\$3,618.43
Water Utility	500	\$9,277.51	\$16,787.80	\$0.00	\$24,825.09	\$1,240.22	\$ 125.59			\$1,365.81		\$1,365.81
Cemetery	500	\$4,479.17	\$350.00	\$0.00	\$115.41	\$4,713.76	\$ -			\$4,713.76		\$4,713.76
Investments												
Water	500	\$32,566.55	\$0.00	\$0.00	\$0.00	\$32,566.55	\$ -			\$ 32,566.55	\$ 32,566.55	\$ -
Fire Fund	209	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$ -			\$ 35,000.00	\$ 35,000.00	\$ -
GRAND TOTAL		\$283,562.09	\$232,847.22	\$0.00	\$266,807.01	\$249,602.30	\$ 3,352.46			\$252,954.76	\$ 253,054.76	\$ (100.00)

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

BANK RECONCILIATION INCLUDES ALL FUND TRANSACTIONS

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
GENERAL REVENUES 101									
31250	Municipal Gross Recp (1.25%)	\$5,181.00	\$11,591.47	\$603.21	\$1,063.75	\$587.01	\$13,845.44	(\$8,664.44)	267.23%
31500	Property Tax	\$3,261.00	\$3,905.47	\$120.60	\$965.78	\$318.35	\$5,310.20	(\$2,049.20)	162.84%
31510	Property-Prior Year	\$240.00	\$19.10	\$0.00	\$12.25	\$20.10	\$51.45	\$188.55	21.44%
	Total Account Code 31s	\$8,682.00	\$15,516.04	\$723.81	\$2,041.78	\$925.46	\$19,207.09	(\$10,525.09)	221.23%
32220	Cigarette Tax (2 cent)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
32300	Gasoline Tax	\$904.00	\$760.30	\$54.81	\$246.10	\$49.54	\$1,110.75	(\$206.75)	122.87%
32410	Gross Rec Dist. (1.225)	\$5,179.00	\$11,584.87	\$602.88	\$1,063.20	\$586.68	\$13,837.63	(\$8,658.63)	267.19%
32610	Motor Vehicle Fees	\$280.00	\$205.58	\$26.51	\$23.19	\$22.53	\$277.81	\$2.19	99.22%
	Total Account Code 32s	\$6,363.00	\$12,550.75	\$684.20	\$1,332.49	\$658.75	\$15,226.19	(\$8,863.19)	239.29%
33400	Business Licenses/Reg	\$50.00	\$0.00	\$40.00	\$0.00	\$0.00	\$40.00	\$10.00	80.00%
	Total License & Permits	\$50.00	\$0.00	\$40.00	\$0.00	\$0.00	\$40.00	\$10.00	80.00%
34060	Cemetery Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34070	Clerk Fees	\$0.00	\$22.75	\$2.75	\$6.00	\$0.00	\$31.50	(\$31.50)	0.00%
34150	Printing & Copying	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34190	Rent of Public Facilities	\$100.00	\$240.00	\$60.00	\$60.00	\$60.00	\$420.00	(\$320.00)	420.00%
34990	Other Charges For Services	\$5,000.00	\$5,312.46	\$0.88	\$1.90	\$470.38	\$5,785.62	(\$785.62)	115.71%
	Total Charges For Services	\$5,100.00	\$5,575.21	\$63.63	\$67.90	\$530.38	\$6,237.12	(\$1,137.12)	122.30%
36020	Insurance Recoveries	\$6,400.00	\$3,281.40	\$364.60	\$364.60	\$364.60	\$4,375.20	\$2,024.80	68.36%
36030	Investment Income	\$2,659.00	\$462.42	\$0.00	\$30.49	\$0.00	\$492.91	\$2,166.09	0.00%
	Total Misc. Revenues	\$9,059.00	\$3,743.82	\$364.60	\$395.09	\$364.60	\$4,868.11	\$4,190.89	53.74%
37180	Small City Assistance	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$0.00	100.00%
37900	Private - Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Inter-Gov Grants	\$90,000.00	\$90,000.00	\$1,876.24	\$3,837.26	\$2,479.19	\$90,000.00	(\$13,162.59)	100.00%
	Grand Total 101 Revenues	\$119,254.00	\$127,385.82	\$3,752.48	\$7,674.52	\$4,958.38	\$135,578.51	(\$29,487.10)	113.69%

ACCT CODES	DESCRIPTION	BUDGET			MONTH	MONTH	MONTH	YTD	BUDGET BALANCE	PERCENT YTD
		2015-16	Last QUARTER	April						
101 EXECUTIVE LEGISLATIVE										
GENERAL EXPENDITURES										
41010	Elected Officials	\$5,127.00	\$3,815.10	\$424.92	\$425.00	\$424.98	\$5,090.00	\$37.00	99.28%	
	Total salary & Wages	\$5,127.00	\$3,815.10	\$424.92	\$425.00	\$424.98	\$5,090.00	\$37.00	99.28%	
42010	F.I.C.A. Regular	\$317.00	\$237.15	\$26.35	\$26.35	\$26.35	\$316.20	\$0.80	99.75%	
42020	Medicare	\$74.00	\$55.43	\$6.17	\$6.17	\$6.18	\$73.95	\$0.05	99.93%	
42050	Health Care 60%	\$9,014.00	\$4,922.10	\$546.90	\$546.90	\$546.90	\$6,562.80	\$2,451.20	72.81%	
42900	Health Care 40%	\$6,676.00	\$3,281.40	\$364.60	\$364.60	\$364.60	\$4,375.20	\$2,300.80	65.54%	
42070	Unemployment Insurance	\$748.00	\$65.74	\$33.57	\$0.00	\$0.00	\$99.31	\$648.69	13.28%	
42080	Worker's Comp. Assessment	\$218.00	\$111.80	\$38.70	\$0.00	\$0.00	\$150.50	\$67.50	69.04%	
	Total Employee Benefits	\$17,047.00	\$8,673.62	\$1,016.29	\$944.02	\$944.03	\$11,577.96	\$5,469.04	67.92%	
43010	Mileage Reimbursement	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%	
43020	Per Diem	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	0.00%	
	Total Travel	\$310.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.00	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)	\$2,984.00	\$2,979.73	\$0.00	\$0.00	\$0.00	\$2,979.73	\$4.27	99.86%	
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	\$3,002.00	\$2,979.73	\$0.00	\$0.00	\$0.00	\$2,979.73	\$22.27	99.26%	
	Grand Total Execut Legis Exp	\$25,486.00	\$15,468.45	\$1,441.21	\$1,369.02	\$1,369.01	\$19,647.69	\$5,838.31	77.09%	

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
1200 FINANCE & BUDGET									
GENERAL EXPENDITURES									
41020	Full - Time Position	\$27,500.00	\$20,168.58	\$2,450.32	\$2,395.98	\$2,395.98	\$27,410.86	\$89.14	99.68%
41030	Part - Time Position	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Salary & Wages	\$27,500.00	\$20,168.58	\$2,450.32	\$2,395.98	\$2,395.98	\$27,410.86	\$89.14	99.68%
42010	FICA	\$1,705.00	\$1,240.00	\$155.00	\$155.00	\$155.00	\$1,705.00	\$0.00	100.00%
42020	Medicare	\$400.00	\$290.00	\$36.25	\$36.25	\$36.25	\$398.75	\$1.25	99.69%
42040	Employees Liability Insurance	\$219.00	\$218.50	\$0.00	\$0.00	\$0.00	\$218.50	\$0.50	99.77%
42080	Worker's Comp. Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Employee Benefits	\$2,324.00	\$1,748.50	\$191.25	\$191.25	\$191.25	\$2,322.25	\$1.75	99.92%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43010	Mileage	\$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%
44040	Maintenance Furniture/Equipment	\$40.00	\$34.02	\$0.00	\$0.00	\$0.00	\$34.02	\$5.98	85.05%
	Total Purchased Property Service	\$40.00	\$34.02	\$0.00	\$0.00	\$0.00	\$34.02	\$5.98	85.05%
45010	Audit Contract	\$2,688.00	\$1,854.38	\$833.12	\$0.00	\$0.00	\$2,687.50	\$0.50	99.98%
45020	Attorney 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	\$2,688.00	\$1,854.38	\$833.12	\$0.00	\$0.00	\$2,687.50	\$0.50	99.98%
46010	Supplies	\$5,065.00	\$3,553.81	\$1,196.21	\$262.75	\$51.45	\$5,064.22	\$0.78	99.98%
46020	Non-Capital Furniture/Fixture/Equipme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Supplies	\$5,065.00	\$3,553.81	\$1,196.21	\$262.75	\$51.45	\$5,064.22	\$0.78	99.98%
47060	Insurance (Non-Employee)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47070	Postage & Mail Service	\$501.00	\$490.86	\$0.00	\$7.92	\$0.00	\$498.78	\$2.22	99.56%
47090	Property Tax Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47140	Subs & Dues	\$6,828.00	\$5,729.41	\$298.01	\$251.85	\$285.07	\$6,564.34	\$263.66	96.14%
47150	Telephone	\$2,700.00	\$1,741.48	\$191.13	\$205.75	\$206.61	\$2,344.97	\$355.03	86.85%
47210	Worker's Comp. Premium	\$153.00	\$152.66	\$0.00	\$0.00	\$0.00	\$152.66	\$0.34	99.78%
	Total Operating Costs	\$10,182.00	\$8,114.41	\$489.14	\$465.52	\$491.68	\$9,560.75	\$621.25	93.90%
48020	Equipment & Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Fin & Budget (1200) Exp	\$47,799.00	\$35,473.70	\$5,160.04	\$3,315.50	\$3,130.36	\$47,079.60	\$719.40	98.49%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
1300									
GENERAL EXPENDITURES									
41030	Part-Time Position	\$2,900.00	\$1,518.21	\$125.00	\$125.00	\$124.98	\$1,893.19	\$1,006.81	65.28%
	Total Salary & Wages	\$2,900.00	\$1,518.21	\$125.00	\$125.00	\$124.98	\$1,893.19	\$1,006.81	65.28%
42010	F.I.C.A	\$118.00	\$94.55	\$7.75	\$7.75	\$7.75	\$117.80	\$0.20	99.83%
42020	Medicare	\$62.00	\$22.11	\$1.81	\$1.81	\$1.82	\$27.55	\$34.45	44.44%
	Total Employee Benefits	\$180.00	\$116.66	\$9.56	\$9.56	\$9.57	\$145.35	\$34.65	80.75%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47140	Subscriptions & Dues	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	0.00%
	Total Operating Costs	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	0.00%
	Grand Total General 1300 Exp	\$3,085.00	\$1,634.87	\$134.56	\$134.56	\$134.55	\$2,038.54	\$1,046.46	66.08%

1400 GENERAL EXPENDITURES									
44030	Maintenance Grounds	\$1,300.00	\$888.18	\$0.00	\$0.00	\$0.00	\$888.18	\$411.82	68.32%
44040	Maintenance vehicle/equipment	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
44900	Other Maintenance	\$4,300.00	\$3,812.09	\$286.69	\$0.00	\$143.59	\$4,242.37	\$57.63	98.66%
	Total Purchased Property Service	\$5,650.00	\$4,700.27	\$286.69	\$0.00	\$143.59	\$5,130.55	\$519.45	90.81%
47160	Utilities	\$1,530.00	\$1,214.02	\$24.00	\$24.00	\$24.00	\$1,286.02	\$243.98	84.05%
	Total Operating Costs	\$1,530.00	\$1,214.02	\$24.00	\$24.00	\$24.00	\$1,286.02	\$243.98	84.05%
48900	Other Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total 1400	\$7,180.00	\$5,914.29	\$310.69	\$24.00	\$167.59	\$6,416.57	\$763.43	89.37%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YDT
				April	May	June			
STREET (2160)									
41030	Part-Time Positions	\$1,700.00	\$552.42	\$0.00	\$368.53	\$58.14	\$979.09	\$720.91	57.59%
	Total Salary & Wages	\$1,700.00	\$552.42	\$0.00	\$368.53	\$58.14	\$979.09	\$720.91	57.59%
42010	FICA	\$225.00	\$34.41	\$0.00	\$23.56	\$0.00	\$57.97	\$167.03	25.76%
42020	Medicare	\$160.00	\$8.05	\$0.00	\$5.51	\$0.00	\$13.56	\$146.44	8.48%
42080	Work Comp Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44030	Maint. Grounds/Streets	\$50.00	\$301.62	\$0.00	\$0.00	\$0.00	\$301.62	\$0.00	0.00%
	Total Employee Benefits	\$435.00	\$344.08	\$0.00	\$29.07	\$0.00	\$373.15	\$61.85	85.78%
47210	Work Comp Premium	\$65.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	0.00%
	Total Other Opr Costs	\$65.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	0.00%
	Grand Total 2160	\$2,200.00	\$896.50	\$0.00	\$397.60	\$58.14	\$1,352.24	\$847.76	61.47%

HUMAN SERVICES (1600)									
GENERAL EXPENDITURES									
44010	Maintenance Bldgs & Structures	\$75,360.00	\$75,062.07	\$106.37	\$90.87	\$82.30	\$75,341.61	\$18.39	99.98%
44030	Maintenance Grounds/Roadways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44040	Maintenance Furn & Equipment	\$340.00	\$309.36	\$0.00	\$0.00	\$0.00	\$309.36	\$30.64	90.99%
	Total Purchased Property Service	\$75,700.00	\$75,371.43	\$106.37	\$90.87	\$82.30	\$75,650.97	\$49.03	99.94%
46020	Non-Capital Furn/Fix/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
46900	Supplies	\$2,841.00	\$1,967.83	\$237.72	\$134.94	\$326.20	\$2,666.69	\$174.31	93.86%
	Total Supplies	\$2,841.00	\$1,967.83	\$237.72	\$134.94	\$326.20	\$2,666.69	\$174.31	93.86%
47060	Insurance (Non-Employee)	\$2,738.00	\$2,701.65	\$0.00	\$0.00	\$0.00	\$2,701.65	\$36.35	98.67%
47160	Utilities	\$6,509.00	\$4,894.67	\$587.55	\$501.64	\$480.96	\$6,464.82	\$44.18	99.32%
	Total Operating Costs	\$9,247.00	\$7,596.32	\$587.55	\$501.64	\$480.96	\$9,166.47	\$80.53	99.13%
48010	Building Structure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
48030	Furniture & Fixture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Human Serv (1600)	\$87,788.00	\$84,935.58	\$931.64	\$727.45	\$889.46	\$87,484.13	\$303.87	99.65%
Elections									
46900	Election Supplies	\$800.00	\$747.44	\$0.00	\$0.00	\$0.00	\$747.44	\$52.56	93.43%
	Total Other Supplies	\$800.00	\$747.44	\$0.00	\$0.00	\$0.00	\$747.44	\$52.56	93.43%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
MUNICIPAL SERVICES (1800)									
GENERAL EXPENDITURES									
41030	Part-Time Position	\$4,640.00	\$3,078.66	\$610.49	\$309.33	\$617.51	\$4,615.99	\$24.01	99.48%
	Total Salary & Wages	\$4,640.00	\$3,078.66	\$610.49	\$309.33	\$617.51	\$4,615.99	\$24.01	99.48%
42010	F.I.C.A.	\$300.00	\$172.49	\$37.82	\$19.53	\$49.04	\$278.88	\$21.12	92.96%
42020	Medicare	\$66.00	\$40.33	\$8.85	\$4.57	\$10.23	\$63.98	\$2.02	96.94%
42080	Workers Comp. Assessment	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	0.00%
	Total Employee Benefits	\$376.00	\$212.82	\$46.67	\$24.10	\$59.27	\$342.86	\$33.14	91.19%
43010	Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44010	Maintenance Bldg/Structure	\$241.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241.00	0.00%
44030	Maintenance Grounds/Roadways	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
44040	Maintenance Furn/Fix/Equip	\$1,220.00	\$1,165.03	\$0.00	\$50.49	\$0.00	\$1,215.52	\$4.48	99.63%
44900	Other Maintenance Fuel/Oil	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
	Total Purchased Property Serv	\$2,411.00	\$1,165.03	\$0.00	\$50.49	\$0.00	\$1,215.52	\$1,195.48	50.42%
46020	Non-Capital Furn/Fix/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
46030	Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47060	Insurance (Non-Employee)	\$548.00	\$429.62	\$0.00	\$0.00	\$0.00	\$429.62	\$118.38	78.40%
47160	Utilities	\$750.00	\$514.35	\$101.25	\$24.00	\$81.97	\$721.57	\$28.43	96.21%
47210	Workers Comp. Premium	\$698.00	\$678.94	\$0.00	\$0.00	\$0.00	\$678.94	\$19.06	97.27%
	Total Operating Costs	\$1,996.00	\$1,622.91	\$101.25	\$24.00	\$81.97	\$1,830.13	\$165.87	91.69%
48020	Equipment/Machinery	\$300.00	\$0.00	\$0.00	\$286.15	\$0.00	\$286.15	\$13.85	0.00%
48040	Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Municipal Ser (1800)	\$9,723.00	\$6,079.42	\$758.41	\$694.07	\$758.75	\$8,290.65	\$1,432.35	85.27%
	Grand Total General Expenditures	\$184,061.00	\$151,150.25	\$8,736.55	\$6,662.20	\$6,507.86	\$173,056.86	\$11,004.14	418.04%
	101 GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
51000	Operating Transfers OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
52000	Operating Transfers IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
	Environmental 1/16 Rev								
31230	Gross Receipts Environmental	\$595.00	\$566.73	\$29.69	\$52.36	\$28.91	\$677.69	(\$82.69)	113.90%
	Grand Total Environmental 1/16 Rev	\$595.00	\$566.73	\$29.69	\$52.36	\$28.91	\$677.69	(\$82.69)	113.90%
	Environmental 1/16 Expenditures (2170)								
44030	Purchased Property Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45900	Contractual Services	\$362.00	\$240.00	\$120.00	\$0.00	\$0.00	\$360.00	\$2.00	99.45%
	Total Operating Costs	\$362.00	\$240.00	\$120.00	\$0.00	\$0.00	\$360.00	\$2.00	99.45%
47210	Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$362.00	\$240.00	\$120.00	\$0.00	\$0.00	\$360.00	\$2.00	99.45%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			

EMS 206									
EMS REVENUES									
37090	State Emergency Medical Services	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
37230	State-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34990	Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Grand Total EMS Revenues		\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
51000	Transfer IN	\$0.00	\$47.64	\$0.00	\$0.00	\$0.00	\$47.64	(\$47.64)	0.00%
52000	Transfer (OUT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

EMS EXPENDITURES									
43010	Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43020	Per Deim	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	0.00%
	Total Travel	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	0.00%
44040	Maintenance Vehicle/Equip.	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
44900	Other Maintenance (Fuel)	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
	Total Purchased Property Service	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
46040	Uniforms - Linen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
46900	Other Supplies	\$1,510.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$1,450.00	3.97%
	Total Supplies	\$1,510.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$1,450.00	3.97%
47040	Employee Training	\$440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$440.00	0.00%
47060	Insurance	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
47070	Postage	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00%
47150	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Operating Costs	\$2,465.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,465.00	0.00%
48020	Equipment & Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Grand Total EMS Expenditures		\$5,000.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$4,940.00	1.20%

ACCT CODES	DESCRIPTION	BUDGET			MONTH	MONTH	MONTH	YTD	BUDGET	PERCENT
		2015-16	Last QUARTER	April						
FIRE 209										
FIRE REVENUES										
36010	Contributions/Donations	\$0.00	\$592.00	\$636.00	\$0.00	\$1,575.31	\$2,803.31	(\$2,803.31)	0.00%	
36030	Investment Income	\$88.00	\$174.54	\$0.00	\$10.99	\$0.00	\$185.53	(\$97.53)	0.00%	
36080	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Misc. Revenues	\$88.00	\$766.54	\$636.00	\$10.99	\$1,575.31	\$2,988.84	(\$2,900.84)	0.00%	
37120	State - Fire Allotment	\$70,747.27	\$70,068.00	\$0.00	\$0.00	\$0.00	\$70,068.00	\$679.27	99.04%	
37320	State-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
37230	Other -NMIFA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Inter-Gov Grants	\$70,747.27	\$70,068.00	\$0.00	\$0.00	\$0.00	\$70,068.00	\$679.27	99.04%	
	Grand Total Fire Revenues	\$70,835.27	\$70,834.54	\$636.00	\$10.99	\$1,575.31	\$73,056.84	(\$2,221.57)	103.14%	

ACCT CODES	DESCRIPTION	BUDGET			MONTH	MONTH	MONTH	YTD	BUDGET	PERCENT
		2015-16	Last QUARTER	April						
FIRE EXPENDITURES										
43010	Mileage Reimbursement	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	
43020	Per Diem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Travel	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	
44010	Maintenance Bldgs/Structures	\$5,250.00	\$5,119.21	\$126.22	\$0.00	\$0.00	\$5,245.43	\$4.57	0.00%	
44040	Maintenance-veh/firm/fix/equip	\$6,825.00	\$6,477.88	\$0.00	\$0.00	\$0.00	\$6,477.88	\$347.12	94.91%	
44900	Other Maintenance-Fuel/Oil	\$1,000.00	\$297.36	\$0.00	\$0.00	\$458.02	\$755.38	\$244.62	75.54%	
	Total Purchased Property Service	\$13,075.00	\$11,894.45	\$126.22	\$0.00	\$458.02	\$12,478.69	\$596.31	95.44%	
45900	Other Contractual Services	\$1,500.00	\$1,322.00	\$0.00	\$0.00	\$0.00	\$1,322.00	\$178.00	88.13%	
	Total Other Contractual Services	\$1,500.00	\$1,322.00	\$0.00	\$0.00	\$0.00	\$1,322.00	\$178.00	88.13%	
46010	Supplies	\$1,100.00	\$979.96	\$0.00	\$0.00	\$30.65	\$1,010.61	\$89.39	91.87%	
46020	Non-capital Furniture/Fixture/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
46900	Other Supplies	\$950.00	\$527.49	\$0.00	\$0.00	\$0.00	\$527.49	\$422.51	55.53%	
	Total Supplies	\$2,050.00	\$1,507.45	\$0.00	\$0.00	\$30.65	\$1,538.10	\$511.90	75.03%	
47040	Employee Training	\$2,225.00	\$2,157.00	\$45.00	\$0.00	\$0.00	\$2,202.00	\$23.00	0.00%	
47060	Insurance - (non-employee)	\$15,000.00	\$14,982.05	\$0.00	\$0.00	\$0.00	\$14,982.05	\$17.95	99.88%	
47070	Postage	\$140.00	\$53.41	\$7.67	\$0.00	\$0.00	\$61.08	\$78.92	43.63%	
47150	Telephone	\$1,860.00	\$1,388.14	\$154.79	\$154.18	\$155.94	\$1,853.05	\$6.95	99.63%	
47160	Utilities	\$3,700.00	\$2,725.03	\$204.69	\$429.45	\$268.10	\$3,627.27	\$72.73	98.03%	
	Total Operating Costs	\$22,925.00	\$21,305.63	\$412.15	\$583.63	\$424.04	\$22,725.45	\$199.55	99.13%	
48020	Equipment	\$4,100.00	\$259.95	\$0.00	\$0.00	\$0.00	\$259.95	\$3,840.05	0.00%	
48050	Capital Outlay-Lease Purchase	\$25,273.00	\$25,273.00	\$0.00	\$0.00	\$0.00	\$25,273.00	\$0.00	100.00%	
	Total Capital Purchases	\$29,373.00	\$25,532.95	\$0.00	\$0.00	\$0.00	\$25,532.95	\$3,840.05	86.93%	
	Grand Total Fire Expenditures	\$69,023.00	\$61,562.48	\$538.37	\$583.63	\$912.71	\$63,597.19	\$5,425.81	92.14%	

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
LAW ENFORCEMENT PROTECTION (211) REVENUES									
	Grand Total Law Enforcement Protect Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LAW ENFORCEMENT PROTECTION (211) EXPENDITURES									
	Grand Total Law Enforcement Protect Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
MUNICIPAL STREET (2160) REVENUES									
32300	Gasoline Tax-Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
32310	Gas Tax 1 Cent	\$5,004.00	\$3,753.00	\$417.00	\$417.00	\$417.00	\$5,004.00	\$0.00	100.00%
	Total Gasoline Tax	\$5,004.00	\$3,753.00	\$417.00	\$417.00	\$417.00	\$5,004.00	\$0.00	100.00%
37050	State-Coop (SHTD)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34900	Other Charges	\$0.00	\$0.00	\$0.00	\$34.16	\$0.00	\$34.16	(\$34.16)	0.00%
	State - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Municipal St Rev	\$5,004.00	\$3,753.00	\$417.00	\$451.16	\$417.00	\$5,038.16	(\$34.16)	100.68%
MUNICIPAL STREET (2160) EXPENDITURES									
41030	Part-Time Position	\$300.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$225.00	25.00%
	Total Salary & Wages	\$300.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$225.00	25.00%
42010	F.I.C.A.	\$75.00	\$4.65	\$0.00	\$0.00	\$0.00	\$4.65	\$70.35	6.20%
42020	Medicare	\$18.00	\$1.09	\$0.00	\$0.00	\$0.00	\$1.09	\$16.91	6.06%
42080	Workers Comp. Assessment	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0.00%
	Total Employee Benefits	\$95.00	\$5.74	\$0.00	\$0.00	\$0.00	\$5.74	\$89.26	6.04%
44030	Maint. Grounds/Roadways	\$500.00	\$432.06	\$0.00	\$0.00	\$0.00	\$432.06	\$67.94	86.41%
44040	Maint. Vehicle/Equipment	\$1,700.00	\$1,149.57	\$230.00	\$0.00	\$256.14	\$1,635.71	\$64.29	96.22%
44900	Other Maintenance (Fuel)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
	Total Purchased Property Service	\$2,700.00	\$1,581.63	\$230.00	\$0.00	\$256.14	\$2,067.77	\$632.23	76.58%
45030	Professional Services	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	100.00%
	Total Contractual Services	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	100.00%
47060	Insurance (Non-Employee)	\$1,091.00	\$1,073.80	\$0.00	\$0.00	\$0.00	\$1,073.80	\$17.20	98.42%
47160	Utilities	\$900.00	\$560.71	\$123.06	\$0.00	\$122.39	\$806.16	\$93.84	89.57%
47210	Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Operating Costs	\$1,991.00	\$1,634.51	\$123.06	\$0.00	\$122.39	\$1,879.96	\$111.04	94.42%
48010	Equipment/Machinery	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
	Total Capital Outlay	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
	Grand Total Municipal St Exp	\$5,486.00	\$3,646.88	\$353.06	\$0.00	\$378.53	\$4,378.47	\$1,107.53	79.81%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
CEMETERY FUND									
REVENUES									
34990	Other Charges for Services	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	100.00%
	Grand Total Other Chrg for Serv	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	100.00%
CEMETERY FUND									
EXPENDITURES									
41030	Part Time Positions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Salary & Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42010	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42020	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42080	Work Comp Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44040	Maintenance veh/equip	\$120.00	\$0.00	\$115.41	\$0.00	\$0.00	\$115.41	\$4.59	96.18%
	Total Purchased Property Ser	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.41	\$4.59	96.18%
47210	Worker's Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Grand Total Cemetery Expenditures	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.41	\$4.59	96.18%
INFRASTRUCTURE (311)									
REVENUES									
31240	MIGRT - 1/8%	\$1,358.00	\$1,136.35	\$59.36	\$104.72	\$57.79	\$1,358.22	(\$0.22)	100.02%
	Total Misc. Revenues	\$1,358.00	\$1,136.35	\$59.36	\$104.72	\$57.79	\$1,358.22	(\$0.22)	0.00%
	Grand Total Infrastructure (311) Rev	\$1,358.00	\$1,136.35	\$59.36	\$104.72	\$57.79	\$1,358.22	(\$0.22)	100.02%
INFRASTRUCTURE (2160)									
EXPENDITURES									
44010	Maintenance Bldg/Structure	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
44040	Maintenance Veh/Furn/Equip	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
	Total Purchased Property Service	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
46020	Non-Capital Furn/Fix/Equip	\$420.00	\$413.99	\$0.00	\$0.00	\$0.00	\$413.99	\$6.01	98.57%
	Total Supplies	\$420.00	\$413.99	\$0.00	\$0.00	\$0.00	\$413.99	\$6.01	98.57%
48020	Equipment & Machinery	\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	0.00%
	Total Capital Purchases	\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	0.00%
	Grand Total Infrastructure Exp (2160)	\$900.00	\$413.99	\$0.00	\$0.00	\$0.00	\$413.99	\$486.01	46.00%

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
	Water Utilities (500)								
	Water Utility Revenues								
34230	Utilities Services-Services	\$20,000.00	\$11,285.24	\$1,245.02	\$1,201.42	\$2,057.41	\$4,210.91	78.95%	
34240	Utilities Services-Connections	\$95.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95.00	0.00%	
34990	Other Charges for Services	\$175.00	\$35.00	\$0.00	\$50.00	\$0.00	\$90.00	48.57%	
	Total Charges For Services	\$20,270.00	\$11,320.24	\$1,245.02	\$1,251.42	\$2,057.41	\$4,395.91	78.31%	
36030	Investment Income	\$244.00	\$81.19	\$0.00	\$8.41	\$82.01	\$72.39	70.33%	
36050	Penalties	\$1,110.00	\$233.38	\$0.00	\$25.00	\$0.00	\$851.62	23.28%	
36090	Gov. Gross Receipts	\$520.00	\$358.16	\$36.48	\$44.76	\$44.32	\$36.28	93.02%	
	Total Misc. Revenues	\$1,874.00	\$672.73	\$36.48	\$78.17	\$126.33	\$960.29	48.76%	
	Total Water Utilities Rev (505)	\$22,144.00	\$11,992.97	\$1,281.50	\$1,329.59	\$2,183.74	\$5,356.20	75.81%	

ACCT CODES	DESCRIPTION	BUDGET 2015-16	Last QUARTER	MONTH			YTD	BUDGET BALANCE	PERCENT YTD
				April	May	June			
	Water Utility(2140)								
	Water Utilities Expenditures								
41020	Full-Time Positions	\$2,475.00	\$2,474.90	\$0.00	\$0.00	\$0.00	\$2,474.90	100.00%	
41030	Part-Time Positions	\$1,647.00	\$1,212.69	\$217.92	\$215.68	\$33.74	(\$33.03)	102.01%	
	Total Salary & Wages	\$4,122.00	\$3,687.59	\$217.92	\$215.68	\$33.74	(\$32.93)	100.80%	
42010	F.I.C.A. Medicare	\$265.00	\$238.66	\$11.72	\$13.67	\$0.00	\$0.95	99.64%	
42020	Medicare	\$62.00	\$55.82	\$2.74	\$3.20	\$0.00	\$0.24	99.61%	
42080	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Employee Benefits	\$327.00	\$294.48	\$14.46	\$16.87	\$0.00	\$1.19	99.64%	
43010	Mileage Reimbursement	\$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%	
	Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
44030	Maintenance Grounds/Roadways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
44040	Maint. Veh/Furn/Equip	\$7,744.00	\$7,657.54	\$86.45	\$0.00	\$114.15	(\$114.14)	101.47%	
44900	Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Purchased Property Serv	\$7,744.00	\$7,657.54	\$86.45	\$0.00	\$114.15	(\$114.14)	101.47%	
45030	Professional Services	\$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%	
46010	Supplies	\$2,214.00	\$571.21	\$1,034.36	\$607.80	\$0.00	\$2,213.37	99.97%	
46020	Non-Capital Furn/Fix/Equip	\$4,822.00	\$3,092.65	\$1,728.65	\$0.00	\$0.00	\$0.70	0.00%	
46030	Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Total Supplies	\$7,036.00	\$3,663.86	\$2,763.01	\$607.80	\$0.00	\$1.33	99.98%	
47040	Employee Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
47060	Insurance	\$1,625.00	\$1,624.60	\$0.00	\$0.00	\$0.00	\$0.40	99.98%	
47070	Postage	\$37.00	\$37.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	
47140	Subs & Dues	\$2,252.00	\$1,502.31	\$190.54	\$944.55	\$0.00	(\$385.40)	117.11%	
47160	Utilities	\$774.00	\$634.02	\$139.60	\$0.00	\$245.52	(\$245.14)	131.67%	
47210	Workers Comp Premium	\$134.00	\$133.40	\$0.00	\$0.00	\$0.00	\$0.60	99.55%	
	Total Operating Costs	\$4,822.00	\$3,931.33	\$330.14	\$944.55	\$245.52	(\$629.54)	113.06%	
48900	Other Capital Purchases	\$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	
	Grand Total Water Utilities Expend	\$24,051.00	\$19,234.80	\$3,411.98	\$1,784.90	\$393.41	(\$774.09)	103.22%	

STATE OF NEW MEXICO
Village of House

**Schedule of Findings and Responses
For the Year Ended June 30, 2016**

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, 2016

EXIT CONFERENCE

The contents of this report were discussed on November 21, 2016 with Anita Allen, Village Clerk/Treasurer, Sherman Martin, Mayor and Ronny Fouts, CPA.



Ronny Fouts, CPA
Melrose, New Mexico
November 21, 2016