

State of New Mexico

VILLAGE OF HOUSE

Tier 6 Agreed Upon-Procedures Report

For the Year Ended June 30, 2017

R. Kelly McFarland, CPA, PC

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES**

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June 30, 2017

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**STATE OF NEW MEXICO
VILLAGE OF HOUSE**

Official Roster
June 30, 2017

Town Council

| Name | Title |
|----------------|----------------|
| Sherman Martin | Mayor |
| Cathy Ray | Mayor Pro Tem |
| Judy Morrow | Council Member |
| Walter Greaser | Council Member |
| Mike Patton | Council Member |

Administrative Officials

| | |
|-------------|-------------------|
| Anita Allen | Clerk / Treasurer |
|-------------|-------------------|

R. Kelly McFarland

**Certified Public Accountant
A Professional Corporation**



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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Mr. Wayne Johnson, New Mexico State Auditor,
Sherman Martin, Mayor and
The Village Council of the Village of House

I have performed the procedures enumerated in the accompanying Schedule of Procedures and Results for the Village of House for the year ended June 30, 2017, solely to assist the Village of House in demonstrating compliance with a Tier 6 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 Village of House, New Mexico and the Office of the New Mexico State Auditor, the specified parties. The Village of House management is responsible for the organization's accounting records and compliance with the requirements referenced above. The sufficiency of these procedures is solely the responsibility of the Office of the New Mexico State Auditor and the Village of House. Consequently, I make no representation regarding the sufficiency of the procedures described in the accompanying Schedule of Procedures and Results either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review of financial statements or any part thereof, or of the matters reflected in the accompanying schedule, the objective of which would be the expression of an opinion or conclusion on the financial statements or any part thereof the matters reflected in the accompanying schedule, including the Statements of Revenue and Expenditures-Budget and Actual and the Year-End Report submitted to DFA by Management. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of The Village of House, the Office of the New Mexico State Auditor, the Department of Finance and Administration, Local Government Division and the New Mexico Legislature and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in cursive script that reads "R Kelly McFarland".

R. Kelly McFarland, CPA, PC
December 11, 2017

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

My procedures and results are as follows:

1. Tier Determination

Procedures

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

Results of Procedures

I reviewed the "Form for Determining Type of Reporting Requirements and Independent Public Accountant (IPA) Services Needed" and verified the Tier 6 service was required.

2. 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) Test at least 30% of the bank reconciliations for accuracy. Also trace ending balances to the general ledger, supporting documentation, and the financial reports submitted to DFA-Local Government Division.
- c) Determine whether the local public body's financial institutions have provided it with 50% pledged collateral on all uninsured deposits as required by Section 6-10-17 *NMSA* 1978, NM Public Money Act, if applicable.

Results of Procedures

- a) The Village of House has one checking account and two Certificate of Deposits. Bank reconciliations for the checking account are performed on a timely basis and all bank reconciliations for the year were complete and on-hand.

I did note that petty cash in the amount of \$100 is not reflected on the books of account and is not included in the reconciliation of total cash.

- b) I tested the bank reconciliations for the months of July, January, March and June constituting over 30% of bank reconciliations. The bank reconciliations agreed with supporting documentation and the general ledger; however, the reconciled bank balance is consistently \$100 less than correct balance for each month of the year. Additionally, the reconciled cash balance reflected on the financial report submitted to DFA for the month of March is understated in the amount of \$25,273, resulting from incorrectly reflecting an intercept debt service payment. The intercept error was corrected and properly reported on the June report to DFA.
- c) Account Balances for both the demand deposit accounts and the certificate of deposits were under \$250,000 and are each insured by the FDIC. No additional pledged collateral was required.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

3. Capital Assets

Procedure

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

Results of Procedure

The Village maintains a very detailed inventory of capital assets which was certified by the Village Council as of June 30, 2017. The Village does not have a \$5,000 capitalization policy. Additions of capital assets acquired by the Village from a Law Enforcement Protection Grant and provided to the Quay County Sheriff were not included on the inventory maintained by the Village.

The inventory includes no infrastructure assets.

Additionally, the Village does not maintain a depreciation schedule on any of its assets.

4. Debt

Procedure

If the local public body has any debt, verify that all required payments were made during the year. If the debt agreement requires reserves, verify that the local public body is in compliance with those requirements.

Results of Procedure

The Village has a loan with the New Mexico Finance Authority for a fire pumper. Payments are made with an intercept from the New Mexico Fire Allotment and are current.

5. Revenue

Procedures

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

- a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

Select a sample of revenues equal to at least 30% of the total dollar amount and test the following attributes:

- b) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

5. Revenue (continued)

Procedures (continued)

- c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on: cash basis, modified accrual basis, or accrual basis.

Results of Procedures

- a) I performed an analytical review by developing a report of revenue for comparison to budget. Significant differences noted and the explanation of such differences were as follows:

Gross Receipts Tax Revenue. Gross receipts tax revenues were down approximately 50% from the 2017 budget amount. Inquiry of Mayor Sherman and Clerk Anita, indicated that in FY 2016, the Village collected one-time GRT for construction. Additionally, the Village only has one retail location, the Co-op, which has been declining in volume for some years.

Gasoline taxes. Gas taxes are down due to declining sales at the Co-op, which is the only gasoline retailer in the Village. Sales are down due to substantially higher fuel prices charged by the Co-op, per Clerk, Anita. (Approx. \$.80 higher than other retailers.)

Overall, general fund revenues in total were down \$7,453 or 5.3% from the budget. The Village received additional revenue in the fire fund in excess of the budget of \$6,611. Other revenue variations from budget were not significant.

Law Enforcement. In FY 2017, the Village received a law enforcement grant. The Village has an agreement with the County Sheriff to provide law enforcement services for the use of equipment purchased by the Village.

State EMS. In FY 2017, the Village received an EMS grant, which they did not receive in FY 2016 as the Village had no EMT volunteers.

- b) I selected revenues of \$181,686 equal to approximately 70% of total revenues of the Village and agreed the amounts to the general ledger, supporting documentation and deposits to bank. I noted proper recording and classification. I noted no exceptions.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

6. Expenditures

Procedures

Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the following attributes:

- a) Determine that the amount recorded as disbursed agrees to adequate supporting documentation. Verify that the amount, payee, date and description agree to the vendor's invoice, purchase order, contract and cancelled check, as appropriate.
- b) Determine that the disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- c) Determine that the bid process (or request for proposal process, if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199, *NMSA* 1978) and State Purchasing Regulations (1.4.1 *NMAC*) and Regulations Governing the Per Diem and Mileage Act (2.42.2 *NMAC*).

Results of Procedures

- a) I selected 25 transactions that consisted of the largest check amounts totaling \$119,824, over 56.7% of the total annual expenses. Amount paid, payee, date and descriptions agreed with the vendor's invoice, purchase voucher, contract and cancelled check, as appropriate.
- b) The disbursements were certified by the Village Council each month. The Village has a policy that three quotes be obtained for all expenditures. There is no documentation of the quotes, but the mayor is present when items are obtained by the Village Clerk and reports the efforts to obtain a best price to the Council. Due to the remote location of the Village it is often difficult to obtain multiple quotes. No exception is noted since a best effort is exercised to inform the Council.

Authorization and approval is in compliance with the budget legal requirements and established policies and procedures for the items tested.

- c) There were no disbursements that required bids for the 2017 fiscal year.

The Village does not provide per diem for travel, but reimburses actual cost to employees and officials for travel. The expenses are paid with a Village credit card. The council uses the fire department Suburban for travel and the water department employee uses the water department pickup. The Village credit card charges are reviewed by the Village Council for improper use.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

7. Journal Entries

Procedures

Test all non-routine journal entries, adjustments, and reclassifications posted to the general ledger for the following attributes:

- a) Journal entries appear reasonable and have supporting documentation.
- b) The local public body has policies and procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Results of Procedures

The Village maintains its cash basis books of account on Excel spreadsheets and, therefore, does not use journal entries.

8. Budget

Procedures

Obtain the original fiscal year budget and all budget adjustments made throughout the fiscal year and perform the following test work:

- a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if the answer is yes, report a compliance finding.
- c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

Results of Procedures

- a) Discussed the approval process with Village officials. I reviewed the budget approval in the minutes and obtained copies of the DFA-LGD budgets submitted for approval.
- b) Total actual expenditures exceeded budgeted amounts by \$138 in the Environmental GRT Special Revenue Fund and \$131 in the EMS Special Revenue Fund. A budget resolution was approved to increase the appropriate fund budgets but this resolution was not recorded in the final DFA budget report.
- c) A statement of revenues and expenditures and changes in cash – budget (Non-GAAP budgetary basis) and actual on the budgetary basis for each individual fund has been prepared.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS
JUNE 30, 2017

9. Capital Outlay Appropriations

Procedure

Only perform capital outlay appropriations procedures and reporting when the capital outlay appropriation funding was expended during the fiscal year.

Results of Procedure

No capital outlay appropriations were funded or expended during this fiscal year.

10. Other

Procedure

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 *NMSA* 1978. The findings must include all required content detailed in Section 2.2.2.10(L) *NMAC*.

Results of Procedure

I bring to the attention of the Village the matter of segregation of duties and internal control as the Village has only a single Clerk to perform all duties of the Village.
Please refer to the Schedule of Findings and Responses at pages 36-40.

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017**

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|----------------------------|---------------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property taxes | \$ 4,951 | \$ 4,951 | \$ 5,443 | \$ 492 |
| Gross receipts taxes | 30,000 | 30,000 | 15,008 | (14,992) |
| Gasoline and oil taxes | 1,014 | 1,014 | 207 | (807) |
| Other taxes | 0 | 0 | 0 | 0 |
| Intergovernmental income: | | | | |
| State operating grants | 90,000 | 90,000 | 90,000 | 0 |
| Charges for services | 5,500 | 5,500 | 16,329 | 10,829 |
| Licenses and fees | 314 | 324 | 353 | 29 |
| Investment income | 40 | 0 | 595 | 595 |
| Miscellaneous | 9,119 | 9,149 | 5,550 | (3,599) |
| | <u>140,938</u> | <u>140,938</u> | <u>133,485</u> | <u>(7,453)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 134,264 | 139,209 | 108,058 | 31,151 |
| Public safety | 0 | 0 | 0 | 0 |
| Public work | 4,945 | 0 | 21,851 | (21,851) |
| Debt service: | | | | |
| Principal | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| | <u>139,209</u> | <u>139,209</u> | <u>129,909</u> | <u>9,300</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,729</u> | <u>1,729</u> | <u>3,576</u> | <u>1,847</u> |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Loan proceeds | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in cash balance | 1,729 | 1,729 | 3,576 | 1,847 |
| Cash balance, beginning of year | <u>121,917</u> | <u>121,917</u> | <u>121,917</u> | <u>0</u> |
| Cash balance, end of year | <u>\$ 123,646</u> | <u>\$ 123,646</u> | <u>\$ 125,493</u> | <u>\$ 1,847</u> |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 3,576 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | <u>\$ 3,576</u> | |

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
FIRE PROTECTION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY
BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Non- GAAP Budgetary Basis</u> | <u>Variance with Final Budget Favorable (Unfavorable)</u> |
|---|----------------------------|---------------------|--|---|
| REVENUES | | | | |
| Intergovernmental income: | | | | |
| State operating grants | \$ 70,834 | \$ 70,834 | \$ 71,686 | \$ 852 |
| Charges for services | 0 | 0 | 5,540 | 5,540 |
| Investment income | 0 | 0 | 219 | 219 |
| | <u>70,834</u> | <u>70,834</u> | <u>77,445</u> | <u>6,611</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 66,113 | 66,113 | 40,800 | 25,313 |
| Debt service: | | | | |
| Principal payment | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| | <u>66,113</u> | <u>66,113</u> | <u>40,800</u> | <u>25,313</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over expenditures | <u>4,721</u> | <u>4,721</u> | <u>36,645</u> | <u>31,924</u> |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | (25,273) | (25,273) | (25,273) | 0 |
| Total other financing sources (uses) | <u>(25,273)</u> | <u>(25,273)</u> | <u>(25,273)</u> | <u>0</u> |
| Net change in cash balance | (20,552) | (20,552) | 11,372 | 31,924 |
| Cash balance, beginning of year | <u>51,573</u> | <u>51,573</u> | <u>51,573</u> | <u>0</u> |
| Cash balance, B8end of year | <u>\$ 31,021</u> | <u>\$ 31,021</u> | <u>\$ 62,945</u> | <u>\$ 31,924</u> |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 11,372 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | <u>\$ 11,372</u> | |

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
MUNICIPAL STREET SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY
BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017**

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Gasoline and oil | \$ 5,004 | \$ 5,004 | \$ 5,004 | \$ 0 |
| Intergovernmental income: | | | | |
| State capital grants | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 34 | 34 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total revenues | 5,004 | 5,004 | 5,038 | 34 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public work | 5,484 | 5,484 | 1,396 | 4,088 |
| Culture and recreation | 0 | 0 | 0 | 0 |
| Total expenditures | 5,484 | 5,484 | 1,396 | 4,088 |
| Excess (deficiency) of revenues over expenditures | (480) | (480) | 3,642 | 4,122 |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 |
| Net change in cash balance | (480) | (480) | 3,642 | 4,122 |
| Cash balance, beginning of year | 28,917 | 28,917 | 28,917 | 0 |
| Cash balance, end of year | \$ 28,437 | \$ 28,437 | \$ 32,559 | \$ 4,122 |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 3,642 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ 3,642 | |

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY
BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017**

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Gasoline and oil | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental income: | | | | |
| State capital grants | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total revenues | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 25,273 | 25,273 | 22,273 | 3,000 |
| Interest | 0 | 0 | 3,000 | (3,000) |
| Total expenditures | 25,273 | 25,273 | 25,273 | 0 |
| Excess (deficiency) of revenues over expenditures | (25,273) | (25,273) | (25,273) | 0 |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 25,273 | 25,273 | 25,273 | 0 |
| Total other financing sources (uses) | 25,273 | 25,273 | 25,273 | 0 |
| Net change in cash balance | 0 | 0 | 0 | 0 |
| Cash balance, beginning of year | 0 | 0 | 0 | 0 |
| Cash balance, end of year | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 0 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ 0 | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
ENVIRONMENTAL GRT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Gross receipts tax | \$ 595 | \$ 595 | \$ 369 | \$ (226) |
| Total revenues | 595 | 595 | 369 | (226) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public work | 342 | 342 | 480 | (138) |
| Total expenditures | 342 | 342 | 480 | (138) |
| Excess (deficiency) of revenues over expenditures | 253 | 253 | (111) | (364) |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 |
| Net change in cash balance | 253 | 253 | (111) | (364) |
| Cash balance, beginning of year | 5,056 | 5,056 | 5,056 | 0 |
| Cash balance, end of year | \$ 5,309 | \$ 5,309 | \$ 4,945 | \$ (364) |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ (111) | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ (111) | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
EMS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Intergovernmental income: | | | | |
| State operating grants | \$ 5,000 | \$ 5,131 | \$ 5,131 | \$ 0 |
| Charges for services | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| | 5,000 | 5,131 | 5,131 | 0 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 5,000 | 5,000 | 5,131 | (131) |
| | 5,000 | 5,000 | 5,131 | (131) |
| Excess (deficiency) of revenues over expenditures | 0 | 131 | 0 | (131) |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 |
| Net change in cash balance | 0 | 131 | 0 | (131) |
| Cash balance, beginning of year | 0 | 0 | 0 | 0 |
| Cash balance, end of year | \$ 0 | \$ 131 | \$ 0 | \$ (131) |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 0 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ 0 | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
LAW ENFORCEMENT PROTECTION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Intergovernmental income: | | | | |
| State operating grants | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total revenues | 20,000 | 20,000 | 20,000 | 0 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 20,000 | 20,000 | 20,000 | 0 |
| Total expenditures | 20,000 | 20,000 | 20,000 | 0 |
| Excess (deficiency) of revenues over expenditures | 0 | 0 | 0 | 0 |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Loan proceeds | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 |
| Net change in cash balance | 0 | 0 | 0 | 0 |
| Cash balance, beginning of year | 0 | 0 | 0 | 0 |
| Cash balance, end of year | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 0 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ 0 | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
INFRASTRUCTURE CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Gross receipts tax | \$ 1,300 | \$ 1,300 | \$ 738 | \$ (562) |
| Total revenues | 1,300 | 1,300 | 738 | (562) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public work | 900 | 900 | 0 | 900 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total expenditures | 900 | 900 | 0 | 900 |
| Excess (deficiency) of revenues over expenditures | 400 | 400 | 738 | 338 |
| Cash balance, beginning of year | 3,618 | 3,618 | 3,618 | 0 |
| Cash balance, end of year | \$ 4,018 | \$ 4,018 | \$ 4,356 | \$ 338 |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash balance budgetary basis | | | \$ 738 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash balance GAAP basis | | | \$ 738 | |

**STATE OF NEW MEXICO
VILLAGE OF HOUSE
WATER PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCES - BUDGET (NON-GAAP BUDGETARY
BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017**

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|------------------|--|---|
| OPERATING REVENUES | | | | |
| Taxes: | | | | |
| Gross receipts | \$ 0 | \$ 0 | \$ 602 | \$ 602 |
| Charges for services | 16,800 | 16,715 | 16,824 | 109 |
| Investment income | 85 | 170 | 221 | 51 |
| Miscellaneous | 0 | 0 | 210 | 210 |
| | <u>16,885</u> | <u>16,885</u> | <u>17,857</u> | <u>370</u> |
| OPERATING EXPENDITURES | | | | |
| General and administrative | 0 | 0 | 3,642 | 3,642 |
| Personnel services | 15,670 | 15,670 | 4,447 | (11,223) |
| Contractual services | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 633 | 633 |
| Maintenance and materials | 0 | 0 | 499 | 499 |
| Utilities | 0 | 0 | 1,269 | 1,269 |
| Debt service: | | | | |
| Principal | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 |
| Amortization expense | 0 | 0 | 0 | 0 |
| | <u>15,670</u> | <u>15,670</u> | <u>10,490</u> | <u>5,180</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,215</u> | <u>1,215</u> | <u>7,367</u> | <u>5,550</u> |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in cash balance | <u>1,215</u> | <u>1,215</u> | <u>7,367</u> | <u>5,550</u> |
| Cash balance, beginning of year | <u>58,407</u> | <u>58,407</u> | <u>58,407</u> | <u>0</u> |
| Cash balance, end of year | <u>\$ 59,622</u> | <u>\$ 59,622</u> | <u>\$ 65,774</u> | <u>\$ 5,550</u> |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash budgetary basis | | | \$ 7,367 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash GAAP basis | | | <u>\$ 7,367</u> | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
CEMETERY PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ON BUDGETARY BASIS
JUNE 30, 2017

| | Original Budget | Final Budget | Actual on Non- GAAP Budgetary Basis | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|--------------|--|---|
| OPERATING REVENUES | | | | |
| Charges for services | \$ 250 | \$ 250 | \$ 350 | \$ 100 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total operating revenues | 250 | 250 | 350 | 100 |
| EXPENDITURES | | | | |
| Maintenance and materials | 125 | 125 | 84 | (41) |
| Total expenditures | 125 | 125 | 84 | 41 |
| Excess (deficiency) of revenues over expenditures | 125 | 125 | 266 | 141 |
| Other financing sources (uses): | | | | |
| Designated cash (budgeted increase in cash) | 0 | 0 | 0 | 0 |
| Transfers in (out) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 |
| Net change in cash balance | 125 | 125 | 266 | 141 |
| Cash balance, beginning of year | 4,714 | 4,714 | 4,714 | 0 |
| Cash balance, end of year | \$ 4,839 | \$ 4,839 | \$ 4,980 | \$ 141 |
| Reconciliation of budgetary basis to GAAP basis: | | | | |
| Net changes in cash budgetary basis | | | \$ 266 | |
| Net revenue accruals | | | 0 | |
| Net expenditure accruals | | | 0 | |
| Net changes in cash GAAP basis | | | \$ 266 | |

MUNICIPALITY: House

DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION

6/30/2017

Prepared By: Anita M. Allen

SUBMIT TO LOCAL GOVERNMENT DIVISION NO LATER THAN 30 DAYS
AFTER THE CLOSE OF EACH QUARTER.

I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL FUNDS:

Anita M. Allen
Signature

7/21/2017
Date

YEAR-TO-DATE TRANSACTIONS

| Fund # | FUND NAME | BEGINNING CASH BALANCE CURRENT FY (1) | REVENUES TO DATE (2) | TRANSFERS TO DATE (3) | EXPENDITURES TO DATE (4) | ADJUSTMENTS (5) | QTR ENDING CASH BALANCE (1)+(2)-(3)+(4)+(5) (6) | INVESTMENTS (7) | CASH + INVESTMENTS (8) | REQUIRED RESERVES (9) | AVAILABLE CASH (8) - (9) |
|-------------|------------------------------|---------------------------------------|----------------------|-----------------------|--------------------------|-----------------|---|-----------------|------------------------|-----------------------|--------------------------|
| 101 | GENERAL FUND (GF) | \$121,872 | 133,483 | 0 | 129,907 | 45 | \$125,493 | 0 | \$125,493 | 10,826 | \$114,667 |
| 201 | CORRECTION | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 202 | ENVIRONMENTAL GRT | \$5,056 | 369 | 0 | 480 | 0 | \$4,945 | 0 | \$4,945 | | \$4,945 |
| 206 | EMS | \$0 | 5,131 | 0 | 5,131 | 0 | \$0 | 0 | \$0 | | \$0 |
| 207 | ENHANCED 911 | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 209 | FIRE PROTECTION FUND | \$16,621 | 77,444 | (25,273) | 40,799 | (48) | \$27,945 | 35,000 | \$62,945 | | \$62,945 |
| 211 | LEPF | \$0 | 20,000 | 0 | 20,000 | 0 | \$0 | 0 | \$0 | | \$0 |
| 214 | LODGERS' TAX | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 216 | MUNICIPAL STREET | \$28,919 | 5,038 | 0 | 1,397 | (1) | \$32,559 | 0 | \$32,559 | | \$32,559 |
| 217 | RECREATION | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 218 | INTERGOVERNMENTAL GRANTS | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 219 | SENIOR CITIZEN | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 223 | DWI PROGRAM | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 299 | OTHER | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 300 | CAPITAL PROJECT FUNDS | \$3,618 | 737 | 0 | 0 | 1 | \$4,356 | 0 | \$4,356 | | \$4,356 |
| 401 | G. O. BONDS | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 402 | REVENUE BONDS | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 403 | DEBT SERVICE OTHER | \$0 | 0 | 25,273 | 25,273 | 0 | \$0 | 0 | \$0 | | \$0 |
| 500 | ENTERPRISE FUNDS | | | | | | | | | | |
| | Water Fund | \$1,242 | 17,858 | 0 | 10,490 | (5,002) | \$3,608 | 37,567 | \$41,175 | | \$41,175 |
| | Solid Waste | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Waste Water | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Airport | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Ambulance | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Cemetery | \$4,714 | 350 | 0 | 84 | 0 | \$4,980 | 0 | \$4,980 | | \$4,980 |
| | Housing | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Parking | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Other Enterprise (enter fund | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Other Enterprise (enter fund | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Other Enterprise (enter fund | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| | Other Enterprise (enter fund | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 600 | INTERNAL SERVICE FUNDS | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| 700 | TRUST AND AGENCY FUNDS | \$0 | 0 | 0 | 0 | 0 | \$0 | 0 | \$0 | | \$0 |
| GRAND TOTAL | | \$182,042 | \$260,410 | \$0 | \$233,561 | (\$5,005) | \$203,885 | \$72,567 | \$276,452 | \$10,826 | \$265,627 |

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LAST UPDATE: 7/21/17 4:51 PM

GENERAL FUND - MUNICIPALITY

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | |
|--|------------------|--------------------|------------------|------------------|---------------------|---|---------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax - Current Year | \$4,708 | \$0 | \$4,708 | \$3,706 | | (\$1,002) | 78.72% |
| Property Tax - Delinquent | \$243 | \$0 | \$243 | \$1,737 | | \$1,494 | 714.63% |
| Property Tax - Penalty & Interest | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Oil and Gas - Equipment | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Oil and Gas - Production | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Franchise Fees | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross receipts - Local Option | \$15,000 | \$0 | \$15,000 | \$7,506 | | (\$7,494) | 50.04% |
| Gross Receipts - Infrastructure | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - Environment | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - Other Dedication | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Intergovernmental -State Shared: | | | | | | | |
| Gross receipts | \$15,000 | \$0 | \$15,000 | \$7,502 | | (\$7,498) | 50.02% |
| Cigarette Tax | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gas Tax [1 cent] | \$1,014 | \$0 | \$1,014 | \$207 | | (\$807) | 20.41% |
| Gas Tax [2 cent] | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Motor Vehicle | \$274 | \$0 | \$274 | \$319 | | \$45 | 116.58% |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Local | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriations | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Small Counties Assistance | \$90,000 | \$0 | \$90,000 | \$90,000 | | \$0 | 100.00% |
| Licenses and Permits | \$50 | \$0 | \$50 | \$20 | | (\$30) | 40.00% |
| Charges for Services | \$5,500 | \$0 | \$5,500 | \$15,669 | | \$10,169 | 284.89% |
| Fines and Forfeits | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Miscellaneous | \$9,149 | \$0 | \$9,149 | \$6,816 | | (\$2,333) | 74.50% |
| TOTAL GENERAL FUND REVENUES | \$140,938 | \$0 | \$140,938 | \$133,483 | | (\$7,455) | 94.71% |
| EXPENDITURES | | | | | | | |
| Executive-Legislative | \$25,486 | \$0 | \$25,486 | \$22,555 | \$0 | \$2,931 | 88.50% |
| Judicial | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Elections | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Finance & Administration | \$52,733 | \$0 | \$52,733 | \$48,543 | \$0 | \$4,190 | 92.05% |
| Public Safety | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Highways & Streets | \$0 | \$0 | \$0 | \$50 | \$0 | (\$50) | n/a |
| Senior Citizens | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Sanitation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Health and Welfare | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Culture and Recreation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Economic Development & Housing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Airport | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Other - Miscellaneous | \$60,990 | \$0 | \$60,990 | \$58,759 | \$0 | \$2,231 | 96.34% |
| TOTAL GENERAL FUND EXPENDITURES | \$139,209 | \$0 | \$139,209 | \$129,907 | \$0 | \$9,302 | 93.32% |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$3,576 | | | |

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| SPECIAL REVENUES - RESOURCES | Fund | BUDGET | | | ACTUALS | | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
|--|------------|--------------------|----------------------------|--------------------|-----------------------|----------|------------------------------------|-------------------|----------------------|
| | | Approved Budget | Resolutions Adj..Budget | Adjusted Budget | Year to Date Total | | | | |
| CORRECTIONS REVENUES | 201 | | | | | | | | |
| Correction Fees | 201 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Miscellaneous | 201 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 201 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 201 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 201 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 201 | | | | 0 | | | | |
| ENVIRONMENTAL REVENUES | 202 | | | | | | | | |
| GRT - Environmental | 202 | 595 | 0 | 595 | 369 | | (226) | 62.02% | |
| Miscellaneous | 202 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 595 | 0 | 595 | 369 | | (226) | 62.02% | |
| EXPENDITURES | 202 | 342 | 0 | 342 | 480 | 0 | (138) | 140.35% | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 202 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 202 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 202 | | | | (111) | | | | |
| EMS REVENUES | 206 | | | | | | | | |
| State EMS Grant | 206 | 5,131 | 131 | 5,262 | 5,131 | | (131) | 97.51% | |
| Miscellaneous | 206 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 5,131 | 131 | 5,262 | 5,131 | | (131) | 97.51% | |
| EXPENDITURES | 206 | 5,000 | 0 | 5,000 | 5,131 | 0 | (131) | 102.62% | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 206 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 206 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 206 | | | | 0 | | | | |
| E911 REVENUES | 207 | | | | | | | | |
| State-E-911 Enhancement | 207 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Network & Data Base Grant | 207 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Miscellaneous | 207 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 207 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 207 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 207 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 207 | | | | 0 | | | | |
| FIRE PROTECTION REVENUES | 209 | | | | | | | | |
| State - Fire Marshall Allotment | 209 | 70,834 | 939 | 71,773 | 77,444 | | 5,671 | 107.90% | |
| Miscellaneous | 209 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 70,834 | 939 | 71,773 | 77,444 | | 5,671 | 107.90% | |

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| SPECIAL REVENUES - RESOURCES | Fund | BUDGET | | | ACTUALS | | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
|--|------------|--------------------|----------------------------|--------------------|-----------------------|--|------------------------------------|-------------------|----------------------|
| | | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | | | | |
| EXPENDITURES | 209 | 66,113 | 0 | 66,113 | 40,799 | | 0 | 25,314 | 61.71% |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 209 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 209 | (25,273) | 0 | (25,273) | (25,273) | | | 0 | 100.00% |
| TOTAL - OTHER FINANCING SOURCES | | (25,273) | 0 | (25,273) | (25,273) | | | 0 | 100.00% |
| Excess (deficiency) of revenues over expen | 209 | | | | 11,372 | | | | |
| LAW ENFORCEMENT PROTECTION REVENUES | 211 | | | | | | | | |
| State-Law Enforcement Protection | 211 | 20,000 | 0 | 20,000 | 20,000 | | | 0 | 100.00% |
| Miscellaneous | 211 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL Revenues | | 20,000 | 0 | 20,000 | 20,000 | | | 0 | 100.00% |
| EXPENDITURES | 211 | 20,000 | 0 | 20,000 | 20,000 | | 0 | 0 | 100.00% |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 211 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 211 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 211 | | | | 0 | | | | |
| LODGERS' TAX REVENUES | 214 | | | | | | | | |
| Lodgers' Tax | 214 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Miscellaneous | 214 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 214 | 0 | 0 | 0 | 0 | | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 214 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 214 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 214 | | | | 0 | | | | |
| MUNICIPAL STREET REVENUES | 216 | | | | | | | | |
| GRT - Infrastructure (1/8 cent) | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| GRT - Municipal | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Gasoline Tax - (1 cent / 2 cent) | 216 | 5,004 | 0 | 5,004 | 5,038 | | | 34 | 100.68% |
| Motor Vehicle - Registration (all) | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| State Grants | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Federal Grants | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Miscellaneous | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL Revenues | | 5,004 | 0 | 5,004 | 5,038 | | | 34 | 100.68% |
| EXPENDITURES | 216 | 5,484 | 0 | 5,484 | 1,397 | | 0 | 4,087 | 25.47% |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 216 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 216 | | | | 3,641 | | | | |
| RECREATION REVENUES | 217 | | | | | | | | |
| Cigarette Tax - (1 cent) | 217 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Miscellaneous | 217 | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 217 | 0 | 0 | 0 | 0 | | 0 | 0 | n/a |

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| SPECIAL REVENUES - RESOURCES | Fund | BUDGET | | | ACTUALS | | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
|--|------------|--------------------|----------------------------|--------------------|-----------------------|---|------------------------------------|-------------------|----------------------|
| | | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | | | | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 217 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 217 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 217 | | | | 0 | | | | |
| INTERGOVERNMENTAL GRANTS REVENUES | 218 | | | | | | | | |
| State Grants | 218 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Federal Grants | 218 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Miscellaneous | 218 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 218 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 218 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 218 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 218 | | | | 0 | | | | |
| SENIOR CITIZENS REVENUES | 219 | | | | | | | | |
| State Grants | 219 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Federal Grants | 219 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Miscellaneous | 219 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 219 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 219 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 219 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 219 | | | | 0 | | | | |
| DWI REVENUES | 223 | | | | | | | | |
| State - Formula Distribution (DFA) | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| State - Local Grant (DFA) | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| State Other | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Federal Grants | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Miscellaneous | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 223 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Transfers In | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Transfers (Out) | 223 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 223 | | | | 0 | | | | |
| OTHER - SPECIAL REVENUES | 299 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| EXPENDITURES | 299 | 0 | 0 | 0 | 0 | 0 | 0 | n/a | |
| TOTAL -OTHER FINANCING SOURCES | 299 | 0 | 0 | 0 | 0 | | 0 | n/a | |
| Excess (deficiency) of revenues over expen | 299 | | | | 0 | | | | |

OTHER MISC. (FUND 299) DETAIL LIST

| SPECIAL REVENUES | BUDGET | | | ACTUALS | | | |
|---|-----------------|-------------------------|-----------------|--------------------|---------------------------------|----------------|-------------------|
| | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |

OTHER MISC. (FUND 299) DETAIL LIST

| SPECIAL REVENUES | BUDGET | | | ACTUALS | | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
|---|--------------------|----------------------------|--------------------|-----------------------|---|------------------------------------|-------------------|----------------------|
| | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |
| (enter fund name here) | | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | | |

OTHER MISC. (FUND 299) DETAIL LIST

| SPECIAL REVENUES | BUDGET | | | ACTUALS | | | |
|---|-----------------|-------------------------|-----------------|--------------------|---------------------------------|----------------|-------------------|
| | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| FUND 299 SUMMARY | | | | | | | |
| Revenue - TOTAL | \$0 | \$0 | \$0 | \$0 | | 0 | n/a |
| Expenditures - TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |

CAPITAL PROJECTS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget | |
|--|--------------------|-----------------------|--------------------|------------------|------------------------|-------------------------------|---------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | Positive (Negative) | |
| | | | | | | \$ | % |
| REVENUES | | | | | | | |
| GRT- Dedication | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| GRT- Infrastructure | \$1,300 | \$0 | \$1,300 | \$737 | | (\$563) | 56.69% |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| State Grants | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| CDBG funding | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| State Grants | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Federal Grants (other) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriations | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Investment Income | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL CAPITAL PROJECTS REVENUES | \$1,300 | \$0 | \$1,300 | \$737 | | (\$563) | 56.69% |
| EXPENDITURES | | | | | | | |
| Parks/Recreation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Housing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Equipment & Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Transit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Utilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Airports | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Infrastructure | \$900 | \$0 | \$900 | \$0 | \$0 | \$900 | 0.00% |
| Debt Service Payments (P&I)-GO Bonds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Debt Service Payments (P&I)-Rev. Bonds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL CAPITAL PROJECTS EXPENDITURE | \$900 | \$0 | \$900 | \$0 | \$0 | \$900 | 0.00% |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$737 | | | |

DEBT SERVICE

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | | |
|---|------------------|--------------------|-----------------|-----------------|---------------------|---|----------------|--|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % | |
| GENERAL OBLIGATION BONDS [FUND 401] | | | | | | | | |
| REVENUES: | | | | | | | | |
| General Obligation - (Property tax) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Investment Income | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Other - Misc | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| EXPENDITURES | | | | | | | | |
| General Obligation - Principal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| General Obligation - Interest | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Other Costs (Fiscal Agent Fees/Other Fees/Misc) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Excess (deficiency) of revenues over expenditures [401] | | | | \$0 | | | | |
| REVENUE BONDS [FUND 402] | | | | | | | | |
| REVENUES: | | | | | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Revenue Bonds - GRT | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Investment Income | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Revenue Bonds - Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| REVENUE BOND REVENUE - TOTAL | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| EXPENDITURES | | | | | | | | |
| Revenue Bonds - Principal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Revenue Bonds - Interest | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Other Revenue Bond Payments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Other Costs (Fiscal Agent Fees/Other Fees/Misc) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Excess (deficiency) of revenues over expenditures [402] | | | | \$0 | | | | |
| OTHER DEBT SERVICE [FUND 403] | | | | | | | | |
| REVENUES: | | | | | | | | |
| Investment Income | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Loan Revenue | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| OTHER DEBT SERVICE REVENUE - TOTAL | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| EXPENDITURES | | | | | | | | |
| NMFA Loan Payments | \$0 | \$25,273 | \$25,273 | \$25,273 | \$0 | \$0 | 100.00% | |
| Board of Finance Loan Payments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Other Debt Service - Misc | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$0 | \$25,273 | \$25,273 | \$25,273 | \$0 | \$0 | 100.00% | |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers In | \$0 | \$25,273 | \$25,273 | \$25,273 | | \$0 | 100.00% | |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$25,273 | \$25,273 | \$25,273 | | \$0 | 100.00% | |
| Excess (deficiency) of revenues over expenditures [403] | | | | \$0 | | | | |

ENTERPRISE FUNDS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | |
|--|------------------|--------------------|-----------------|-----------------|---------------------|---|----------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % |
| REVENUES | | | | | | | |
| Water Fund | | | | | | | |
| Charges for Services | \$15,974 | \$0 | \$15,974 | \$16,754 | | \$780 | 104.88% |
| Interest on Investments | \$170 | \$0 | \$170 | \$221 | | \$51 | 130.00% |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$741 | \$0 | \$741 | \$883 | | \$142 | 119.16% |
| TOTAL REVENUES - Water Fund | \$16,885 | \$0 | \$16,885 | \$17,858 | | \$973 | 105.76% |
| EXPENDITURES | | | | | | | |
| Water Fund | \$15,670 | \$0 | \$15,670 | \$10,490 | \$0 | \$5,180 | 66.94% |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$7,368 | | | |
| REVENUES | | | | | | | |
| Solid Waste | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Solid Waste Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Solid Waste | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Waste Water | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Waste Water Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Waste Water | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |

ENTERPRISE FUNDS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | |
|--|------------------|--------------------|-----------------|---------------|---------------------|---|----------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % |
| REVENUES | | | | | | | |
| Airport | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Airport Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Airport | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Ambulance | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Ambulance Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Ambulance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Cemetery | | | | | | | |
| Charges for Services | \$250 | \$0 | \$250 | \$350 | | \$100 | 140.00% |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Cemetery Fund | \$250 | \$0 | \$250 | \$350 | | \$100 | 140.00% |
| EXPENDITURES | | | | | | | |
| Cemetery | \$125 | \$0 | \$125 | \$84 | \$0 | \$41 | 67.20% |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$266 | | | |

ENTERPRISE FUNDS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | |
|--|------------------|--------------------|-----------------|---------------|---------------------|---|------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % |
| REVENUES | | | | | | | |
| Housing | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Housing Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Housing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Parking Facilities | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES - Parking Facilities | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Parking Facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Other Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REV. - Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |

ENTERPRISE FUNDS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRAN CES Y-T-D | Variance With Adjusted Budget Positive (Negative) | |
|--|------------------|--------------------|-----------------|---------------|---------------------|---|------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | \$ | % |
| REVENUES | | | | | | | |
| Other Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REV. - Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| REVENUES | | | | | | | |
| Other Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Other | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REV. - Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |

INTERNAL SERVICE / TRUST & AGENCY FUNDS

| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUDGETED AMOUNTS | | | ACTUALS Y-T-D | ENCUMBRANCES Y-T-D | Variance With Adjusted Budget | |
|--|------------------|--------------------|-----------------|---------------|--------------------|-------------------------------|--------------|
| | Approved Budget | Budget Adjustments | Adjusted Budget | | | Positive (Negative) | |
| | | | | | | \$ | % |
| INTERNAL SERVICE FUNDS [600] | | | | | | | |
| REVENUES | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Miscellaneous revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| Operating Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | #REF! |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |
| TRUST AND AGENCY FUNDS [700] | | | | | | | |
| REVENUES | | | | | | | |
| Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Tax Revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Miscellaneous revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | | |
| General Government/Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | \$0 | | | |

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
FINDINGS AND RESPONSES
JUNE 30, 2017

Summary Schedule of Prior Audit Findings

None

Current Findings

Budget (2017-001) (Finding that does not rise to the level of a significant deficiency)

Condition

Expenditures exceeded the final legally adopted budget by an immaterial amount. Budget resolutions submitted with the final budget to DFA were not properly reflected on the quarterly report causing the excess expenditure.

| <u>Fund</u> | <u>Actual Expenditures in Excess of Budget</u> |
|--|--|
| Environmental GRT Special Revenue Fund | \$ (138) |
| EMS Special Reveune Fund | (131) |
| Total | <u>\$ (269)</u> |

Criteria

Section 6-6-6, NMSA 1978 provides that approved budgets of local bodies are binding upon all governing officials and that no official shall pay any amount in excess thereof. Budgets submitted to DFA as required by Section 6-6-3 NMSA 1978 necessarily must be accurate and correct.

Cause

Village personnel have not had training in the use of controls and reconciliations to ensure accuracy in process of preparing budget reports.

Effect

The Village is at risk of unknowingly exceeding the approved budget or not submitting correct budgetary information to DFA.

Recommendation

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

Entity Response

The Village concurs with the recommendation. The Village Clerk and the Major are responsible for completion before June 30, 2018.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
FINDINGS AND RESPONSES
JUNE 30, 2017

Current Findings, continued

Capital Assets (2017-002) (Significant Deficiency)

Condition

The Village capitalizes capital assets with a cost of less than \$5,000 and has not adopted a capitalization policy requiring the capitalization of capital assets more than \$5,000. The Village does not depreciate or have a process for depreciating capital assets. Equipment acquired with a LEFDF grant, provided to the Quay County Sheriff, was not included on the capital asset inventory of the Village.

Criteria

GASB Codification 1400, Capital assets, requires governments to depreciate capital assets. Section 2.2.2 *NMAC* requires governments to follow pronouncements of the Governmental Accounting Standards Board, which would include depreciation of assets.

Section 12-6-10 *NMSA* 1978 and the State Auditor Rule provides for the capitalization of inventory of movable chattels and equipment costing more than \$5,000. The Village may capitalize assets of less than \$5,000 on a separate accounting. Capital assets costing less than \$5,000 presently included in inventory should not be removed.

Cause

The Village officials were unaware of the \$5,000 capital asset requirement. The Village has not been required to prepare financial statements in prior years because Tier 4 Agreed-Upon Procedures do not require financials. While the Village maintained the capital asset inventory, it did not depreciate the assets because financial statements were not prepared.

Effect

The Village is not in compliance with the \$5,000 capitalization requirement, nor the requirement to depreciate capital assets.

Recommendation

I recommend the Village adopt the \$5,000 capitalization policy. I also recommend that the Village develop a process for computing depreciation on its capital assets. As the Village is already familiar with QuickBooks software, I recommend the Village consider using QuickBooks to compute depreciation for capital assets.

Entity Responses

Management concurs with the adoption of the \$5,000 capitalization policy required by statute. The Council is responsible for adoption of the policy during the 2018 fiscal year.

Management will explore alternatives for establishing a system to compute depreciation on capital assets. The Village Clerk is responsible and will establish a depreciation method before the end of the 2018 fiscal year.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
FINDINGS AND RESPONSES
JUNE 30, 2017

Current Findings, continued

Reports to DFA (2017-003) (Finding does not rise to the level of a Significant Deficiency)

Condition

The required quarterly report to DFA for the quarter ending March of 2017 does not agree with the reconciled cash balance by the amount of \$25,273, but was corrected in the following quarter.

Criteria

Section 6-6-3 *NMSA* 1978 requires the Village to submit required reports to DFA. Implicit in the requirement to submit reports is an accurate report which properly reflects reconciled cash balances. Section 6-5-2 *NMSA* 1978 requires implementation of controls to prevent the submission of reports that contain errors.

Cause

The cash on the DFA report did not correctly reflect the reconciled cash balance because of confusion as to how to record an intercept of fire fund allotment revenue designated for payment of debt for a loan from the New Mexico Finance Authority. Because the intercept is never deposited to the Village's bank account and as checks are not written for the debt payment, the recording of this transaction on the Village's cash basis accounting system is difficult. The error was corrected on the June report to DFA.

Effect

The quarterly report submitted was in error, reflecting cash in excess of the reconciled balance.

Recommendation

As the Village corrected the reporting of the intercept in June and correctly reported it on the June report to DFA, I recommend the transaction be recorded in July, when the fire fund was received, in the same manner as it was finally corrected and recorded in June.

Entity Responses

Management concurs with the recommendation and will properly record the intercept of Fire Fund allotments and payment of debt service in the period the intercept occurs in the 2018 fiscal year. The Village Clerk is responsible.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
FINDINGS AND RESPONSES
JUNE 30, 2017

Current Findings, continued

Segregation of Duties (2017-004) (Finding does not rise to the level of a Significant Deficiency)

Condition

The Village has only one person who performs all duties for the Village. The Mayor and Council members perform substantial oversight of all Village activities; however, the Village does not have a written internal control policy.

Criteria

Section 6-5-2 NMSA 1978 requires implementation of internal accounting controls to prevent errors. A written policy and perhaps the use of checklists helps administer and focus the current oversight processes and that these procedures will be continued by future Councils.

Cause

The Village is a small entity with limited funding to segregate duties that would enhance internal controls.

Effect

The Village is at risk of misstatement of the financial statements and misuse of Village assets.

Recommendation

Currently, the Village Mayor and Council provide oversight as the Village is unable to hire more than one Clerk to perform all administrative functions. I recommend the Village conduct a risk assessment of things that could go wrong, such as improper reports submitted to DFA or cash discrepancies, for instance. From this risk assessment, develop written policies on oversight measures and processes the Council can perform to strengthen internal controls.

Entity Responses

The Village Council will conduct a risk assessment and develop written internal control policies for the Village, by June 30, 2018.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
FINDINGS AND RESPONSES
JUNE 30, 2017

Current Findings, continued

Cash Balances (2017-005) (Finding does not rise to the level of a Significant Deficiency)

Condition

I noted the general ledger cash balance is \$100 less than the reconciled cash balance every month of fiscal year 2017. I also noted that petty cash of \$100 is not recorded on the books of account.

Criteria

The principal control of the cash basis system of accounting is the accurate reconciliation of bank accounts. Section 2.2.2.10 NMAC requires agencies to “maintain adequate accounting records”. Accurate reconciliation of the bank account is essential to accurate reporting and budgetary control.

Cause

Although the reconciliation form used by the Village clearly reflects the reconciled cash balance, it is not in agreement with the general ledger. Management was uncertain what action to take as apparently the bank reconciliation has not agreed with the general ledger for some time.

The Village maintains its general ledger on Excel spreadsheets, which includes each fund portion of the bank account, revenues, transfers and expenses to date. Management had not realized that the petty cash account should be reflected on the general ledger.

Effect

The combined effect of the errors is to understate cash by \$200 - \$100 understatement of the bank account and \$100 understatement of petty cash.

Recommendation

I recommend cash reflected on the general ledger be adjusted to reflect the reconciled balance as well as the petty cash balance.

Entity Responses

Management will adjust the general ledger balance of cash to agree with the reconciled cash balance and will record the petty cash balance in the general ledger as well. The Village Clerk is responsible and will complete for the January 2018 financial reports.

STATE OF NEW MEXICO
VILLAGE OF HOUSE
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES
EXIT CONFERENCE
JUNE 30, 2017

EXIT CONFERENCE

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

Village of House

Sherman Martin - Village Mayor
Anita Allen - Clerk/Treasurer

R. Kelly McFarland, CPA, PC

R. Kelly McFarland, CPA