

# **State of New Mexico**

## **VILLAGE OF HOUSE**

### **Financial Statements**

**For the Year Ended June 30, 2019**

**R. Kelly McFarland, CPA, PC**



**STATE OF NEW MEXICO  
VILLAGE OF HOUSE**

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June 30, 2019**

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**STATE OF NEW MEXICO  
VILLAGE OF HOUSE**

Official Roster  
June 30, 2019

Village Council

Name	Title
Sherman Martin	Mayor
Cathy Ray	Mayor Pro Tem
Wayne McGee	Council Member
Walter Greaser	Council Member
Mike Patton	Council Member

Administrative Officials

Shannon Aikman	Clerk / Treasurer
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# R. Kelly McFarland

Certified Public Accountant  
A Professional Corporation



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Mr. Brian S. Colón, New Mexico State Auditor  
and Honorable Mayor, Sherman Martin and  
the Village Council  
Village of House, New Mexico

## Accountant's Compilation Report

Management is responsible for the accompanying financial statements of the Village of House, New Mexico, which comprise the balance sheets-governmental funds, statements of net position - proprietary funds, for each individual fund, as of June 30, 2019, and the related statements of revenues, expenditures and changes in fund balances-governmental funds, statements of revenues, expenses and changes in net position-proprietary funds, for each individual fund for the year then ended, and the related notes to the financial statements, as listed in the table of contents, in accordance with the requirements of 2.2.2.16 *New Mexico Administrative Code (NMAC)*. I have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

To comply with the requirements of Section 12-6-3(B) NMSA 1978 and 2.2.2.16 NMAC, management has presented: (1) the governmental fund financial statements prepared using the modified accrual basis of accounting, (2) the proprietary fund financial statements prepared using the accrual basis of accounting, and (3) only the notes related to these financial statements. The presentation of the accompanying financial statements is not intended to distinguish basic financial statements and supplementary information required by the Governmental Accounting Standards Board. However, in complying with the requirements, management has omitted the following financial statements and notes required by accounting principles generally accepted in the United States of America (GAAP): (a) the government-wide financial statements, (b) the statement of cash flows-proprietary funds, and (c) the note disclosures related to items (a) and (b). **These omissions result in the financial statements being presented on a basis of accounting other than GAAP**, as more fully described in Note 1 to the financial statements.

As more fully explained in note 5 to the financial statements, depreciation expense and the accumulated depreciation, along with the disclosure of changes in capital assets has not been presented. Management has not determined the effect of these departures from the requirements of the special framework of accounting on these financial statements.

R. Kelly McFarland, CPA, PC  
December 12, 2019

**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2019**

	<b>Major Funds</b>		
	<b>General Fund</b>	<b>Fire Protection</b>	<b>Municipal Street</b>
<b>ASSETS</b>			
Cash	\$ 148,659	\$ 7,964	\$ 14,292
Certificates of Deposit	<u>10,000</u>	<u>85,000</u>	<u>20,000</u>
<b>Total assets</b>	<b><u>\$ 158,659</u></b>	<b><u>\$ 92,964</u></b>	<b><u>\$ 34,292</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:			
Spendable			
Restricted:			
Special revenue funds	0	92,964	34,292
Capital projects funds	0	0	0
Debt service fund	0	0	0
Unassigned, reported in:			
General fund	<u>158,659</u>	<u>0</u>	<u>0</u>
<b>Total fund balances</b>	<b><u>158,659</u></b>	<b><u>92,964</u></b>	<b><u>34,292</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 158,659</u></b>	<b><u>\$ 92,964</u></b>	<b><u>\$ 34,292</u></b>

See the accompanying notes and accountant's report.



**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2019**

	<u>Major Funds</u>	<u>Nonmajor Funds</u>	
		<u>Governmental</u>	
	<u>Debt Service</u>	<u>Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 0	\$ 14,735	\$ 185,650
Investments	<u>0</u>	<u>0</u>	<u>115,000</u>
<b>Total assets</b>	<u>\$ 0</u>	<u>\$ 14,735</u>	<u>\$ 300,650</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:			
Spendable			
Restricted:			
Special revenue funds	0	8,597	135,853
Capital projects funds	0	6,138	6,138
Debt service fund	0	0	0
Unassigned, reported in:			
General fund	<u>0</u>	<u>0</u>	<u>158,659</u>
<b>Total fund balances</b>	<u>0</u>	<u>14,735</u>	<u>300,650</u>
<b>Total liabilities and fund balances</b>	<u>\$ 0</u>	<u>\$ 14,735</u>	<u>\$ 300,650</u>



STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2019

	Special Revenue Funds			Capital Projects Fund	Total
	Environmental		LEPF	Infrastructure	
	GRT	EMS			
<b>ASSETS</b>					
Cash and cash equivalents	\$ 5,388	\$ 3,209	\$ 0	\$ 6,138	\$ 14,735
<b>Total assets</b>	<u>\$ 5,388</u>	<u>\$ 3,209</u>	<u>\$ 0</u>	<u>\$ 6,138</u>	<u>\$ 14,735</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:					
Spendable					
Restricted to:					
Special revenue fund	5,388	3,209	0	0	8,597
Capital projects fund	0	0	0	6,138	6,138
Unassigned to:					
Capital projects fund	0	0	0	0	0
<b>Total fund balances</b>	<u>5,388</u>	<u>3,209</u>	<u>0</u>	<u>6,138</u>	<u>14,735</u>
<b>Total liabilities and fund balances</b>	<u>\$ 5,388</u>	<u>\$ 3,209</u>	<u>\$ 0</u>	<u>\$ 6,138</u>	<u>\$ 14,735</u>

**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
June 30, 2019**

	<b>Major Funds</b>		
	<b>General Fund</b>	<b>Fire Protection</b>	<b>Municipal Street</b>
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ 5,477	\$ 0	\$ 0
Gross receipts taxes	21,359	0	0
Gasoline and motor vehicle taxes	478	0	4,632
Intergovernmental:			
State operating grants	90,000	96,778	0
Charges for services	14,077	0	469
Licenses and fees	343	0	0
Investment income	0	740	0
Miscellaneous	9,117	8,382	0
<b>Total revenues</b>	<b>140,851</b>	<b>105,900</b>	<b>5,101</b>
<b>EXPENDITURES</b>			
Current:			
General government	82,007	0	0
Public safety	0	59,733	0
Public works	44,712	0	1,851
Culture and recreation	2,114	0	0
Capital outlay	0	0	0
Debt services:			
Principal	0	0	0
Interest	0	0	0
<b>Total expenditures</b>	<b>128,833</b>	<b>59,733</b>	<b>1,851</b>
Excess (deficiency) of revenues over expenditures	12,018	46,167	3,250
Other financing sources (uses):			
Loan proceeds (payments)	0	0	0
Transfers in (out)	0	(25,273)	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(25,273)</b>	<b>0</b>
<b>Net changes in fund balances</b>	<b>12,018</b>	<b>20,894</b>	<b>3,250</b>
Fund balances - beginning of year	146,641	72,070	31,042
Fund balances - end of year	<b>\$ 158,659</b>	<b>\$ 92,964</b>	<b>\$ 34,292</b>

**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
June 30, 2019**

	<u>Major Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	<u>Debt Service</u>	<u>Governmental Funds</u>	
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ 0	\$ 0	\$ 5,477
Gross receipts taxes	0	1,577	22,936
Gasoline and motor vehicle taxes	0	0	5,110
Intergovernmental:			
State operating grants	0	29,254	216,032
Charges for services	0	0	14,546
Licenses and fees	0	0	343
Investment income	0	0	740
Miscellaneous	0	50	17,549
	<u>0</u>	<u>30,881</u>	<u>282,733</u>
Total revenues			
	<u>0</u>	<u>30,881</u>	<u>282,733</u>
<b>EXPENDITURES</b>			
Current:			
General government	0	0	82,007
Public safety	0	26,095	85,828
Public works	0	270	46,833
Culture and recreation	0	0	2,114
Capital outlay	0	0	0
Debt services:			
Principal	23,671	0	23,671
Interest	1,602	0	1,602
	<u>25,273</u>	<u>26,365</u>	<u>242,055</u>
Total expenditures			
	<u>25,273</u>	<u>26,365</u>	<u>242,055</u>
Excess (deficiency) of revenues over expenditures	(25,273)	4,516	40,678
Other financing sources (uses):			
Loan proceeds	0	0	0
Transfers in (out)	25,273	0	0
Total other financing sources (uses)	<u>25,273</u>	<u>0</u>	<u>0</u>
Net changes in fund balances	<u>0</u>	<u>4,516</u>	<u>40,678</u>
Fund balances - beginning of year	<u>0</u>	<u>10,219</u>	<u>259,972</u>
Fund balances - end of year	<u>\$ 0</u>	<u>\$ 14,735</u>	<u>\$ 300,650</u>



**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2019**

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	
	<u>Environmental</u>		<u>LEPF</u>	<u>Infrastructure</u>	<u>Total</u>
	<u>GRT</u>	<u>EMS</u>			
<b>REVENUES</b>					
Taxes:					
Gross receipts	\$ 526	\$ 0	\$ 0	\$ 1,051	\$ 1,577
Intergovernmental:					
State operating grants	0	9,254	20,000	0	29,254
Miscellaneous	0	50	0	0	50
	<u>526</u>	<u>9,304</u>	<u>20,000</u>	<u>1,051</u>	<u>30,881</u>
Total revenues					
<b>EXPENDITURES</b>					
Current:					
Public safety	0	6,095	20,000	0	26,095
Public work	270	0	0	0	270
Debt service:					
Principal payment	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay:					
Public work	0	0	0	0	0
	<u>270</u>	<u>6,095</u>	<u>20,000</u>	<u>0</u>	<u>26,365</u>
Total expenditures					
Excess revenues (deficiency) of revenues over expenditures	256	3,209	0	1,051	4,516
Other financing sources (uses):					
Loan proceeds	0	0	0	0	0
Transfers in (out)	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)					
Net changes in fund balances	256	3,209	0	1,051	4,516
Fund balances - beginning of year	5,132	0	0	5,087	10,219
Fund balances - end of year	<u>\$ 5,388</u>	<u>\$ 3,209</u>	<u>\$ 0</u>	<u>\$ 6,138</u>	<u>\$ 14,735</u>

See the accompanying notes and accountant's report.

**STATE OF NEW MEXICO**  
**VILLAGE OF HOUSE**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**June 30, 2019**

	<u>Major Fund</u>	<u>Nonmajor Fund</u>	<u>Total</u>
	<u>Water Fund</u>	<u>Cemetery Fund</u>	
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 20,179	\$ 4,320	\$ 24,499
Certificates of Deposit	42,567	0	42,567
Due from other funds	0	0	0
Total current assets	<u>62,746</u>	<u>4,320</u>	<u>67,066</u>
Noncurrent assets:			
Unamortized bond issuance cost	0	0	0
Capital assets	24,600	0	24,600
Less: accumulated depreciation	<u>0</u>	<u>0</u>	<u>0</u>
Total noncurrent assets	<u>24,600</u>	<u>0</u>	<u>24,600</u>
<b>Total assets</b>	<u>\$ 87,346</u>	<u>\$ 4,320</u>	<u>\$ 91,666</u>
<b>LIABILITIES AND NET POSITION</b>			
Liabilities			
Current liabilities:			
Total current liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Noncurrent liabilities:			
Total noncurrent liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Net Position:			
Net investment in capital assets	24,600	0	24,600
Unrestricted net position	<u>62,746</u>	<u>4,320</u>	<u>67,066</u>
Total net position	<u>87,346</u>	<u>4,320</u>	<u>91,666</u>
<b>Total liabilities and net position</b>	<u>\$ 87,346</u>	<u>\$ 4,320</u>	<u>\$ 91,666</u>



**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION -  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Major Fund</u>		<u>Nonmajor Fund</u>	
	<u>Water Fund</u>		<u>Cemetery Fund</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 14,283		\$ 0	\$ 14,283
Taxes:				
Gross receipts	4,865		0	4,865
Miscellaneous	<u>0</u>		<u>0</u>	<u>0</u>
Total operating revenues	<u>19,148</u>		<u>0</u>	<u>19,148</u>
<b>OPERATING EXPENSES</b>				
General and administrative	3,485		0	3,485
Personnel services	3,324		0	3,324
Contractual services	0		0	0
Supplies and purchased power	1,886		0	1,886
Maintenance and materials	727		0	727
Utilities	1,121		0	1,121
Depreciation	0		0	0
Amortization expense	<u>0</u>		<u>0</u>	<u>0</u>
Total operating expenses	<u>10,543</u>		<u>0</u>	<u>10,543</u>
Operating income (loss)	<u>8,605</u>		<u>0</u>	<u>8,605</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment income	0		0	0
Miscellaneous	<u>0</u>		<u>0</u>	<u>0</u>
Total non-operating revenues (expenses)	0		0	0
Net Transfers in (out)	<u>0</u>		<u>0</u>	<u>0</u>
<b>CHANGE IN NET POSITION</b>	<u>8,605</u>		<u>0</u>	<u>8,605</u>
Net position - beginning of year	<u>78,741</u>		<u>4,320</u>	<u>83,061</u>
Net position - end of year	<u>\$ 87,346</u>		<u>\$ 4,320</u>	<u>\$ 91,666</u>

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

Notes to the Financial Statements  
June 30, 2019

**Note 1 – Summary of Significant Accounting Policies**

The Village of House (Village) is incorporated as a municipality in the State of New Mexico. The Village operates under an elected Mayor-Council form of government and provides the following services as authorized by its charter: public safety (fire), streets, public improvements, planning and zoning, water services and general government administrative services.

This summary of significant accounting policies of the Village is presented to assist in the understanding of the Village's financial statements. The financial statements and notes are the representation of the Village's management who is responsible for their integrity and objectivity. The financial statements of the Village have been prepared in conformity the requirements of 2.2.2.16 *New Mexico Administrative Code (NMAC)* as applied to government units with annual revenues under \$500,000. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Financial Reporting Entity**

The accompanying financial statements present the Village of House, a primary government, which has no component units. Management evaluated any potential component units by applying the criteria set forth in GASB No. 14 and No. 61 in making the determination it had no component units and is not a component unit of another government.

**B. Fund Financial Statements**

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Management has elected not to record accruals of revenue or expenditures for the current year as the amount of such accruals is not considered material to the financial statements and, therefore, closely approximates the modified accrual basis of accounting.

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

Notes to the Financial Statements  
June 30, 2019

**Note 1- Summary of Significant Accounting Policies (continued)**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, subject to the availability criterion. (Quay County, the collecting agent for the Village, is unable to report the amount of delinquent tax currently due to the Village.) Sales and use taxes are classified as derived tax revenues and are recognized, net of estimated refunds and uncollectible amounts, as revenue when the underlying exchange takes place or when the resources were received, whichever occurs first and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Included as operating grants are: Small Cities Assistance, State Law Enforcement and EMS, as well as other small operational grants.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptibility to accrual criteria have been met subject to the availability criterion.

Governmental funds are used to account for the Village's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets and the servicing of general long-term debt.

Under the requirements of GASB No. 34, the Village is required to present certain of its governmental funds as major based upon specific criteria.

The Village reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Fire Protection Fund - to account for the operations and maintenance of the fire department. Financing is provided by state collected taxes for fire protection. State Statute 59A-53-1, NMSA 1978.

Municipal Streets Fund - to account for the collection of gasoline taxes for the purpose of improving the Village Streets. Funding is provided under State 7-13-18, NMSA 1978 and distributed to municipalities under Section 7-1-6.9.

Debt Service Fund - to account for the accumulation of resources from the payment of principal, interest, and related costs on long-term debt.

The Village reports the following major proprietary fund:

The Water Fund accounts for the Village's water services and all activities necessary to provide such services.

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

Notes to the Financial Statements  
June 30, 2019

**Note 1- Summary of Significant Accounting Policies (continued)**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. For the current year, management has not accrued revenues or expenses as such amounts would not be material to the financial statements and, therefore, approximate the accrual basis of accounting.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services and administrative expenses.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Equity

**Deposits and Investments:** The Village's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the Village to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

**Receivables and Payables:** Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. At June 30, 2019, the Village had no interfund loans.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

For the current year, receivables and payables have not been recorded as management has determined such amounts are not material to the financial statements.

**Property Taxes:** Property taxes are levied on November 1st based on the assessed value of property as listed the previous January and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

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

Notes to the Financial Statements  
June 30, 2019

**Note 1- Summary of Significant Accounting Policies (continued)**

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Equity (continued)

**Inventories and Prepaid Items:** Proprietary fund inventories are recorded at the lower of cost or market on a first-in, first-out basis, and consist of operating supplies held for use in operations and are recorded as expenditures when consumed rather than when purchased. Such inventory items have not been recorded for the current year, as management has determined the amount of inventory to not be material.

**Restricted Assets:** Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

**Capital Assets:** Capital assets, which include property, plant and equipment, are reported in the applicable business-type financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Village does not have an infrastructure capital asset schedule. Depreciation is not recorded in the current or prior years.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The policy of the Village is to capitalize assets with a cost in excess of \$5,000.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. The Village did not have any construction projects in the current year.

**Deferred Outflows/Inflows of Resources:** In addition to assets and liabilities, governments may report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and, therefore, will not be recognized as an expense or expenditure until that time.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and, therefore, revenue will not be recognized until the future period.

During the current year, the Village had no deferred outflows or inflows of resources.

**Deferred Revenues:** Accounting principles generally accepted in the United States of America require that grant revenue (voluntary nonexchange transactions) be recognized as revenue when all eligibility requirements have been met and recognized as revenue in the governmental fund financial statement subject to the availability criterion. Amounts received from reimbursement basis grants are recorded as deferred revenue in the governmental fund financial statements when received more than 60 days after year end. The Village had no deferred revenues for the current year.

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

Notes to the Financial Statements  
June 30, 2019

**Note 1- Summary of Significant Accounting Policies (continued)**

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Equity (continued)

**Compensated Absences:** The Village has not recorded a liability for compensated absences as management believes such amounts are not material.

**Long-term Obligations:** In the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums, discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance cost, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For the current year, the Village had no debt to report in the proprietary funds. Governmental fund debt is disclosed in Note 6.

**Fund Equity:** In the fund financial statements, governmental funds report reservations of fund balance that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In addition to the nonspendable fund balance, GASB No. 54 has provided a hierarchy of spendable fund balances based on a hierarchy of spending constraints.

- **Nonspendable:** includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable. (The Village had no material nonspendable fund balance for the current year.)
- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority. Commitments will only be used for specific purposes pursuant to a formal action of the decision makers.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- **Unassigned:** fund balances of the general fund that is not constrained for any particular purpose.

When both restricted and unrestricted resources are available for use, it is the Village’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

**Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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

Notes to the Financial Statements  
June 30, 2019

**Note 1- Summary of Significant Accounting Policies (continued)**

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Equity (continued)

**Regulatory Presentation**

The financial statements have been prepared using a special framework of accounting in accordance with the requirements of 2.2.2.16 *New Mexico Administrative Code (NMAC)*. This financial presentation excludes government-wide financial statements and related disclosures and the proprietary fund statement of cash flows required by the Governmental Accounting Standard Boards. Governmental fund capital assets and long-term debt are reported only in the notes to financial statements and are not included in the governmental fund financial statements. The government does not report depreciation expense or accumulated depreciation on its capital assets. The financial statements are, therefore, presented on a basis of accounting other than generally accepted accounting principles.

**Note 2 – Stewardship, Compliance and Accountability**

**Budgetary Information**

The Village Charter establishes the Village's fiscal year as the twelve-month period beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>. Prior to June 1<sup>st</sup>, management prepares a proposed operating budget of estimated revenues, expenditures, and transfers for the ensuing fiscal year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund and Proprietary Funds. Management subsequently submits the budget (1) to the New Mexico Department of Finance and Administration for review and approval; and (2) to the Village Council for review and enactment of a resolution legally adopting the budget. Once approved, the Village Council may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations. Additionally, the New Mexico Department of Finance and Administration must approve any amendments to the budget.

Each funds' appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by department and general ledger account. Expenditures are budgeted by department and general ledger account. Expenditures may not exceed appropriations at the fund level. All budget revisions at this level are subject to final review and approval by the Village Council and the Department of Finance and Administration. Revisions to the budget were made throughout the year. These budgets are prepared on a non-GAAP cash budgetary basis.

Encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds.

The budgetary information presented in these financial statements has been amended in accordance with the above procedures as reflected in the accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non – GAAP budgetary Basis) and Actual.

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

Notes to the Financial Statements  
June 30, 2019

**Note 3 – Deposits and Investments**

Section 6-10-10, *NMSA* 1978 authorizes municipalities to deposit money in a wide variety of instruments in banks, savings and loan associations or credit unions located in their respective counties. All invested funds of the Village properly followed state investment requirements at June 30, 2019, and were only invested in deposits with local financial institutions.

The official custodian of a government deposit account is separately insured for \$250,000 in the aggregate for “time and savings deposits” and \$250,000 in the aggregate for all “demand deposits”.

Deposits of funds in financial institutions may be made in interest or non-interest bearing accounts to the extent that they are insured by an agency of the United States and/or secured by collateral or a bond provided by the financial institution. The rate of interest in non-demand accounts is set by the State Board of Finance, but cannot be less than one hundred percent of the asked price on US Treasury bills of the same maturity on the day of deposit.

Treasurers of smaller municipalities, with the advice and consent of their respective boards of finance, may invest in:

- Bonds or negotiable securities of the United States, the state, a county, municipality or school district that meets specified requirements; or
- Securities that are issued and backed by the full faith and credit of the United States government or issued by its agencies or instrumentalities.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Village’s deposits may not be returned to it. The Village does not have a deposit policy for custodial credit risk. The Village only invest in bank certificates of deposit at June 30, 2019.

New Mexico State Statutes require collateral pledged for at least 50% of deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued to the Village. There were no securities pledged to secure the deposits as total deposits were fully insured.

Credit Risk, Interest Rate Risk, Concentration of Credit Risk, Foreign Currency Risk. The Village has not adopted an investment policy related to any of these risks; however, management minimizes these risks by making short-term deposits which limits exposure to market volatility related to interest rates. The Village does not invest in financial instruments with exposure to concentration or credit risk or in any investments denominated in foreign currency.



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

Notes to the Financial Statements  
June 30, 2019

**Note 3 – Deposits and Investments (continued)**

	<u>Citizens Bank, Tucumcari, NM Demand Deposits</u>	<u>Citizens Bank, Tucumcari, NM Time Deposits</u>
Total amount of deposits on June 30, 2019	\$ 215,867	\$ 157,567
Less: FDIC coverage	<u>(250,000)</u>	<u>(250,000)</u>
Total uninsured (excess) public funds	(34,133)	(92,433)
Pledged Collateral	<u>0</u>	<u>0</u>
 Uninsured (excess) and uncollateralized	 <u>\$ (34,133)</u>	 <u>\$ (92,433)</u>
 50% collateral requirement (as per Section 6-10-17, NMSA, 1978)	 \$ 0	 \$ 0
Total pledged collateral	<u>0</u>	<u>0</u>
 Pledged collateral (over) under the requirement	 <u>\$ 0</u>	 <u>\$ 0</u>

The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any U. S. Government Agency or political subdivision of the State of New Mexico. No collateral was required at June 30, 2019.

Reconciliations to the Statement of Net Position: The reconciled carrying amounts of deposits shown above are included in the Village's statement of net position are \$300,650 for governmental activities and \$67,066 for business-type activities for a total of \$367,716.

**Note 4 – Interfund Receivables, Payables, and Transfers**

**Interfund Receivables and Payables**

There were no interfund receivables/payables during the year ended June 30, 2019.

**Interfund transfers:**

<u>Transfer in</u>		<u>Transfer out</u>		<u>Net Transfers</u>
Debt service fund	\$ 25,273	Fire Protection Funds	\$ 25,273	
	<u>\$ 25,273</u>		<u>\$ 25,273</u>	<u>\$ 0</u>

Transfers from the fire protection fund are used during the year to make the debt service payment on the fire pumper.

**STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
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Notes to the Financial Statements  
June 30, 2019

**Note 5 – Capital Assets**

The Village Council conducted a physical inventory of chattels at June 30, 2019 as required by Section 12-6-10 NMSA 1978; however, due to limited personnel resources, Management was unable to timely compile the physical inventory count into capital asset classifications. Therefore, the financial statements do not reflect the schedule of changes in capital assets for the year for the governmental funds or the proprietary funds. Additionally, as the Village does not provide for depreciation, depreciation expense and the related accumulated depreciation is not reflected in the financial statements of the Proprietary Water Fund.

**Note 6 – Long-term Debt**

Governmental Funds

The following is a schedule of changes in long-term debt:

	Balance June 30, 2018	Additions	Principal payments/use	Balance June 30, 2019	Due within one year
NMFA Loans	\$ 48,109	\$ 0	\$ 23,670	\$ 24,439	\$ 24,439
Total	<u>\$ 48,109</u>	<u>\$ 0</u>	<u>\$ 23,670</u>	<u>\$ 24,439</u>	<u>\$ 24,439</u>

NMFA Loans

The Village has entered into a loan agreement with the New Mexico Finance Authority for an acquisition of a Class A Pumper Tanker. This debt is subject to intercept agreements from the pledged revenues from the Fire Protection Fund distribution. NMFA loan is as follows:

Description	Date of Issue	Interest Rate	Original Amount of Issue	Balance June 30, 2019	Annual Loan Intercept Payments
NMFA PPRF - Disadvantaged Program	November 10, 2009	3.23% to 3.64%	\$ 213,150	\$ 24,439	\$ 25,273

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

Notes to the Financial Statements  
June 30, 2019

**Note 6 – Long-term Debt (continued)**

The annual requirement to amortize the loans as of June 30, 2019, including interest payments are as follows:

Fiscal year ending June 30,	Principal	Interest	Total Debt Service
2020	\$ 24,439	\$ 834	\$ 25,273
	<u>\$ 24,439</u>	<u>\$ 834</u>	<u>\$ 25,273</u>

**Note 7 – Risk Management**

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village of House has obtained general liability, auto, crime, buildings and contents, equipment, law enforcement officers, and public official's liability, volunteer coverage, workers' compensation through New Mexico Self Insurers Fund, operating as a common risk management insurance program. Total premiums paid to the NM Self-Insurer's Fund for fiscal year 2019 was \$29,076.

**Note 8 – PERA Pension Plan**

Employees of the Village are not covered by PERA or any other retirement plan.

**Note 9 – Post Employment Benefits**

The Village has elected not to participate in the New Mexico Retiree Health Care Act.

**Note 10 – Contingencies**

The Village of House may participate in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Village of House may be required to reimburse the grantor government.

**Note 11 – Deficit Fund Balances and Excess of Expenditures Over Appropriations**

2.2.2.10 NMAC requires disclosures of certain information concerning individual funds including:

- A. There were no expenditures in excess of budget.
- B. There were no deficit fund balances of individual funds at June 30, 2019.

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

Notes to the Financial Statements  
June 30, 2019

**Note 12 - Joint- Powers Agreement**

The Village participates with the City of Tucumcari, Cannon Air Force and other Quay County entities in the operation of a dispatch center.

**Note 13– Subsequent Events**

The date to which events occurring after June 30, 2019, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is December 12, 2019, which is the date on which the financial statements were available to be issued.

**Note 14 - Special Revenue Nonmajor Funds, Capital Project Fund and Proprietary Nonmajor Funds**

SPECIAL REVENUE NONMAJOR FUNDS

Environmental GRT Fund - to account for the collection of receipts for the purpose of complying with the environmental department requirements. Funding is provided for under State Statute 24-10B, *NMSA* 1978.

Emergency Medical Services (EMS) - to account for grant funds received by the Village from State sources for development of an EMS system. Funding is provided for under State Statute 24-10A-1 to 24-10A-10, *NMSA* 1978.

Law Enforcement Protection Fund (LEPF)- to account for the receipts and expenditures of a Special State grant for the police department. The grant may be used only for the operations of the police department. Funding is provided for under State Statute 29-13-9, *NMSA* 1978.

CAPITAL PROJECT FUND

Infrastructure Fund - to account for the Village's share of gross receipts tax that is legally restricted to the purchase of raw materials for the roads within the government's boundaries under State Statute 7-1-6.27, *NMSA* 1978.

PROPRIETARY NONMAJOR FUND

Cemetery Fund - to account for monies received for the cemetery and to expend them on behalf of the Cemetery Fund.

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

Exit Conference and Financial Statement Preparation  
June 30, 2019

**Exit Conference**

An exit conference was conducted on December 11, 2019, 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  
Shannon Aikman - Clerk/Treasurer

R. Kelly McFarland, CPA, PC

R. Kelly McFarland, CPA

**Financial Statement Preparation**

The financial statements of the Village of House as of, and for the year ended, June 30, 2019, were prepared by R. Kelly McFarland, CPA, PC, with the aid of responsible Village management. Official responsible personnel agree that the presentations are made with their knowledge and agreement.

# **State of New Mexico**

## **VILLAGE OF HOUSE**

**Tier 6 Agreed-Upon Procedures Report**

**For the Year Ended June 30, 2019**

**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, 2019

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

Official Roster  
June 30, 2019

Village Council

Name	Title
Sherman Martin	Mayor
Cathy Ray	Mayor Pro Tem
Wayne McGee	Council Member
Walter Greaser	Council Member
Mike Patton	Council Member

Administrative Officials

Shannon Aikman	Clerk / Treasurer
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**R. Kelly McFarland**

**Certified Public Accountant  
A Professional Corporation**



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**INDEPENDENT ACCOUNTANTS REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

Mr. Brian S. Colón, New Mexico State Auditor,  
Mr. 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, 2019, solely to assist the Village of House in demonstrating compliance with a Tier 5 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule of Procedures and Results and the Schedule of Findings, and I was not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Statement of Revenues, Expenditures and Changes in Cash Balances – budget (Non-GAAP Budgetary Basis) and Actual on Budgetary Basis or the Department of Finance & Administration (DFA) fourth quarter Financial Monthly Report submitted to DFA for the year ended June 30, 2019. 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.

R. Kelly McFarland, CPA, PC  
December 12, 2019

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 5 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

My procedures and results are as follows:

**I. Tier Determination**

Procedures

Verify the local public body's revenue calculation and tier determination documented on the form provided at [www.sca.nm.gov](http://www.sca.nm.gov) under "Tiered System Reporting" on the 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 5 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 5-10-17 NMSA 1978, New Mexico Public Money Act, if applicable.

Results of Procedures

- a) The Village of House has one checking account and six Certificate of Deposits. All bank reconciliations for the checking account are performed monthly on a timely basis. The bank account and all CD's are reflected on the bank reconciliation at June 30, 2019.
- b) I tested the bank reconciliations for the months of August, November, March and June constituting over 30% of bank reconciliations. The bank reconciliations were compared with supporting documentation and the *Department of Finance & Administration Local Government Division Financial Monthly Report (Financial Monthly Report)*, which serves as the Village general ledger and bank reconciliation in one document.

STATE OF NEW MEXICO  
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OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**2. Cash, continued**

Results of Procedures, continued

I noted footing and cross footing errors on the August and November reconciliations of \$20,000 and \$35,000, respectively, although the monthly ending cash balance correctly reflects the reconciled cash balance for each month (within \$100). The errors relate to confusion as to how maturities and purchases of certificates of deposit should be reflected on the reconciliation form to reconcile all Village Cash and force balancing the reconciliation. The bank reconciliations for March and June correctly reflect the reconciled cash balance without footing errors.

The March and June reconciliations reflect an adjustment for the \$100 change fund which had caused cash to be out of balance by \$100 in previous years.

As of the June, 2019 bank reconciliation, a Council member began reviewing and initialing the bank reconciliation.

- c) I noted the bank account balance for the month of August exceeded the FDIC insurance limit for demand deposits of \$250,000 by \$3,137 and that there were no securities pledged by the Village's bank for this excess. The Village Clerk was unaware of the pledging requirements as the demand account balance seldom exceeds \$250,000.

**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 Council conducted an inventory of all chattels owned by the Village for the year ended June 30, 2019 and certified the inventory by resolution. I noted that the inventory count sheets, while totaled, still need to be compiled into a permanent capital asset record. A reconciliation of the beginning balance of capital assets plus purchases less deleted items was not prepared, nor have the totals of the final capital asset inventory been determined.

**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.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**4. Debt, continued**

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. The Village is in compliance with its loan agreement.

**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:

- a) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.
- b) 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 comparing actual revenue with the final adjusted budget and the current year and the prior year. The only significant variance is for gross receipts taxes which exceeded budgeted amounts and the prior year's actual revenue by \$11,112 and \$9,179 respectively. The variance resulted from unexpected construction in the area. Other miscellaneous revenues consisting primarily of sales of unprocessed water for construction, was less than had been budgeted by \$13,823, as less water was sold than had been expected.
- b) I selected revenues of \$120,708 equal to approximately 40% of total cash basis revenues of the Village and agreed the amounts to the general ledger, supporting documentation, proper classification, proper period recognition and deposits to the bank. 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, 2019

**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 13 transactions totaling \$142,142 or 53.3% of the total annual expenses. I verified the amount paid, payee, date and descriptions agreed with the vendor's invoice, purchase voucher, contract and cancelled check, as appropriate. I noted no exceptions.
- b) Disbursements were approved by the Village Council each month. Authorization and approval are in compliance with the budget legal requirements and established policies and procedures for the items tested.
- c) I noted an expenditure in the amount of \$27,935 was in noncompliance with the requirements of *NMAC* 1.4.1.51, to obtain three written quotes or documentation explaining why such quotes could not be obtained.

Additionally, I noted that the Village's new procurement policy adopted on March 11, 2019, includes contradictory requirements for purchases under \$20,000 which may be acquired at best available price but purchases greater than \$5,001 require a "competitive sealed bid process". As the purchases referenced above are in excess of both thresholds of \$5,001 and \$20,000, the Village would be in violation of its own policy which would require a sealed bid process.



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OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**6. Expenditures, continued**

Results of Procedures, continued

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. Credit card charges are reviewed by the Village Council. No exceptions were noted.

**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 which serves as its general ledger. Transactions are recorded in QuickBooks which is used as a journal for posting to the general ledger. The Village prepares routine "journal entries" to classify expenditures paid from its single bank account to the proper fund in its journal used for posting the Excel spreadsheets. These journal entries appear proper and properly supported by appropriate documentation. As the Village books of account are totally cash basis, the general ledger has no other assets or liabilities; therefore, the Village does not have non-routine journal entries as that term is used for accrual accounting.

**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.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**8. Budget, continued**

Procedures, continued

- 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) I obtained and reviewed a copy of the Local Government Division of the Department of Finance and Administration (DFA) budget approval letter for the 2019 fiscal year. I, also, obtained copies of the minutes for budget resolutions amending the budget.
- b) I reviewed the Statement of Revenues and Expenditures and Changes in Cash Balances - Budget and Actual on the Budgetary Basis (cash). All funds were in budgetary compliance.

I also noted a budgeting error in the Fire Protection Fund in which the debt service was budgeted as an expenditure with no fund transfer to the Debt Service fund. The debt service expenditure was also budgeted in the Debt Service Fund.

- 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.

**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.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**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 did not note other matters requiring disclosure in this report.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**Current Findings**

**(2017-002) Capital Assets – Repeated and Modified (Significant Deficiency)**

**Condition**

The inventory of capital assets performed and certified by the Village, consisting only of the inventory count sheets, has not been compiled into a permanent record. The Village was therefore unable to reconcile the beginning capital asset balances, plus additions, less deletions to the ending balance of capital assets at June 30, 2019 to properly reflect capital assets in its financial statements.

The Village Council elected to defer preparation of a depreciation schedule for two years. Financial statements reflecting depreciation expense cannot be prepared.

The Village has made substantial progress from the prior year in conducting the annual inventory of capital assets; however, for the inventory to be usable to control capital assets and to prepare its financial statements, the inventory count sheets necessarily must be compiled into a permanent record of the Village Capital assets. No progress has been made in preparing a depreciation schedule or in compiling accurate capital asset totals.

**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.

The Village is in technical compliance with the requirement to conduct an inventory of capital assets; however, in order to exercise more effective control over its property, and to satisfy the intent of Section 12-6-10 NMSA 1978, proper accounting practice requires a permanent record of the Village capital assets necessary to properly reflect capital assets on its financial statements.

**Cause**

Management was not aware of the benefit of compiling the inventory count sheets to provide a permanent record of capital assets for more effective control and for financial statement preparation.

Prior to its revenues increasing in recent years, the Village was not required to prepare financial statements because Tier 4 Agreed-Upon Procedures do not require financials. While the Village has attempted to establish a depreciation schedule in the previous year, the Village only has one part-time Clerk. The Clerk does not have the additional time to learn the software and to key in the assets, as well as perform all other duties.

**Effect**

While the Village does have totals of the inventory county sheets, it does not have an effective system of maintaining control totals of its capital assets. Additionally, there is no control in place to ensure capital assets acquired or disposed of during the year are added or deleted to the list.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**Current Findings, continued**

**(2017-002) Capital Assets – Repeated and Modified (Significant Deficiency), continued**

**Effect, continued**

As the Village has no depreciation schedule or capital asset inventory totals, its financial statements required by the Tier 6 Agreed-Upon Procedures, do not include depreciation expense or appropriate disclosure of capital assets required by generally accepted accounting principles.

**Recommendation**

I recommend the Village consider acquiring capital asset software to achieve effective control over capital assets, which will also compute depreciation.

**Entity Response**

Clerk/Treasurer will research and acquire capital asset software by the March, 2020 Regular Council Meeting. We will continue to work towards completing a permanent list of capital assets.

**(2018-001) Expenditures - Procurement (Other Non-compliance) Repeated and Modified**

**Condition**

An expenditure in the amount of \$27,935 was in noncompliance of the requirements of NMAC 1.4.1.51, to obtain three written quotes or documentation explaining why such quotes could not be obtained. Two quotes were obtained; however, no documentation was evident of why only two quotes were obtained.

The Village's new procurement policy adopted on March 11, 2019, includes contradictory requirements for purchases under \$20,000 which may be acquired at best available price; however, purchases greater than \$5,001 require a "competitive sealed bid process". As the purchases referenced above are in excess of both thresholds of \$5,001 and \$20,000, the Village would be in violation of its own policy which would require a sealed bid process. The Village made no progress in clarifying its policies as the new policy was contradictory.

**Criteria**

NMAC 1.4.1.51 requires purchases in excess of \$20,000 and not in excess of \$60,000 must have three written quotes or documentation explaining why such quotes could not be obtained. Proper administrative procedures necessarily require policies provide clear direction.

**Cause**

The Village is not familiar with the mechanics of the New Mexico procurement code. Although the Council did attempt to adopt a new procurement policy, the policy is basically not useable because of contradictory provisions.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
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SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**(2018-001) Expenditures - Procurement (Other Non-compliance) Repeated and Modified, continued**

**Effect**

The Village is in violation of the detail of NMAC 1.4.1.51 for only obtaining two quotes and not documenting why three quotes could not be obtained. The procurement policy for the Village overlaps the thresholds, for purchases over \$5,001 with two conflicting requirements, such that guidance of the Council on procurement is unclear.

**Recommendation**

I recommend a Council member as well as the Village Clerk attend procurement training. Upon attending the training, I recommend the Council review the Village Procurement Policy and adopt a policy that is appropriate for the Village and is written in a clear and straight forward manner to provide guidance for this important matter.

**Entity Response**

Clerk/Treasurer will be attending Public Purchasing Foundation Classes with test (for State CPO) through New Mexico Edge either in February or April, 2020 to help further our education in procurement.

**(2019-001) Bank Reconciliation Procedures (Other Non-compliance)**

**Condition**

I noted footing and cross footing errors on the August and November reconciliations of \$20,000 and \$35,000 respectively, although the monthly ending cash balance correctly reflects the reconciled cash balance for each month by force balancing the bank reconciliation (within \$100). The bank reconciliations for other months tested were correct.

The bank account balance for the month of August exceeded the FDIC insurance limit for demand deposits of \$250,000 by \$3,137 and there were no securities pledged by the Village's bank for this excess.

**Criteria**

Proper bank reconciliation procedures require that the bank reconciliation foot and cross foot as a control measure to ensure accuracy.

Section 6-10-17, *NMSA*, 1978 requires public deposits be secured by pledged collateral in the amount of 50% of uninsured funds.

**Cause**

Confusion of the new Village Clerk as to where to reflect the maturity and purchase of certificates of deposit on the bank reconciliation form resulted in footing and cross footing errors. The correct bank balance was forced on the reconciliation, even though it did not foot. As the Village Clerk gained experience in completing the bank reconciliation form, subsequent bank reconciliations were correctly completed.

The Village Clerk was unaware of the pledging requirements as the demand account balance seldom exceeds \$250,000.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**(2019-001) Bank Reconciliation Procedures (Other Non-compliance), continued**

**Effect**

Although the bank balance was correctly stated, even though the bank reconciliation form did not foot or cross foot in this instance, improper use of footing and cross footing controls could easily result in misstatement and the misstatement could be material.

The Village was in violation of the pledged security requirement.

**Recommendation**

As a result of the Council risk assessment considerations, a Council member began reviewing and initialing the bank reconciliation in June. I concur with this control measure.

I recommend the Council ask its bank to provide pledged securities of an amount to ensure compliance with the pledged security requirement at those times when total deposits exceed insurance.

**Entity Response**

Clerk/Treasurer will contact our Bank in regards to pledging security requirements as soon as possible.

**(2019-002) Expenditures in Excess of Budget (Other Matters)**

**Condition**

Debt service was budgeted as an expenditure in the Fire Protection Fund and not as a fund transfer to the Debt Service Fund. The debt service expenditure was also budgeted in the Debt Service Fund. No expenditure was recorded in the Debt Service Fund.

**Criteria**

Proper budgeting procedures provide that the debt service payment be budgeted as a transfer in the Fire Protection Fund and as a debt service expenditure in the Debt Service Fund. Actual expenditures should be recorded as a transfer from the Fire Protections Fund to the Debt Service Fund and actual debt service expenditure recorded in the Debt Service Fund.

**Cause**

Because debt service is paid by an intercept of fire protection revenue, management is confused as to the recording of the transaction on the Villages cash basis record keeping system.

**Effect**

The Fire Protection Fund and Debt Service Fund was "double budgeted" for a debt service expenditure and the actual expenditure was improperly recorded, requiring an adjustment by the auditors to properly reflect the transaction.

**Recommendation**

I recommend the Council and management carefully properly record the intercept expenditure in both the Fire Protection Fund and the Debt Service Fund.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**2019-002 Expenditures in Excess of Budget (Other Matters), continued**

**Entity Response**

Clerk/Treasurer will continue to properly record the intercept payment.

**STATUS OF PRIOR YEARS FINDINGS**

**(2017-004) Segregation of Duties - Repeated (Other Matters) – Resolved**

The Council conducted a risk assessment and developed strategies to improve internal control.

**(2017-005) Cash Balances - Partially Resolved and Modified in Current Year (Other Matters)**

Management adjusted cash reporting to include a currency change fund.

**(2017-002) Capital Assets – (a Significant Deficiency) Partially Resolved and Modified in Current Year**

The Village performed an annual inventory of capital assets.

**(2017-003) Reports to DFA – (A Significant Deficiency) Resolved**

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

The Council conducted a risk assessment and identified control measures to address this issue.

**(2018-001) Expenditures - Procurement (Other Matters) - Modified and Repeated in Current Year**

**(2018-002) Quarterly Payroll Tax Reports (Other Matters) - Resolved**



STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
EXIT CONFERENCE  
JUNE 30, 2019

**EXIT CONFERENCE**

An exit conference was conducted on December 11, 2019, 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  
Shannon Aikman - Clerk/Treasurer

R. Kelly McFarland, CPA, PC

R. Kelly McFarland, CPA



STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 5 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

My procedures and results are as follows:

**I. Tier Determination**

Procedures

Verify the local public body's revenue calculation and tier determination documented on the form provided at [www.sca.nm.gov](http://www.sca.nm.gov) under "Tiered System Reporting" on the 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 5 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 5-10-17 NMSA 1978, New Mexico Public Money Act, if applicable.

Results of Procedures

- a) The Village of House has one checking account and six Certificate of Deposits. All bank reconciliations for the checking account are performed monthly on a timely basis. The bank account and all CD's are reflected on the bank reconciliation at June 30, 2019.
- b) I tested the bank reconciliations for the months of August, November, March and June constituting over 30% of bank reconciliations. The bank reconciliations were compared with supporting documentation and the *Department of Finance & Administration Local Government Division Financial Monthly Report (Financial Monthly Report)*, which serves as the Village general ledger and bank reconciliation in one document.

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VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**2. Cash, continued**

Results of Procedures, continued

I noted footing and cross footing errors on the August and November reconciliations of \$20,000 and \$35,000, respectively, although the monthly ending cash balance correctly reflects the reconciled cash balance for each month (within \$100). The errors relate to confusion as to how maturities and purchases of certificates of deposit should be reflected on the reconciliation form to reconcile all Village Cash and force balancing the reconciliation. The bank reconciliations for March and June correctly reflect the reconciled cash balance without footing errors.

The March and June reconciliations reflect an adjustment for the \$100 change fund which had caused cash to be out of balance by \$100 in previous years.

As of the June, 2019 bank reconciliation, a Council member began reviewing and initialing the bank reconciliation.

- c) I noted the bank account balance for the month of August exceeded the FDIC insurance limit for demand deposits of \$250,000 by \$3,137 and that there were no securities pledged by the Village's bank for this excess. The Village Clerk was unaware of the pledging requirements as the demand account balance seldom exceeds \$250,000.

**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 Council conducted an inventory of all chattels owned by the Village for the year ended June 30, 2019 and certified the inventory by resolution. I noted that the inventory count sheets, while totaled, still need to be compiled into a permanent capital asset record. A reconciliation of the beginning balance of capital assets plus purchases less deleted items was not prepared, nor have the totals of the final capital asset inventory been determined.

**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.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**4. Debt, continued**

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. The Village is in compliance with its loan agreement.

**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:

- a) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.
- b) 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 comparing actual revenue with the final adjusted budget and the current year and the prior year. The only significant variance is for gross receipts taxes which exceeded budgeted amounts and the prior year's actual revenue by \$11,112 and \$9,179 respectively. The variance resulted from unexpected construction in the area. Other miscellaneous revenues consisting primarily of sales of unprocessed water for construction, was less than had been budgeted by \$13,823, as less water was sold than had been expected.
- b) I selected revenues of \$120,708 equal to approximately 40% of total cash basis revenues of the Village and agreed the amounts to the general ledger, supporting documentation, proper classification, proper period recognition and deposits to the bank. 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, 2019

**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 13 transactions totaling \$142,142 or 53.3% of the total annual expenses. I verified the amount paid, payee, date and descriptions agreed with the vendor's invoice, purchase voucher, contract and cancelled check, as appropriate. I noted no exceptions.
- b) Disbursements were approved by the Village Council each month. Authorization and approval are in compliance with the budget legal requirements and established policies and procedures for the items tested.
- c) I noted two expenditures in the amounts of \$27,935 and \$26,648 were in noncompliance the requirements of *NMAC* 1.4.1.51, to obtain three written quotes or documentation explaining why such quotes could not be obtained.

Additionally, I noted that the Village's new procurement policy adopted on March 11, 2019, includes contradictory requirements for purchases under \$20,000 which may be acquired at best available price but purchases greater than \$5,001 require a "competitive sealed bid process". As the purchases referenced above are in excess of both thresholds of \$5,001 and \$20,000, the Village would be in violation of its own policy which would require a sealed bid process.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**6. Expenditures, continued**

Results of Procedures, continued

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. Credit card charges are reviewed by the Village Council. No exceptions were noted.

**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 which serves as its general ledger. Transactions are recorded in QuickBooks which is used as a journal for posting to the general ledger. The Village prepares routine "journal entries" to classify expenditures paid from its single bank account to the proper fund in its journal used for posting the Excel spreadsheets. These journal entries appear proper and properly supported by appropriate documentation. As the Village books of account are totally cash basis, the general ledger has no other assets or liabilities; therefore, the Village does not have non-routine journal entries as that term is used for accrual accounting.

**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.

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**8. Budget, continued**

Procedures, continued

- 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) I obtained and reviewed a copy of the Local Government Division of the Department of Finance and Administration (DFA) budget approval letter for the 2019 fiscal year. I, also, obtained copies of the minutes for budget resolutions amending the budget.
- b) I reviewed the Statement of Revenues and Expenditures and Changes in Cash Balances - Budget and Actual on the Budgetary Basis (cash). All funds were in budgetary compliance.

I also noted a budgeting error in the Fire Protection Fund in which the debt service was budgeted as an expenditure with no fund transfer to the Debt Service fund. The debt service expenditure was also budgeted in the Debt Service Fund.

- 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.

**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.



STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES AND RESULTS  
JUNE 30, 2019

**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 did not note other matters requiring disclosure in this report.

**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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Non- GAAP Budgetary Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 12,478	\$ 12,478	\$ 5,477	\$ (7,001)
Gross receipts taxes	15,000	15,000	21,359	6,359
Gasoline and oil taxes	350	350	478	128
Other taxes	0	0	0	0
Intergovernmental income:				
State operating grants	90,000	90,000	90,000	0
Charges for services	27,900	27,900	14,077	(13,823)
Licenses and fees	370	370	343	(27)
Investment income	1,985	1,985	0	(1,985)
Miscellaneous	5,400	5,400	9,117	3,717
<b>Total revenues</b>	<u>153,483</u>	<u>153,483</u>	<u>140,851</u>	<u>(12,632)</u>
<b>EXPENDITURES</b>				
Current:				
General government	100,140	100,140	82,007	18,133
Public safety	0	0	0	0
Public work	26,760	51,760	44,712	7,048
Culture and recreation	5,610	5,610	2,114	3,496
Debt service:				
Principal	0	0	0	0
Interest	0	0	0	0
<b>Total expenditures</b>	<u>132,510</u>	<u>157,510</u>	<u>128,833</u>	<u>28,677</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>20,973</u>	<u>(4,027)</u>	<u>12,018</u>	<u>16,045</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
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net change in cash balance</b>	20,973	(4,027)	12,018	16,045
<b>Cash balance, beginning of year</b>	<u>146,641</u>	<u>146,641</u>	<u>146,641</u>	<u>0</u>
<b>Cash balance, end of year</b>	<u>\$ 167,614</u>	<u>\$ 142,614</u>	<u>\$ 158,659</u>	<u>\$ 16,045</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 12,018	
Net revenue accruals			0	
Net expenditure accruals			0	
<b>Net changes in cash balance GAAP basis</b>			<u>\$ 12,018</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, 2019

	<u>Original</u>	<u>Final Budget</u>	<u>Actual on Non- GAAP Budgetary Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental income:				
State operating grants	\$ 71,773	\$ 71,773	\$ 96,778	\$ 25,005
Charges for services	0	0	0	0
Investment income	0	0	740	740
Miscellaneous	0	26,634	8,382	(18,252)
	<u>71,773</u>	<u>98,407</u>	<u>105,900</u>	<u>7,493</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public safety	50,870	77,504	59,733	17,771
Debt service:				
Principal payment	24,111	25,050	0	25,050
Interest	1,162	223	0	223
	<u>76,143</u>	<u>102,777</u>	<u>59,733</u>	<u>43,044</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(4,370)</u>	<u>(4,370)</u>	<u>46,167</u>	<u>50,537</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	0	0	(25,273)	25,273
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(25,273)</u>	<u>25,273</u>
Net change in cash balance	(4,370)	(4,370)	20,894	75,810
Cash balance, beginning of year	<u>72,070</u>	<u>72,070</u>	<u>72,070</u>	<u>0</u>
Cash balance, end of year	<u>\$ 67,700</u>	<u>\$ 67,700</u>	<u>\$ 92,964</u>	<u>\$ 75,810</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 20,894	
Net revenue accruals			0	
Net expenditure accruals			0	
Net changes in cash balance GAAP basis			<u>\$ 20,894</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, 2019

	Original Budget	Final Budget	Actual on Non- GAAP Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Gasoline and oil	\$ 5,004	\$ 5,004	\$ 4,632	\$ (372)
Intergovernmental income:				
State capital grants	0	0	0	0
Charges for services	2,000	2,000	469	(1,531)
Miscellaneous	0	0	0	0
	<u>7,004</u>	<u>7,004</u>	<u>5,101</u>	<u>(1,903)</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public work	26,377	26,377	1,851	24,526
Culture and recreation	0	0	0	0
	<u>26,377</u>	<u>26,377</u>	<u>1,851</u>	<u>24,526</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(19,373)</u>	<u>(19,373)</u>	<u>3,250</u>	<u>22,623</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	(19,373)	(19,373)	3,250	22,623
Cash balance, beginning of year	<u>31,042</u>	<u>31,042</u>	<u>31,042</u>	<u>0</u>
Cash balance, end of year	<u>\$ 11,669</u>	<u>\$ 11,669</u>	<u>\$ 34,292</u>	<u>\$ 22,623</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 3,250	
Net revenue accruals			0	
Net expenditure accruals			0	
Net changes in cash balance GAAP basis			<u>\$ 3,250</u>	

**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, 2019**

	<b>Original</b>	<b>Final Budget</b>	<b>Actual on Non- GAAP Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Final Budget</b>	<b>Basis</b>	<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes:				
Gasoline and oil	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental income:				
State capital grants	25,273	25,273	0	(25,273)
Charges for services	0	0	0	0
Miscellaneous	0	0	0	0
	<u>25,273</u>	<u>25,273</u>	<u>0</u>	<u>(25,273)</u>
Total revenues				
	<u>25,273</u>	<u>25,273</u>	<u>0</u>	<u>(25,273)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	25,050	25,050	23,671	1,379
Interest	223	223	1,602	(1,379)
	<u>25,273</u>	<u>25,273</u>	<u>25,273</u>	<u>0</u>
Total expenditures				
	<u>25,273</u>	<u>25,273</u>	<u>25,273</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>0</u>	<u>(25,273)</u>	<u>(25,273)</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	0	0	25,273	(25,273)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>25,273</u>	<u>(25,273)</u>
Net change in cash balance	0	0	0	(50,546)
Cash balance, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash balance, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (50,546)</u>
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			<u>\$ 0</u>	

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, 2019

	Original Budget	Final Budget	Actual on Non- GAAP Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Gross receipts tax	\$ 407	\$ 407	\$ 526	\$ 119
Total revenues	<u>407</u>	<u>407</u>	<u>526</u>	<u>119</u>
<b>EXPENDITURES</b>				
Current:				
Public work	<u>270</u>	<u>270</u>	<u>270</u>	<u>0</u>
Total expenditures	<u>270</u>	<u>270</u>	<u>270</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>137</u>	<u>137</u>	<u>256</u>	<u>119</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in cash balance	137	137	256	119
Cash balance, beginning of year	<u>5,132</u>	<u>5,132</u>	<u>5,132</u>	<u>0</u>
Cash balance, end of year	<u>\$ 5,269</u>	<u>\$ 5,269</u>	<u>\$ 5,388</u>	<u>\$ 119</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 256	
Net revenue accruals			0	
Net expenditure accruals			<u>0</u>	
Net changes in cash balance GAAP basis			<u>\$ 256</u>	

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, 2019

	Original Budget	Final Budget	Actual on Non- GAAP Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental income:				
State operating grants	\$ 9,138	\$ 9,138	\$ 9,254	\$ 116
Charges for services	0	0	0	0
Miscellaneous	0	0	50	50
	<u>9,138</u>	<u>9,138</u>	<u>9,304</u>	<u>166</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>9,138</u>	<u>9,138</u>	<u>6,095</u>	<u>3,043</u>
Total expenditures	<u>9,138</u>	<u>9,138</u>	<u>6,095</u>	<u>3,043</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>0</u>	<u>3,209</u>	<u>3,209</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in cash balance	0	0	3,209	3,209
Cash balance, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash balance, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,209</u>	<u>\$ 3,209</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 3,209	
Net revenue accruals			0	
Net expenditure accruals			<u>0</u>	
Net changes in cash balance GAAP basis			<u>\$ 3,209</u>	

**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, 2019**

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



**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, 2019**

	<b>Original</b>	<b>Final Budget</b>	<b>Actual on Non- GAAP Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Final Budget</b>	<b>Basis</b>	<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes:				
Gross receipts tax	\$ 900	\$ 900	\$ 1,051	151
Total revenues	<u>900</u>	<u>900</u>	<u>1,051</u>	<u>151</u>
<b>EXPENDITURES</b>				
Current:				
Public work	900	900	0	900
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>900</u>	<u>900</u>	<u>0</u>	<u>900</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>0</u>	<u>1,051</u>	<u>1,051</u>
Cash balance, beginning of year	<u>5,087</u>	<u>5,087</u>	<u>5,087</u>	<u>0</u>
Cash balance, end of year	<u>\$ 5,087</u>	<u>\$ 5,087</u>	<u>\$ 6,138</u>	<u>\$ 1,051</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash balance budgetary basis			\$ 1,051	
Net revenue accruals			0	
Net expenditure accruals			<u>0</u>	
Net changes in cash balance GAAP basis			<u>\$ 1,051</u>	

**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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Non- GAAP Budgetary Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>OPERATING REVENUES</b>				
Taxes:				
Gross receipts	\$ 383	\$ 383	\$ 4,865	\$ 4,482
Charges for services	16,547	16,547	14,283	(2,264)
Investment income	170	170	0	(170)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total operating revenues	<u>17,100</u>	<u>17,100</u>	<u>19,148</u>	<u>2,048</u>
<b>OPERATING EXPENDITURES</b>				
General and administrative	3,450	3,900	3,485	415
Personnel services	5,939	5,939	3,324	2,615
Contractual services	0	0	0	0
Supplies	3,300	3,050	1,886	1,164
Maintenance and materials	1,500	1,300	727	573
Utilities	1,500	1,500	1,121	379
Debt service:				
Principal	0	0	0	0
Interest	0	0	0	0
Depreciation	0	0	0	0
Amortization expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>15,689</u>	<u>15,689</u>	<u>10,543</u>	<u>5,146</u>
Excess (deficiency) of revenues over expenditures	<u>1,411</u>	<u>1,411</u>	<u>8,605</u>	<u>7,194</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in cash balance	<u>1,411</u>	<u>1,411</u>	<u>8,605</u>	<u>7,194</u>
Cash balance, beginning of year	<u>54,141</u>	<u>54,141</u>	<u>54,141</u>	<u>0</u>
Cash balance, end of year	<u>\$ 55,552</u>	<u>\$ 55,552</u>	<u>\$ 62,746</u>	<u>\$ 7,194</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash budgetary basis			\$ 8,605	
Net revenue accruals			0	
Net expenditure accruals			<u>0</u>	
Net changes in cash GAAP basis			<u>\$ 8,605</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, 2019**

	<b>Original</b>	<b>Final Budget</b>	<b>Actual on Non- GAAP Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Final Budget</b>	<b>Basis</b>	<b>(Unfavorable)</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 700	\$ 700	\$ 0	\$ (700)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total operating revenues	<u>700</u>	<u>700</u>	<u>0</u>	<u>(700)</u>
<b>EXPENDITURES</b>				
Maintenance and materials	<u>539</u>	<u>539</u>	<u>0</u>	<u>539</u>
Total expenditures	<u>539</u>	<u>539</u>	<u>0</u>	<u>539</u>
Excess (deficiency) of revenues over expenditures	<u>161</u>	<u>161</u>	<u>0</u>	<u>(161)</u>
Other financing sources (uses):				
Designated cash (budgeted increase in cash)	0	0	0	0
Transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in cash balance	161	161	0	(161)
Cash balance, beginning of year	<u>4,320</u>	<u>4,320</u>	<u>4,320</u>	<u>0</u>
Cash balance, end of year	<u>\$ 4,481</u>	<u>\$ 4,481</u>	<u>\$ 4,320</u>	<u>\$ (161)</u>
Reconciliation of budgetary basis to GAAP basis:				
Net changes in cash budgetary basis			\$ 0	
Net revenue accruals			0	
Net expenditure accruals			<u>0</u>	
Net changes in cash GAAP basis			<u>\$ 0</u>	

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

MUNICIPALITY VILLAGE OF HOUSE  
PERIOD ENDED June 2019  
PREPARED BY Shannon Aikman

FUND	FUND #	CASH BALANCE	REVENUES TO DATE	CD TRANSFERS	EXPEND. TO DATE	BOOK BAL. END OF PERIOD	ADD OUT- STANDING CHECKS	TOTAL	BALANCE PER BANK STATEMENT	DIFFERENCE
		7/1/2019 CASH BALANCE								
General	101	\$146,640.91	\$140,851.25	(\$10,000.00)	\$128,833.54	\$148,658.62	\$ 2,013.85	\$150,672.47	\$215,867.28	(\$65,194.81)
Enviro. Services	202	\$5,132.05	\$525.70	\$0.00	\$270.00	\$5,387.75	\$ -	\$5,387.75		\$5,387.75
EMS	206	\$0.00	\$9,304.00	\$0.00	\$6,095.58	\$3,208.42	\$ 2,706.36	\$5,914.78		\$5,914.78
Fire Protection	209	\$12,069.69	\$105,899.64	(\$25,000.00)	\$85,005.43	\$7,963.90	\$ 637.69	\$8,601.59		\$8,601.59
LEPDF	211	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$ -	\$0.00		\$0.00
Municipal Street	216	\$11,042.01	\$5,101.33	\$0.00	\$1,850.15	\$14,293.19	\$ 63.51	\$14,356.70		\$14,356.70
Infrastructure	311	\$5,086.39	\$1,051.75	\$0.00	\$0.00	\$6,138.14	\$ -	\$6,138.14		\$6,138.14
Water Utility	500	\$11,574.22	\$19,146.73	\$0.00	\$10,542.20	\$20,178.75	\$ 297.08	\$20,475.83		\$20,475.83
Cemetery	500	4320.02	0.00	\$0.00	\$0.00	\$4,320.02	\$ -	\$4,320.02		\$4,320.02
Investments										
Water	500	\$42,566.55	\$0.00	\$0.00	\$0.00	\$42,566.55	\$ -	\$42,566.55	\$42,566.55	\$ -
Fire Fund	209	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$ -	\$20,000.00	\$20,000.00	\$ -
Fire Fund	209	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$ -
Fire Fund	209	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$ -
Municipal Streets	216	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$ -	\$20,000.00	\$20,000.00	\$ -
Fire Fund	209	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$ -	\$40,000.00	\$40,000.00	\$ -
General	101	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$ -	\$10,000.00	\$10,000.00	\$ -
Fire Fund	209	0.00	\$0.00	25000.00	\$0.00	\$25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
Fire	209		\$ -							
Debt Service	209				\$ -					
<b>GRAND TOTAL</b>		<b>\$318,431.84</b>	<b>\$301,880.40</b>		<b>\$252,596.90</b>	<b>\$367,715.34</b>	<b>\$ 5,718.49</b>	<b>\$373,433.83</b>	<b>\$ 373,433.83</b>	<b>\$ 0.00</b>
									Change Drawer (Not in Bank)	\$ 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 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
GENERAL 11000											
REVENUES 4000											
41251	Municipal Gross Recp (1.25%)	\$7,500.00		\$7,500.00	\$8,923.94	\$574.41	\$274.40	\$909.32	\$10,682.07	(\$3,182.07)	142.43%
41500	Property Tax	\$4,778.00		\$4,778.00	\$4,832.63	\$87.94	\$63.47	\$662.16	\$5,446.20	(\$668.20)	113.98%
41510	Property-Prior Year	\$200.00		\$200.00	\$30.86	\$0.00	\$0.00	\$0.00	\$30.86	\$169.14	15.43%
41520	Property Tax-Penalty & Interest	\$7,500.00		\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00%
	Total 41000 Taxes Local Effort	\$19,978.00	\$0.00	\$19,978.00	\$13,587.43	\$662.35	\$337.87	\$1,571.48	\$16,159.13	\$3,818.87	80.88%
42300	Gasoline Tax	\$350.00		\$350.00	\$0.00	\$0.00	\$477.94	\$0.00	\$477.94	(\$127.94)	136.55%
42410	Gross Rec Dist. (1.225)	\$7,500.00		\$7,500.00	\$8,919.44	\$574.13	\$274.22	\$908.85	\$10,678.64	(\$3,176.64)	142.36%
42600	Motor Vehicle Fees	\$300.00		\$300.00	\$215.95	\$0.00	\$55.86	\$27.06	\$298.87	\$1.13	99.62%
	Total 42000 Taxes State Shared	\$8,150.00	\$0.00	\$8,150.00	\$9,135.39	\$574.13	\$808.02	\$935.91	\$11,453.45	(\$3,303.45)	140.53%
43400	Business Licenses/Reg	\$20.00		\$20.00	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00	\$10.00	50.00%
	Total 43000 License & Permits	\$20.00	\$0.00	\$20.00	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00	\$10.00	50.00%
44010	Administrative Fees	\$50.00		\$50.00	\$28.00	\$2.00	\$0.00	\$6.00	\$34.00	\$16.00	0.68
44150	Printing & Copying	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44190	Rental Fees	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
44990	Other Charges for Services	\$27,900.00		\$27,900.00	\$13,756.05	\$0.00	\$320.70	\$0.00	\$14,076.75	\$13,823.25	50.45%
	Total 44000 Charges For Services	\$27,950.00	\$0.00	\$27,950.00	\$13,782.05	\$2.00	\$320.70	\$6.00	\$14,110.75	\$13,839.25	50.49%
46020	Insurance Recoveries	\$5,400.00		\$5,400.00	\$4,359.69	\$487.15	\$487.15	\$487.15	\$5,821.14	(\$421.14)	107.80%
46030	Interest Income	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46040	Investment Income	\$1,985.00		\$1,985.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,985.00	0.00%
46050	Joint Power Agreements Income	\$0.00	\$0.00	\$0.00	\$179.55	\$14.67	\$7.38	\$22.85	\$224.45	(\$224.45)	#DIV/0!
46060	Reimbursements/Refunds	\$0.00		\$0.00	\$0.00	\$0.00	\$100.30	\$0.00	\$100.30	(\$100.30)	#DIV/0!
46099	Sales - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46900	Miscellaneous - Other	\$0.00		\$0.00	\$2,972.03	\$0.00	\$0.00	\$0.00	\$2,972.03	(\$2,972.03)	#DIV/0!
	Total 46000 Misc. Revenues	\$7,385.00	\$0.00	\$7,385.00	\$7,511.27	\$501.82	\$594.83	\$510.00	\$9,117.92	(\$1,732.92)	123.47%
47140	Small City Assistance	\$90,000.00		\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$0.00	100.00%
	Total 47000 Inter-Gov Grants	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$0.00	100.00%
TOTAL	40000 GENERAL REVENUES	\$153,483.00	\$0.00	\$153,483.00	\$134,016.14	\$1,750.30	\$2,061.42	\$3,023.39	\$140,851.25	\$12,631.75	91.77%

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
<b>GEN 50000 EXPENDITURES</b>											
<b>Elected Officials</b>											
51010	Elected Officials	\$5,100.00		\$5,100.00	\$3,825.10	\$424.92	\$425.00	\$424.98	\$5,100.00	\$0.00	100.00%
	Total 51000 Salary & Wages	\$5,100.00	\$0.00	\$5,100.00	\$3,825.10	\$424.92	\$425.00	\$424.98	\$5,100.00	\$0.00	100.00%
52010	F.I.C.A. Regular	\$316.00	\$0.20	\$316.20	\$237.15	\$26.35	\$26.35	\$26.35	\$316.20	\$0.00	100.00%
52011	F.I.C.A Medicare	\$74.00		\$74.00	\$56.43	\$6.17	\$6.17	\$6.18	\$73.95	\$0.05	99.93%
52030	Health Care & Medical Prem. 40%	\$6,902.80	(\$1,000.20)	\$5,902.60	\$4,384.34	\$487.15	\$487.15	\$487.15	\$5,845.79	\$56.81	99.04%
52030	Health Care & Medical Prem. 60%	\$10,354.20	(\$1,408.03)	\$8,946.17	\$6,576.49	\$730.72	\$730.72	\$730.72	\$8,768.65	\$177.52	98.02%
52090	Unemployment Compensation	\$28.00	\$46.23	\$74.23	\$74.23	\$0.00	\$0.00	\$0.00	\$74.23	\$0.00	100.00%
52100	Worker's Compensaton Premium	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
52110	Worker's Compensation Employer's Fee	\$0.00	\$111.80	\$111.80	\$77.40	\$34.40	\$0.00	\$0.00	\$111.80	\$0.00	100.00%
52120	Worker's Compensation (Self-Insured)	\$0.00	\$2,250.00	\$2,250.00	\$2,247.85	\$0.00	\$0.00	\$0.00	\$2,247.85	\$2.15	99.90%
	Total 52000 Employee Benefits	\$17,675.00	\$0.00	\$17,675.00	\$13,652.89	\$1,284.79	\$1,250.39	\$1,250.40	\$17,438.47	\$236.53	98.66%
57040	Election Costs	\$1,200.00		\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
	Total 57000 Operating Costs	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
<b>TOTAL</b>	<b>1001 Governing Expenditures</b>	<b>\$23,975.00</b>	<b>\$0.00</b>	<b>\$23,975.00</b>	<b>\$17,477.99</b>	<b>\$1,709.71</b>	<b>\$1,675.39</b>	<b>\$1,675.38</b>	<b>\$22,538.47</b>	<b>\$1,436.53</b>	<b>94.01%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
2004 FINANCE/BUDGET/ACCOUNTING											
51020	Full - Time Position	\$32,083.00	(\$1,010.63)	\$31,072.37	\$22,287.83	\$2,135.08	\$2,057.46	\$2,057.50	\$28,537.87	\$2,534.50	91.84%
51040	Part - Time Position	\$1,500.00		\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
	Total 51000 Salary & Wages	\$33,583.00	(\$1,010.63)	\$32,572.37	\$22,287.83	\$2,135.08	\$2,057.46	\$2,057.50	\$28,537.87	\$4,034.50	87.61%
52010	FICA-Regular	\$2,082.00		\$2,082.00	\$1,345.31	\$129.17	\$129.17	\$129.16	\$1,732.81	\$349.19	83.23%
52011	F.I.C.A-Medicare	\$487.00		\$487.00	\$314.63	\$30.20	\$30.21	\$30.21	\$405.25	\$81.75	83.21%
52090	Unemployment Compensation	\$0.00	\$25.71	\$25.71	\$0.00	\$25.71	\$0.00	\$0.00	\$25.71	\$0.00	100.00%
52100	Worker's Compensation Premium	\$264.00		\$264.00	\$169.56	\$0.00	\$0.00	\$0.00	\$169.56	\$94.44	64.23%
52110	Worker's Compensation Employer's Fee	\$700.00	(\$200.00)	\$500.00	\$38.70	\$0.00	\$0.00	\$0.00	\$38.70	\$461.30	7.74%
52120	Worker's Compensation (Self-Insured)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 52000 Employee Benefits	\$3,533.00	(\$174.29)	\$3,358.71	\$1,868.20	\$185.08	\$169.38	\$169.37	\$2,372.03	\$886.68	70.62%
53030	Travel - Employees	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 53000 Travel Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54050	Maintenance & Repair Furn/Fix/Equip	\$400.00	(\$400.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54060	Maintenance Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54999	Other Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 54000 Purchased Property Serv	\$400.00	(\$400.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55010	Contract- Audit	\$5,000.00	\$2,010.63	\$7,010.63	\$7,010.63	\$0.00	\$0.00	\$0.00	\$7,010.63	\$0.00	100.00%
55020	Contract - Attorney Fees	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55030	Contract - Professional Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 55000 Contractual Services	\$5,000.00	\$2,010.63	\$7,010.63	\$7,010.63	\$0.00	\$0.00	\$0.00	\$7,010.63	\$0.00	100.00%
56010	Software	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56020	Supplies - General office	\$1,000.00	\$694.99	\$1,694.99	\$1,280.09	\$34.45	\$4.98	\$43.59	\$1,363.11	\$331.88	80.42%
56040	Supplies - Furn/Fix/Equip (non-Capital)	\$2,000.00	(\$1,000.00)	\$1,000.00	\$474.20	\$0.00	\$250.09	\$0.00	\$724.29	\$275.71	72.43%
56100	Supplies - Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56120	Supplies - Vehicle Fuel	\$500.00	\$200.00	\$700.00	\$308.89	\$53.62	\$200.20	\$0.00	\$562.71	\$137.29	80.39%
56999	Supplies - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 56000 Supplies	\$3,500.00	(\$105.01)	\$3,394.99	\$2,063.18	\$88.07	\$455.27	\$43.59	\$2,650.11	\$744.88	78.06%
57050	Employee Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
57070	Insurance - General Liability/Property	\$220.00		\$220.00	\$218.50	\$0.00	\$0.00	\$0.00	\$218.50	\$1.50	99.32%
57080	Postage	\$400.00		\$400.00	\$121.35	\$0.00	\$0.00	\$220.00	\$341.35	\$58.65	85.34%
57090	Printing/Publishing/Advertising	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
57150	Subscriptions & Dues	\$4,500.00	(\$320.70)	\$4,179.30	\$2,997.08	\$588.00	\$594.22	\$0.00	\$4,179.30	\$0.00	100.00%
57160	Telecommunications	\$2,500.00	(\$200.00)	\$2,300.00	\$1,665.19	\$180.35	\$176.38	\$173.61	\$2,195.53	\$104.47	95.46%
57999	Other Operating Costs	\$220.00		\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.00	0.00%
	Total 57000 Operating Costs	\$7,840.00	(\$520.70)	\$7,319.30	\$5,002.12	\$768.35	\$770.60	\$393.61	\$6,934.68	\$384.62	94.75%
58020	Equipment & Machinery	\$280.00		\$280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280.00	0.00%
58030	Furniture & Fixtures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 58000 Capital Purchases	\$280.00	\$0.00	\$280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280.00	0.00%
59050	Commitments and Other Fees	\$0.00	\$200.00	\$200.00	\$155.51	\$9.12	\$4.36	\$14.43	\$183.42	\$16.58	91.71%
	Total 59000 Other Fees	\$0.00	\$200.00	\$200.00	\$155.51	\$9.12	\$4.36	\$14.43	\$183.42	\$16.58	91.71%
TOTAL	2004 Finance/Budget/Accounting	\$54,136.00	\$0.00	\$54,136.00	\$38,387.47	\$3,185.70	\$3,447.07	\$2,668.50	\$47,688.74	\$6,447.26	88.09%

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
2006 OPERATIONS & MAINTENANCE											
51040	Part-Time Positions	\$8,000.00		\$8,000.00	\$3,749.85	\$525.00	\$525.00	\$524.98	\$5,324.83	\$2,675.17	66.56%
51050	Temporary Positions	\$220.00		\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.00	0.00%
	Total 51000 Salary & Wages	\$8,220.00	\$0.00	\$8,220.00	\$3,749.85	\$525.00	\$525.00	\$524.98	\$5,324.83	\$2,895.17	64.78%
52010	F.I.C.A - Regular	\$2,192.00		\$2,192.00	\$235.66	\$32.55	\$32.55	\$32.55	\$333.31	\$1,858.69	15.21%
52011	F.I.C.A - Medicare	\$607.00		\$607.00	\$55.17	\$7.61	\$7.61	\$7.62	\$78.01	\$528.99	12.85%
52100	Worker's Compensation Premium	\$700.00		\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%
	Total 52000 Employee Benefits	\$3,499.00	\$0.00	\$3,499.00	\$290.83	\$40.16	\$40.16	\$40.17	\$411.32	\$3,087.68	11.76%
54010	Maintenance & Repairs - Building/Structure	\$2,700.00		\$2,700.00	\$2,399.83	\$0.00	\$0.00	\$0.00	\$2,399.83	\$300.17	88.88%
54030	Maintenance & Repairs - Grounds/Roadways	\$400.00	\$900.00	\$1,300.00	\$1,081.23	\$0.00	\$28.50	\$159.26	\$1,268.99	\$31.01	97.61%
54040	Maintenance & Repairs - Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54050	Maintenance & Repair - Furn/Fix/Equipment	\$2,000.00		\$2,000.00	\$0.00	\$0.00	\$82.86	\$0.00	\$82.86	\$1,917.14	4.14%
54060	Maintenance Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54999	Other Maintenance	\$750.00		\$750.00	\$0.00	\$0.00	\$95.10	\$0.00	\$95.10	\$654.90	12.68%
	Total 54000 Purchased Property Serv	\$5,850.00	\$900.00	\$6,750.00	\$3,481.06	\$0.00	\$206.46	\$159.26	\$3,846.78	\$2,903.22	56.99%
56040	Supplies - Furn/Fix/Equip (non-Capital)	\$2,060.00	(\$1,000.00)	\$1,060.00	\$228.62	\$0.00	\$0.00	\$18.33	\$246.95	\$813.05	23.30%
56050	Supplies - Janitorial/Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56090	Supplies - Safety	\$200.00		\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
56999	Supplies - Other	\$0.00	\$100.00	\$100.00	\$5.61	\$0.00	\$0.00	\$0.00	\$5.61	\$94.39	5.61%
	Total 56000 Supplies	\$2,260.00	(\$900.00)	\$1,360.00	\$234.23	\$0.00	\$0.00	\$18.33	\$252.56	\$1,107.44	18.57%
57070	Insurance - General Liability/Property	\$1,100.00		\$1,100.00	\$1,046.55	\$0.00	\$0.00	\$0.00	\$1,046.55	\$53.45	95.14%
57170	Utilities - Electricity	\$700.00		\$700.00	\$487.99	\$28.61	\$28.84	\$31.08	\$576.52	\$123.48	82.36%
57173	Utilities - Water	\$400.00		\$400.00	\$234.00	\$26.00	\$26.00	\$35.30	\$321.30	\$78.70	80.33%
	Total 57000 Operating Costs	\$2,200.00	\$0.00	\$2,200.00	\$1,768.54	\$54.61	\$54.84	\$66.38	\$1,944.37	\$255.63	88.38%
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58030	Furniture & Fixtures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58080	Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58090	Roadways/Bridges	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58100	Street Lighting/Traffic Signals/Signs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 58000 Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Total	2006 Operations & Maintenance	\$22,029.00	\$0.00	\$22,029.00	\$9,524.51	\$619.77	\$826.46	\$809.12	\$11,779.86	\$10,249.14	53.47%



ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
<b>4003 PARKS &amp; RECREATION</b>											
54010	Maintenance & Repairs - Building/Structure	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54020	Maintenance & Repairs - Contracts	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54030	Maintenance & Repairs - Grounds/Roadways	\$2,150.00		\$2,150.00	\$869.00	\$0.00	\$0.00	\$0.00	\$869.00	\$1,281.00	40.42%
54040	Maintenance & Repairs - Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54050	Maintenance & Repair - Furn/Fix/ Equipment	\$450.00		\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00%
54060	Maintenance Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46020	Non-Capital Furn/Fix/Equip	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46900	Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54999	Other Maintenance	\$160.00		\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	0.00%
	Total 54000 Purchased Property Serv	\$2,760.00	\$0.00	\$2,760.00	\$869.00	\$0.00	\$0.00	\$0.00	\$869.00	\$1,891.00	31.49%
57173	Utilities-Water	\$2,750.00		\$2,750.00	\$786.80	\$26.00	\$200.00	\$231.60	\$1,244.40	\$1,505.60	45.25%
	Total 57000 Operating Costs	\$2,750.00	\$0.00	\$2,750.00	\$786.80	\$26.00	\$200.00	\$231.60	\$1,244.40	\$1,505.60	45.25%
58020	Equipment & Machinery	\$100.00		\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
	Total 58000 Capital Purchases	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Total	4003 Parks & Recreation	\$5,610.00	\$0.00	\$5,610.00	\$1,655.80	\$26.00	\$200.00	\$231.60	\$2,113.40	\$3,496.60	37.67%

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
<b>4007 COMMUNITY CENTER</b>											
52080	Other Insurance Premiums	\$1,785.00		\$1,785.00	\$1,784.45	\$0.00	\$0.00	\$0.00	\$1,784.45	\$0.55	99.97%
	<b>Total 52000 Employee Benefits</b>	<b>\$1,785.00</b>	<b>\$0.00</b>	<b>\$1,785.00</b>	<b>\$1,784.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,784.45</b>	<b>\$0.55</b>	<b>99.97%</b>
54010	Maintenance & Repairs - Building/Structure	\$1,800.00	(\$640.00)	\$1,160.00	\$521.89	\$31.00	\$31.00	\$31.00	\$614.89	\$645.11	53.01%
54020	Maintenance & Repairs - Contracts	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54030	Maintenance & Repairs - Grounds/Roadways	\$125.00		\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	0.00%
54040	Maintenance & Repairs - Vehicles		\$500.00	\$500.00	\$263.50	\$0.00	\$0.00	\$0.00	\$263.50	\$236.50	52.70%
54050	Maintenance & Repairs - Furn/Fix/Equipment	\$1,550.00	(\$500.00)	\$1,050.00	\$197.71	\$162.09	\$0.00	\$410.55	\$770.35	\$279.65	73.37%
54060	Maintenance Supplies	\$3,800.00	\$1,600.00	\$5,400.00	\$405.13	\$53.48	\$113.76	\$84.91	\$657.28	\$4,742.72	12.17%
54999	Other Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 54000 Purchased Property Serv</b>	<b>\$7,275.00</b>	<b>\$960.00</b>	<b>\$8,235.00</b>	<b>\$1,388.23</b>	<b>\$246.57</b>	<b>\$144.76</b>	<b>\$526.46</b>	<b>\$2,306.02</b>	<b>\$5,928.98</b>	<b>28.00%</b>
55020	Contract - Attorney Fees	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55030	Contract - Professional Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55999	Contract - Other Services	\$9,000.00	(\$4,000.00)	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	100.00%
	<b>Total 55000 Contractual Services</b>	<b>\$9,000.00</b>	<b>(\$4,000.00)</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
56050	Supplies - Janitorial/Maintenance	\$50.00		\$50.00	\$33.00	\$0.00	\$0.00	\$0.00	\$33.00	\$17.00	66.00%
56120	Supplies - Vehicle Fuel	\$50.00	\$800.00	\$850.00	\$471.90	\$52.51	\$45.22	\$95.77	\$665.40	\$184.60	78.28%
56121	Supplies - Vehicle Lubricants/Antifreeze	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56122	Supplies - Vehicle Tires	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56999	Supplies - Other	\$0.00	\$300.00	\$300.00	\$282.23	\$0.00	\$0.00	\$0.00	\$282.23	\$17.77	94.08%
	<b>Total 56000 Supplies</b>	<b>\$100.00</b>	<b>\$1,100.00</b>	<b>\$1,200.00</b>	<b>\$787.13</b>	<b>\$52.51</b>	<b>\$45.22</b>	<b>\$95.77</b>	<b>\$980.63</b>	<b>\$219.37</b>	<b>81.72%</b>
57160	Telecommunications	\$600.00		\$600.00	\$388.44	\$47.08	\$41.17	\$41.98	\$518.65	\$81.35	86.44%
57170	Utilities - Electricity	\$2,800.00	\$600.00	\$3,400.00	\$2,713.93	\$209.77	\$182.52	\$225.08	\$3,331.30	\$68.70	97.98%
57172	Utilities - Propane/Butane	\$4,850.00	(\$1,600.00)	\$3,250.00	\$2,528.20	\$0.00	\$0.00	\$0.00	\$2,528.20	\$721.80	77.79%
57173	Utilities - Water	\$350.00		\$350.00	\$250.90	\$26.00	\$26.00	\$26.00	\$328.90	\$21.10	93.97%
57999	Other Operating Costs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 57000 Operating Costs</b>	<b>\$8,600.00</b>	<b>(\$1,000.00)</b>	<b>\$7,600.00</b>	<b>\$5,881.47</b>	<b>\$282.83</b>	<b>\$249.69</b>	<b>\$293.06</b>	<b>\$6,707.05</b>	<b>\$892.95</b>	<b>88.25%</b>
58010	Buildings & Structures	\$0.00	\$27,940.00	\$27,940.00	\$27,934.92	\$0.00	\$0.00	\$0.00	\$27,934.92	\$5.08	99.98%
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58030	Furniture & Fixtures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	<b>\$0.00</b>	<b>\$27,940.00</b>	<b>\$27,940.00</b>	<b>\$27,934.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,934.92</b>	<b>\$5.08</b>	<b>99.98%</b>
	<b>Total 4007 Community Center</b>	<b>\$26,760.00</b>	<b>\$25,000.00</b>	<b>\$51,760.00</b>	<b>\$42,776.20</b>	<b>\$581.91</b>	<b>\$439.67</b>	<b>\$916.29</b>	<b>\$44,713.07</b>	<b>\$7,046.93</b>	<b>86.39%</b>
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 60000 Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>50000 GENERAL EXPENDITURES</b>	<b>\$132,510.00</b>	<b>\$0.00</b>	<b>\$157,510.00</b>	<b>\$109,821.97</b>	<b>\$6,123.09</b>	<b>\$6,588.59</b>	<b>\$6,299.89</b>	<b>\$128,833.54</b>	<b>\$28,676.46</b>	<b>81.79%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
20200 ENVIRONMENTAL REVENUES											
41253	Gross Receipts Tax - Municipal Environmental	\$407.00		\$407.00	\$439.02	\$28.34	\$13.52	\$44.82	\$525.70	(\$118.70)	129.16%
	Total 41000 Taxes Local Effort	\$407.00	\$0.00	\$407.00	\$439.02	\$28.34	\$13.52	\$44.82	\$525.70	(\$118.70)	129.16%
46900	Miscellaneous - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 46000 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47499	Other State Grants	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47899	Local - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47999	Private - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 47000 Intergovernmental Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL	40000 ENVIRONMENTAL REVENUES	\$407.00	\$0.00	\$407.00	\$439.02	\$28.34	\$13.52	\$44.82	\$525.70	(\$118.70)	129.16%

20200 ENVIRONMENTAL EXPENDITURES											
55999	Contract - Other Services	\$270.00		\$270.00	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00	100.00%
	Total 55000 Contractual Services	\$270.00	\$0.00	\$270.00	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00	100.00%
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 58000 Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL	50000 ENVIRONMENTAL EXPENDITURES	\$270.00	\$0.00	\$270.00	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00	100.00%

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
<b>3003 EMS/AMBULANCE REVENUES</b>											
46010	Contributions/Donations	\$0.00		\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	#DIV/0!
	Total 46000 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	#DIV/0!
47090	State - EMS Grant (DOH)	\$5,000.00		\$5,000.00	\$9,254.00	\$0.00	\$0.00	\$0.00	\$9,254.00	(\$4,254.00)	185.08%
47499	Other State Grants	\$4,138.00		\$4,138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,138.00	0.00%
47999	Private - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 47000 Intergovernmental Grants	\$9,138.00	\$0.00	\$9,138.00	\$9,254.00	\$0.00	\$0.00	\$0.00	\$9,254.00	(\$116.00)	101.27%
<b>TOTAL</b>	<b>40000 EMS REVENUES</b>	<b>\$9,138.00</b>	<b>\$0.00</b>	<b>\$9,138.00</b>	<b>\$9,304.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,304.00</b>	<b>(\$166.00)</b>	<b>101.82%</b>
<b>3003 EMS/AMBULANCE EXPENDITURES</b>											
54040	Maintenance & Repairs - Vehicles	\$100.00	\$1,826.30	\$1,926.30	\$652.37	\$0.00	\$0.00	\$1,273.93	\$1,926.30	\$0.00	100.00%
	Total 54000 Purchased Property Services	\$100.00	\$1,826.30	\$1,926.30	\$652.37	\$0.00	\$0.00	\$1,273.93	\$1,926.30	\$0.00	100.00%
55999	Contract - Other Services	\$100.00	(\$40.00)	\$60.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	100.00%
	Total 55000 Contractual Services	\$100.00	(\$40.00)	\$60.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	100.00%
56070	Supplies - Medical	\$398.00	\$986.38	\$1,384.38	\$295.63	\$0.00	\$0.00	\$1,088.75	\$1,384.38	\$0.00	100.00%
56090	Supplies - Safety	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56100	Supplies - Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56110	Supplies - Uniforms/Linen	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56120	Supplies - Vehicle Fuel	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56122	Supplies - Vehicle Tires	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56999	Supplies - Other	\$3,218.00	(\$2,768.00)	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00	100.00%
	Total 56000 Supplies	\$3,616.00	(\$1,781.62)	\$1,834.38	\$746.63	\$0.00	\$0.00	\$1,088.75	\$1,834.38	\$0.00	100.00%
57050	Employee Training	\$4,138.00		\$4,138.00	\$0.00	\$0.00	\$0.00	\$1,114.00	\$1,114.00	\$3,024.00	26.92%
57070	Insurance - General Liability/Property	\$1,139.00		\$1,139.00	\$1,138.40	\$0.00	\$0.00	\$0.00	\$1,138.40	\$0.60	99.95%
57080	Postage	\$45.00	(\$4.68)	\$40.32	\$22.50	\$0.00	\$0.00	\$0.00	\$22.50	\$17.82	55.80%
	Total 57000 Operating Costs	\$5,322.00	(\$4.68)	\$5,317.32	\$1,160.90	\$0.00	\$0.00	\$1,114.00	\$2,274.90	\$3,042.42	42.78%
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 58000 Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 60000 Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL</b>	<b>3003 EMS EXPENITURES</b>	<b>\$9,138.00</b>	<b>\$0.00</b>	<b>\$9,138.00</b>	<b>\$2,618.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,476.68</b>	<b>\$6,095.58</b>	<b>\$3,042.42</b>	<b>66.71%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
<b>3002 FIRE PROTECTION REVENUES</b>											
46010	Contributions/Donations	\$0.00	\$26,634.00	\$26,634.00	*\$6,734.00	\$0.00	\$0.00	\$0.00	\$6,734.00	\$19,900.00	25.28%
46040	Investment Income	\$0.00		\$0.00	\$739.74	\$0.00	\$0.00	\$0.00	\$739.74	(\$739.74)	#DIV/0!
46091	Sale of Fixed Assets	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46900	Miscellaneous - Other	\$0.00		\$0.00	\$1,536.00	\$0.00	\$111.90	\$0.00	\$1,647.90	(\$1,647.90)	#DIV/0!
	<b>Total 46000 Miscellaneous Revenues</b>	<b>\$0.00</b>	<b>\$26,634.00</b>	<b>\$26,634.00</b>	<b>\$9,009.74</b>	<b>\$0.00</b>	<b>\$111.90</b>	<b>\$0.00</b>	<b>\$9,121.64</b>	<b>\$17,512.36</b>	<b>34.25%</b>
47100	State - Fire Marshall Allotment	\$71,773.00		\$71,773.00	\$66,557.00	\$10,321.00	\$0.00	\$0.00	\$76,878.00	(\$5,105.00)	107.11%
47499	Other State Grants	\$0.00		\$0.00	*\$19,900.00	\$0.00	\$0.00	\$0.00	\$19,900.00	(\$19,900.00)	#DIV/0!
47699	Federal - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 47000 Intergovernmental Grants</b>	<b>\$71,773.00</b>	<b>\$0.00</b>	<b>\$71,773.00</b>	<b>\$86,457.00</b>	<b>\$10,321.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,778.00</b>	<b>(\$25,005.00)</b>	<b>134.84%</b>
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 60000 Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>3002 FIRE PROTECTION REVENUES</b>	<b>\$71,773.00</b>	<b>\$26,634.00</b>	<b>\$98,407.00</b>	<b>\$95,466.74</b>	<b>\$10,321.00</b>	<b>\$111.90</b>	<b>\$0.00</b>	<b>\$105,899.64</b>	<b>(\$7,492.64)</b>	<b>107.61%</b>

ACCT	DESCRIPTION	BUDGET	Adjustments	Adjusted	Last	MONTH	MONTH	MONTH	YTD	BUDGET	PERCENT
CODES		2018-2019		Budget	QUARTER	APR	MAY	JUN		BALANCE	YTD
	<b>3002 FIRE PROTECTION</b>										
	<b>EXPENDITURES</b>										
53000	Travel Costs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
53999	Other Travel	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 53000 Travel</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
54010	Maintenance & Repairs - Building/Structure	\$4,892.00	(\$2,000.00)	\$2,892.00	\$244.09	\$0.00	\$0.00	\$0.00	\$244.09	\$2,647.91	8.44%
54020	Maintenance & Repairs - Contracts	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54030	Maintenance & Repairs - Grounds/Roadways	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54040	Maintenance & Repairs - Vehicles	\$6,000.00	(\$2,100.00)	\$3,900.00	\$764.36	\$0.00	\$0.00	\$503.60	\$1,267.96	\$2,632.04	32.51%
54050	Maintenance & Repairs - Furn/Fix/Equipment	\$800.00	\$8,093.01	\$8,893.01	\$8,753.42	\$0.00	\$0.00	\$139.59	\$8,893.01	\$0.00	100.00%
54060	Maintenance Supplies	\$848.00		\$848.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$848.00	0.00%
54999	Other Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 54000 Purchased Property Serv</b>	<b>\$12,540.00</b>	<b>\$3,993.01</b>	<b>\$16,533.01</b>	<b>\$9,761.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$643.19</b>	<b>\$10,405.06</b>	<b>\$6,127.95</b>	<b>62.94%</b>
55999	Contract - Other Services	\$2,040.00		\$2,040.00	\$1,497.47	\$0.00	\$0.00	\$0.00	\$1,497.47	\$642.53	73.41%
	<b>Total Contractual Services</b>	<b>\$2,040.00</b>	<b>\$0.00</b>	<b>\$2,040.00</b>	<b>\$1,497.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,497.47</b>	<b>\$642.53</b>	<b>73.41%</b>
56010	Software	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56020	Supplies - General Office	\$830.00		\$830.00	\$89.46	\$0.00	\$0.00	\$0.00	\$89.46	\$740.54	10.78%
56030	Supplies - Field Supplies	\$833.00		\$833.00	\$458.53	\$0.00	\$0.00	\$0.00	\$458.53	\$374.47	55.05%
56040	Supplies - Furn/Fix/Equip (Non-Capital)	\$8,966.00	\$18,634.00	\$27,600.00	\$26,692.66	\$0.00	\$0.00	\$0.00	\$26,692.66	\$907.34	96.71%
56050	Supplies - Janitorial/Maintenance	\$0.00	\$1,000.00	\$1,000.00	\$484.94	\$0.00	\$0.00	\$0.00	\$484.94	\$515.06	48.49%
56090	Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56100	Uniforms/Linen	\$0.00	\$2,100.00	\$2,100.00	\$2,080.39	\$0.00	\$0.00	\$0.00	\$2,080.39	\$19.61	99.07%
56120	Supplies - Vehicle Fuel	\$0.00	\$906.99	\$906.99	\$212.37	\$0.00	\$0.00	\$0.00	\$212.37	\$694.62	23.41%
56122	Supplies - Vehicle Tires	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56999	Supplies - Other	\$1,365.00	(\$100.00)	\$1,265.00	\$114.99	\$0.00	\$0.00	\$0.00	\$114.99	\$1,150.01	9.09%
	<b>Total 56000 Supplies</b>	<b>\$11,994.00</b>	<b>\$22,640.99</b>	<b>\$34,534.99</b>	<b>\$30,133.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,133.34</b>	<b>\$4,401.65</b>	<b>87.25%</b>
57030	Communication Costs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
57050	Employee Training	\$2,200.00		\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	0.00%
57070	Insurance - General Liability/Property	\$12,520.00		\$12,520.00	\$11,942.23	\$0.00	\$0.00	\$0.00	\$11,942.23	\$577.77	95.39%
57080	Postage	\$100.00		\$100.00	\$0.00	\$7.30	\$6.85	\$0.00	\$14.15	\$85.85	14.15%
57160	Telecommunications	\$2,400.00		\$2,400.00	\$883.54	\$100.92	\$97.67	\$97.67	\$1,179.80	\$1,220.20	49.16%
57170	Utilities - Electricity	\$1,921.00	\$375.92	\$2,296.92	\$1,836.46	\$196.07	\$130.30	\$134.09	\$2,296.92	\$0.00	100.00%
57172	Utilities - Propane/Butane	\$4,843.00	(\$375.92)	\$4,467.08	\$1,900.20	\$0.00	\$0.00	\$0.00	\$1,900.20	\$2,566.88	42.54%
57173	Utilities - Water	\$312.00		\$312.00	\$234.00	\$26.00	\$26.00	\$26.00	\$312.00	\$0.00	100.00%
57999	Other Operating Costs	\$0.00	\$100.00	\$100.00	\$51.26	\$0.00	\$0.00	\$0.00	\$51.26	\$48.74	51.26%
	<b>Total 57000 Operating Costs</b>	<b>\$24,296.00</b>	<b>\$100.00</b>	<b>\$24,396.00</b>	<b>\$16,847.69</b>	<b>\$330.29</b>	<b>\$260.82</b>	<b>\$257.76</b>	<b>\$17,696.56</b>	<b>\$6,699.44</b>	<b>72.54%</b>
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58030	Furniture & Fixtures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58080	Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
59010	Debt Service - Principal Payments	\$24,111.00	\$939.00	\$25,050.00	\$25,050.00	\$0.00	\$0.00	\$0.00	\$25,050.00	\$0.00	100.00%
59020	Debt Service - Interest Payments	\$1,162.00	(\$939.00)	\$223.00	\$223.00	\$0.00	\$0.00	\$0.00	\$223.00	\$0.00	100.00%
	<b>Total 59000 Debt Service</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>100.00%</b>
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 60000 Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>3002 FIRE EXPENDITURES</b>	<b>\$76,143.00</b>	<b>\$26,634.00</b>	<b>\$102,777.00</b>	<b>\$83,513.37</b>	<b>\$330.29</b>	<b>\$260.82</b>	<b>\$900.95</b>	<b>\$85,005.43</b>	<b>\$17,771.57</b>	<b>82.71%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
	<b>21100 LAW ENFORCEMENT PROTECTION REVENUES</b>										
46000	Miscellaneous Revenues	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46010	Contributions & Donations	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46091	Sale of Fixed Assets	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46900	Miscellaneous - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 46000 Revenues</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47110	State - Law Enforcement Protection (DFA)	\$20,000.00		\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%
	<b>Total 47000 Intergovernmental Grants</b>	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%
<b>TOTAL</b>	<b>21100 LAW ENFORCE. PROTECT. REV.</b>	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%

	<b>21100 LAW ENFORCEMENT PROTECTION EXPENDITURES</b>										
53999	Other Travel	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 53000 Travel Costs</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54020	Maintenance & Repair - Contracts	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54040	Maintenance & Repair - Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54050	Maintenance & Repair - Furn/Fix/Equipment	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54999	Other Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 54000 Purchased Property Serv</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55030	Contract - Professional Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55999	Contract - Other Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 55000 Contractual Services</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56010	Software	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56030	Supplies - Field Supplies	\$0.00	\$1,078.11	\$1,078.11	\$1,078.11	\$0.00	\$0.00	\$0.00	\$1,078.11	\$0.00	100.00%
56040	Supplies - Furn/Fix/Equipment (Non-Capital)	\$13,000.00	\$1,880.13	\$14,880.13	\$14,880.13	\$0.00	\$0.00	\$0.00	\$14,880.13	\$0.00	100.00%
56090	Supplies - Safety	\$6,005.00	(\$2,479.05)	\$3,525.95	\$3,525.95	\$0.00	\$0.00	\$0.00	\$3,525.95	\$0.00	100.00%
56100	Supplies - Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56110	Supplies - Uniforms/Linen	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56999	Supplies - Other	\$995.00	(\$479.19)	\$515.81	\$515.81	\$0.00	\$0.00	\$0.00	\$515.81	\$0.00	100.00%
	<b>Total 56000 Supplies</b>	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%
57050	Employee Training	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 57000 Operating Costs</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58060	Lease Purchase	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58080	Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL</b>	<b>21100 LAW ENFORC. PROTECT. EXPEND.</b>	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
<b>21600 MUNICIPAL STREETS</b>											
<b>REVENUES</b>											
42300	Gas Tx for General Purposes	\$5,004.00		\$5,004.00	\$3,753.00	\$417.00	\$0.00	\$462.35	\$4,632.35	\$371.65	92.57%
42301	Gas Tax Restricted	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 42000 Taxes State Shared</b>	<b>\$5,004.00</b>	<b>\$0.00</b>	<b>\$5,004.00</b>	<b>\$3,753.00</b>	<b>\$417.00</b>	<b>\$0.00</b>	<b>\$462.35</b>	<b>\$4,632.35</b>	<b>\$371.65</b>	<b>92.57%</b>
44990	Other Charges for Services	\$2,000.00		\$2,000.00	\$413.46	\$0.00	\$55.52	\$0.00	\$468.98	\$1,531.02	23.45%
	<b>Total 44000 Charges for Services</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$413.46</b>	<b>\$0.00</b>	<b>\$55.52</b>	<b>\$0.00</b>	<b>\$468.98</b>	<b>\$1,531.02</b>	<b>23.45%</b>
47050	State - Co-op (DOT)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47499	Other State Grants	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 47000 Intergov. Grants (Distrib)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>21600 MUNICIPAL STREET REVENUES</b>	<b>\$7,004.00</b>	<b>\$0.00</b>	<b>\$7,004.00</b>	<b>\$4,166.46</b>	<b>\$417.00</b>	<b>\$55.52</b>	<b>\$462.35</b>	<b>\$5,101.33</b>	<b>\$1,902.67</b>	<b>72.83%</b>
<b>21600 MUNICIPAL STREETS</b>											
<b>EXPENDITURES</b>											
51050	Salaries - Temporary Positions	\$150.00		\$150.00	\$13.40	\$0.00	\$0.00	\$0.00	\$13.40	\$136.60	8.93%
	<b>Total 51000 Salary &amp; Wages</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$13.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13.40</b>	<b>\$136.60</b>	<b>8.93%</b>
52010	F.I.C.A - Regular	\$9.00		\$9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	0.00%
52011	F.I.C.A - Medicare	\$2.00		\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0.00%
52110	Worker's Compensation Employer's Fee	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
52120	Woker's Compensation (Self-Insured)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 52000 Employee Benefits</b>	<b>\$11.00</b>	<b>\$0.00</b>	<b>\$11.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11.00</b>	<b>0.00%</b>
54030	Maintenance & Repairs - Grounds/Roadways	\$20,000.00		\$20,000.00	\$467.92	\$0.00	\$0.00	\$433.49	\$901.41	\$19,098.59	4.51%
54040	Maintenance & Repairs - Vehicles	\$2,271.00		\$2,271.00	\$120.00	\$0.00	\$0.00	\$0.00	\$120.00	\$2,151.00	5.28%
54050	Maintenance & Repairs - Furn/Fix/Equipment	\$2,271.00		\$2,271.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,271.00	0.00%
54999	Other Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 54000 Purchased Property Serv</b>	<b>\$24,542.00</b>	<b>\$0.00</b>	<b>\$24,542.00</b>	<b>\$587.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$433.49</b>	<b>\$1,021.41</b>	<b>\$23,520.59</b>	<b>4.16%</b>
65999	Contract - Other Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 55000 Contractual Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
56999	Supplies - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 56000 Supplies</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
57070	Insurance - Gen. Liability/Property	\$674.00		\$674.00	\$63.34	\$0.00	\$0.00	\$0.00	\$63.34	\$610.66	9.40%
57170	Utilities - Electricity	\$1,000.00		\$1,000.00	\$580.70	\$64.40	\$63.39	\$63.51	\$752.00	\$248.00	75.20%
	<b>Total 57000 Operating Costs</b>	<b>\$1,674.00</b>	<b>\$0.00</b>	<b>\$1,674.00</b>	<b>\$624.04</b>	<b>\$64.40</b>	<b>\$63.39</b>	<b>\$63.51</b>	<b>\$815.34</b>	<b>\$858.66</b>	<b>48.71%</b>
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 61000 Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>21600 MUNICIPAL STREETS EXPENDIT.</b>	<b>\$26,377.00</b>	<b>\$0.00</b>	<b>\$26,377.00</b>	<b>\$1,225.36</b>	<b>\$64.40</b>	<b>\$63.39</b>	<b>\$497.00</b>	<b>\$1,850.15</b>	<b>\$24,526.85</b>	<b>7.01%</b>



ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
	<b>39900 OTHER CAPITAL PROJECTS INFRASTRUCTURE REVENUES</b>										
42410	GRT Shared - Municipal Equivalent Distrib.	\$900.00		\$900.00	\$878.28	\$56.67	\$27.06	\$89.74	\$1,051.75	(\$151.75)	116.86%
	<b>Total 42000 Taxes State Shared</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$900.00</b>	<b>\$878.28</b>	<b>\$56.67</b>	<b>\$27.06</b>	<b>\$89.74</b>	<b>\$1,051.75</b>	<b>(\$151.75)</b>	<b>116.86%</b>
47398	Other State Distributions (operational)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47399	Other State Distributions (restricted)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
47899	Local - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 47000 Intergovernmental Grants</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>39900 OTHER CAPITAL PROJECTS</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$900.00</b>	<b>\$878.28</b>	<b>\$56.67</b>	<b>\$27.06</b>	<b>\$89.74</b>	<b>\$1,051.75</b>	<b>(\$151.75)</b>	<b>116.86%</b>

	<b>39900 OTHER CAPITAL PROJECTS INFRASTRUCTURE EXPENDITURES</b>										
54010	Maintenance & Repairs - Building/Structure	\$150.00		\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
54030	Maintenance & Repairs - Grounds/Roadways	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54040	Maintenance & Repairs - Vehicles	\$75.00		\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
54050	Maintenance & Repairs - Furn/Fix/Equipment	\$75.00		\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
	<b>Total 54000 Purchased Property Serv</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>0.00%</b>
56040	Supplies - Furn/Fix/Equipment (Non-Capital)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56999	Supplies - Other	\$420.00		\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00	0.00%
	<b>Total 56000 Supplies</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$420.00</b>	<b>0.00%</b>
58020	Equipment & Machinery	\$180.00		\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	0.00%
58030	Furniture & Fixtures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>39900 OTHER CAPITAL PROJECTS</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900.00</b>	<b>0.00%</b>

	<b>40400 NMFA LOAN DEBT SERVICE REVENUES</b>										
47100	State - Fire Marshall Allotment	\$25,273.00		\$25,273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,273.00	0.00%
	<b>Total 47000 Intergovern. Grants (Distrib)</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>40400 NMFA LOAN DEBT SERVICE</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>0.00%</b>

	<b>40400 NMFA LOAN DEBT SERVICE EXPENDITURES</b>										
59010	Debt Service - Principal Payments	\$25,050.00		\$25,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,050.00	0.00%
59020	Debt Service - Interest Payments	\$223.00		\$223.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223.00	0.00%
	<b>Total 59000 NMFA Loan Debt Serv. Exp</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>40400 NMFA LOAN DEBT SERV. EXPEND.</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,273.00</b>	<b>0.00%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
<b>50100 WATER ENTERPRISE</b>											
<b>REVENUES</b>											
46099	Gross Receipts Tax - Muni. Local Option Gen.	\$383.00		\$383.00	\$833.80	\$946.10	\$1,478.28	\$1,607.05	\$4,865.23	(\$4,482.23)	1270.30%
	<b>Total 41000 Taxes Local Effort</b>	<b>\$383.00</b>	<b>\$0.00</b>	<b>\$383.00</b>	<b>\$833.80</b>	<b>\$946.10</b>	<b>\$1,478.28</b>	<b>\$1,607.05</b>	<b>\$4,865.23</b>	<b>(\$4,482.23)</b>	<b>1270.30%</b>
44220	Water Use Fees	\$0.00		\$0.00	\$12,280.75	\$532.50	\$45.50	\$52.51	\$12,911.26	(\$12,911.26)	#DIV/0!
44230	Utility Service Fees	\$15,789.00		\$15,789.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,789.00	0.00%
44240	Utility Connection Fees	\$100.00		\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
44250	Utility Re-Connection Fees	\$0.00		\$0.00	\$105.00	\$0.00	\$0.00	\$0.00	\$105.00	(\$105.00)	#DIV/0!
44270	Impact Fees	\$258.00		\$258.00	\$145.00	\$0.00	\$20.00	\$10.00	\$175.00	\$83.00	67.83%
44990	Other Charges for Services	\$400.00		\$400.00	\$443.80	\$0.00	\$106.25	\$540.39	\$1,090.24	(\$690.24)	272.56%
	<b>Total 44000 Charges for Services</b>	<b>\$16,547.00</b>	<b>\$0.00</b>	<b>\$16,547.00</b>	<b>\$12,974.35</b>	<b>\$532.50</b>	<b>\$171.75</b>	<b>\$602.90</b>	<b>\$14,281.50</b>	<b>\$2,265.50</b>	<b>86.31%</b>
46010	Contributions/Donations	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46020	Insurance Recoveries	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46030	Interest Income	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46040	Investment Income	\$170.00		\$170.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170.00	0.00%
46091	Sale of Fixed Assets	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
46900	Miscellaneous - Other	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 46000 Miscellaneous Revenues</b>	<b>\$170.00</b>	<b>\$0.00</b>	<b>\$170.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170.00</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>50100 WATER ENTERPRISE REVENUES</b>	<b>\$17,100.00</b>	<b>\$0.00</b>	<b>\$17,100.00</b>	<b>\$13,808.15</b>	<b>\$1,478.60</b>	<b>\$1,650.03</b>	<b>\$2,209.95</b>	<b>\$19,146.73</b>	<b>(\$2,046.73)</b>	<b>111.97%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YDT
<b>50000 WATER ENTERPRISE EXPENDITURES</b>											
51030	Salaries - Term Positions	\$2,917.00		\$2,917.00	\$1,717.10	\$0.00	\$0.00	\$0.00	\$1,717.10	\$1,199.90	58.87%
51040	Salaries - Part-Time Positions	\$2,600.00		\$2,600.00	\$1,013.17	\$104.16	\$134.53	\$115.07	\$1,366.93	\$1,233.07	52.57%
	<b>Total 51000 Salary &amp; Wages</b>	<b>\$5,517.00</b>	<b>\$0.00</b>	<b>\$5,517.00</b>	<b>\$2,730.27</b>	<b>\$104.16</b>	<b>\$134.53</b>	<b>\$115.07</b>	<b>\$3,084.03</b>	<b>\$2,432.97</b>	<b>55.90%</b>
52010	F.I.C.A - Regular	\$342.00		\$342.00	\$173.09	\$5.86	\$8.79	\$6.83	\$194.57	\$147.43	56.89%
52011	F.I.C.A - Medicare	\$80.00		\$80.00	\$40.47	\$1.37	\$2.05	\$1.60	\$45.49	\$34.51	56.86%
52100	Worker's Compensation Premium	\$340.00		\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	0.00%
	<b>Total 52000 Employee Benefits</b>	<b>\$762.00</b>	<b>\$0.00</b>	<b>\$762.00</b>	<b>\$213.56</b>	<b>\$7.23</b>	<b>\$10.84</b>	<b>\$8.43</b>	<b>\$240.06</b>	<b>\$521.94</b>	<b>31.50%</b>
54030	Maintenance & Repairs - Grounds/Roadways	\$800.00	(\$400.00)	\$400.00	\$88.20	\$0.00	\$0.00	\$0.00	\$88.20	\$311.80	22.05%
54040	Maintenance & Repairs - Vehicles	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54050	Maintenance & Repair - Furn/Fix/Equipment	\$400.00		\$400.00	\$285.00	\$0.00	\$0.00	\$0.00	\$285.00	\$115.00	71.25%
54060	Maintenance Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
54999	Other Maintenance	\$300.00	\$200.00	\$500.00	\$282.82	\$0.00	\$70.80	\$0.00	\$353.62	\$146.38	70.72%
	<b>Total 54000 Purchased Property Serv.</b>	<b>\$1,500.00</b>	<b>(\$200.00)</b>	<b>\$1,300.00</b>	<b>\$656.02</b>	<b>\$0.00</b>	<b>\$70.80</b>	<b>\$0.00</b>	<b>\$726.82</b>	<b>\$573.18</b>	<b>55.91%</b>
55030	Contract - Professional Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
55999	Contract - Other Services	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 55000 Contractual Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
56010	Software	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
56020	Supplies - General Office	\$750.00	(\$300.00)	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00%
56040	Supplies - Furn/Fix/Equipment (Non-Capital)	\$850.00	\$300.00	\$1,150.00	\$755.83	\$0.00	\$0.00	\$0.00	\$755.83	\$394.17	65.72%
56090	Supplies - Safety	\$50.00		\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
56100	Supplies - Training	\$900.00	(\$250.00)	\$650.00	\$0.00	\$391.57	\$167.45	\$0.00	\$559.02	\$90.98	86.00%
56120	Supplies - Vehicle Fuel	\$750.00		\$750.00	\$303.22	\$181.05	\$25.02	\$62.02	\$571.31	\$178.69	76.17%
	<b>Total 56000 Supplies</b>	<b>\$3,300.00</b>	<b>(\$250.00)</b>	<b>\$3,050.00</b>	<b>\$1,059.05</b>	<b>\$572.82</b>	<b>\$192.47</b>	<b>\$62.02</b>	<b>\$1,886.16</b>	<b>\$1,163.84</b>	<b>61.84%</b>
57070	Insurance- General Liability/Property	\$1,600.00		\$1,600.00	\$1,535.94	\$0.00	\$0.00	\$0.00	\$1,535.94	\$64.06	96.00%
57080	Postage	\$310.00		\$310.00	\$272.70	\$0.00	\$0.00	\$35.00	\$307.70	\$2.30	99.26%
57090	Printing/Publishing/Advertising	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
57150	Subscriptions & Dues	\$1,200.00	\$450.00	\$1,650.00	\$1,750.91	(\$110.39)	\$0.00	\$0.00	\$1,640.52	\$9.48	99.43%
57160	Telecommunications	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
57170	Utilities - Electricity	\$1,500.00		\$1,500.00	\$883.33	\$65.49	\$73.91	\$98.24	\$1,120.97	\$379.03	74.73%
	<b>Total 57000 Operating Costs</b>	<b>\$4,610.00</b>	<b>\$450.00</b>	<b>\$5,060.00</b>	<b>\$4,442.88</b>	<b>(\$44.90)</b>	<b>\$73.91</b>	<b>\$133.24</b>	<b>\$4,605.13</b>	<b>\$454.87</b>	<b>91.01%</b>
58010	Buildings & Structures	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58020	Equipment & Machinery	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 58000 Capital Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
61100	Transfer IN	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
61200	Transfer OUT	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<b>Total 61000 Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL</b>	<b>50000 WATER ENTERPRISE EXPEND.</b>	<b>\$15,689.00</b>	<b>\$0.00</b>	<b>\$15,689.00</b>	<b>\$9,101.78</b>	<b>\$639.11</b>	<b>\$482.55</b>	<b>\$318.76</b>	<b>\$10,542.20</b>	<b>\$5,146.80</b>	<b>67.19%</b>

ACCT CODES	DESCRIPTION	BUDGET 2018-2019	Adjustments	Adjusted Budget	Last QUARTER	MONTH APR	MONTH MAY	MONTH JUN	YTD	BUDGET BALANCE	PERCENT YTD
<b>50600 CEMETERY ENTERPRISE REVENUES</b>											
44990	Other Charges for Services	\$700.00		\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%
	Total 44000 Charges for Services	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%
46010	Contributions/Donations	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 46000 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL</b>	<b>50600 CEMETERY ENTERPRISE REV</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$700.00</b>	<b>0.00%</b>
<b>50000 CEMETERY ENTERPRISE EXPENDITURES</b>											
51060	Salaries - Temporary Positions	\$150.00		\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
	Total 51000 Salary & Wages	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
52010	F.I.C.A - Regular	\$9.00		\$9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	0.00%
52011	F.I.C.A - Medicare	\$2.00		\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0.00%
52110	Worker's Compensation Employer's Fee	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 52000 Employee Benefits	\$11.00	\$0.00	\$11.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.00	0.00%
54030	Maintenance & Repairs - Grounds/Roadways	\$80.00		\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80.00	0.00%
54040	Maintenance & Repairs - Vehicles	\$459.00		\$459.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459.00	0.00%
54060	Maintenance Supplies	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 54000 Purchased Property Services	\$539.00	\$0.00	\$539.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$539.00	0.00%
58999	Other Capital Purchases	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total 58000 Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL</b>	<b>50000 CEMETERY ENTERPRISE EXP.</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$700.00</b>	<b>0.00%</b>

STATE OF NEW MEXICO  
VILLAGE OF HOUSE  
OFFICE OF THE STATE AUDITOR TIER 6 AGREED-UPON PROCEDURES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2019

**Current Findings**

**(2017-002) Capital Assets – Repeated and Modified (Significant Deficiency)**

**Condition**

The inventory of capital assets performed and certified by the Village, consisting only of the inventory count sheets, has not been compiled into a permanent record. The Village was therefore unable to reconcile the beginning capital asset balances, plus additions, less deletions to the ending balance of capital assets at June 30, 2019 to properly reflect capital assets in its financial statements.

The Village Council elected to defer preparation of a depreciation schedule for two years. Financial statements reflecting depreciation expense cannot be prepared.

The Village has made substantial progress from the prior year in conducting the annual inventory of capital assets; however, for the inventory to be usable to control capital assets and to prepare its financial statements, the inventory count sheets necessarily must be compiled into a permanent record of the Village Capital assets. No progress has been made in preparing a depreciation schedule or in compiling accurate capital asset totals.

**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.

The Village is in technical compliance with the requirement to conduct an inventory of capital assets; however, in order to exercise more effective control over its property, and to satisfy the intent of Section 12-6-10 NMSA 1978, proper accounting practice requires a permanent record of the Village capital assets necessary to properly reflect capital assets on its financial statements.

**Cause**

Management was not aware of the benefit of compiling the inventory count sheets to provide a permanent record of capital assets for more effective control and for financial statement preparation.

Prior to its revenues increasing in recent years, the Village was not required to prepare financial statements because Tier 4 Agreed-Upon Procedures do not require financials. While the Village has attempted to establish a depreciation schedule in the previous year, the Village only has one part-time Clerk. The Clerk does not have the additional time to learn the software and to key in the assets, as well as perform all other duties.

**Effect**

While the Village does have totals of the inventory county sheets, it does not have an effective system of maintaining control totals of its capital assets. Additionally, there is no control in place to ensure capital assets acquired or disposed of during the year are added or deleted to the list.

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SCHEDULE OF FINDINGS AND RESPONSES  
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**Current Findings, continued**

**(2017-002) Capital Assets – Repeated and Modified (Significant Deficiency), continued**

**Effect, continued**

As the Village has no depreciation schedule or capital asset inventory totals, its financial statements required by the Tier 6 Agreed-Upon Procedures, do not include depreciation expense or appropriate disclosure of capital assets required by generally accepted accounting principles.

**Recommendation**

I recommend the Village consider acquiring capital asset software to achieve effective control over capital assets, which will also compute depreciation.

**Entity Response**

Clerk/Treasurer will research and acquire capital asset software by the March, 2020 Regular Council Meeting. We will continue to work towards completing a permanent list of capital assets.

**(2018-001) Expenditures - Procurement (Other Non-compliance) Repeated and Modified**

**Condition**

An expenditure in the amount of \$27,935 was in noncompliance of the requirements of NMAC 1.4.1.51, to obtain three written quotes or documentation explaining why such quotes could not be obtained. Two quotes were obtained; however, no documentation was evident of why only two quotes were obtained.

The Village's new procurement policy adopted on March 11, 2019, includes contradictory requirements for purchases under \$20,000 which may be acquired at best available price; however, purchases greater than \$5,001 require a "competitive sealed bid process". As the purchases referenced above are in excess of both thresholds of \$5,001 and \$20,000, the Village would be in violation of its own policy which would require a sealed bid process. The Village made no progress in clarifying its policies as the new policy was contradictory.

**Criteria**

NMAC 1.4.1.51 requires purchases in excess of \$20,000 and not in excess of \$60,000 must have three written quotes or documentation explaining why such quotes could not be obtained. Proper administrative procedures necessarily require policies provide clear direction.

**Cause**

The Village is not familiar with the mechanics of the New Mexico procurement code. Although the Council did attempt to adopt a new procurement policy, the policy is basically not useable because of contradictory provisions.

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**(2018-001) Expenditures - Procurement (Other Non-compliance) Repeated and Modified, continued**

**Effect**

The Village is in violation of the detail of NMAC 1.4.1.51 for only obtaining two quotes and not documenting why three quotes could not be obtained. The procurement policy for the Village overlaps the thresholds, for purchases over \$5,001 with two conflicting requirements, such that guidance of the Council on procurement is unclear.

**Recommendation**

I recommend a Council member as well as the Village Clerk attend procurement training. Upon attending the training, I recommend the Council review the Village Procurement Policy and adopt a policy that is appropriate for the Village and is written in a clear and straight forward manner to provide guidance for this important matter.

**Entity Response**

Clerk/Treasurer will be attending Public Purchasing Foundation Classes with test (for State CPO) through New Mexico Edge either in February or April, 2020 to help further our education in procurement.

**(2019-001) Bank Reconciliation Procedures (Other Non-compliance)**

**Condition**

I noted footing and cross footing errors on the August and November reconciliations of \$20,000 and \$35,000 respectively, although the monthly ending cash balance correctly reflects the reconciled cash balance for each month by force balancing the bank reconciliation (within \$100). The bank reconciliations for other months tested were correct.

The bank account balance for the month of August exceeded the FDIC insurance limit for demand deposits of \$250,000 by \$3,137 and there were no securities pledged by the Village's bank for this excess.

**Criteria**

Proper bank reconciliation procedures require that the bank reconciliation foot and cross foot as a control measure to ensure accuracy.

Section 6-10-17, *NMSA*, 1978 requires public deposits be secured by pledged collateral in the amount of 50% of uninsured funds.

**Cause**

Confusion of the new Village Clerk as to where to reflect the maturity and purchase of certificates of deposit on the bank reconciliation form resulted in footing and cross footing errors. The correct bank balance was forced on the reconciliation, even though it did not foot. As the Village Clerk gained experience in completing the bank reconciliation from, subsequent bank reconciliations were correctly completed.

The Village Clerk was unaware of the pledging requirements as the demand account balance seldom exceeds \$250,000.

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SCHEDULE OF FINDINGS AND RESPONSES  
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**(2019-001) Bank Reconciliation Procedures (Other Non-compliance), continued**

**Effect**

Although the bank balance was correctly stated, even though the bank reconciliation form did not foot or cross foot in this instance, improper use of footing and cross footing controls could easily result in misstatement and the misstatement could be material.

The Village was in violation of the pledged security requirement.

**Recommendation**

As a result of the Council risk assessment considerations, a Council member began reviewing and initialing the bank reconciliation in June. I concur with this control measure.

I recommend the Council ask its bank to provide pledged securities of an amount to ensure compliance with the pledged security requirement at those times when total deposits exceed insurance.

**Entity Response**

Clerk/Treasurer will contact our Bank in regards to pledging security requirements by the February, 2020 council meeting.

**(2019-002) Expenditures in Excess of Budget (Other Matters)**

**Condition**

Debt service was budgeted as an expenditure in the Fire Protection Fund and not as a fund transfer to the Debt Service Fund. The debt service expenditure was also budgeted in the Debt Service Fund. No expenditure was recorded in the Debt Service Fund.

**Criteria**

Proper budgeting procedures provide that the debt service payment be budgeted as a transfer in the Fire Protection Fund and as a debt service expenditure in the Debt Service Fund. Actual expenditures should be recorded as a transfer from the Fire Protections Fund to the Debt Service Fund and actual debt service expenditure recorded in the Debt Service Fund.

**Cause**

Because debt service is paid by an intercept of fire protection revenue, management is confused as to the recording of the transaction on the Villages cash basis record keeping system.

**Effect**

The Fire Protection Fund and Debt Service Fund was "double budgeted" for a debt service expenditure and the actual expenditure was improperly recorded, requiring an adjustment by the auditors to properly reflect the transaction.

**Recommendation**

I recommend the Council and management carefully properly record the intercept expenditure in both the Fire Protection Fund and the Debt Service Fund.



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**2019-002 Expenditures in Excess of Budget (Other Matters), continued**

**Entity Response**

Clerk/Treasurer will properly budget the debt service from the Fire Fund to the Debt Service Fund.

**STATUS OF PRIOR YEARS FINDINGS**

**(2017-004) Segregation of Duties - Repeated (Other Matters) – Resolved**

The Council conducted a risk assessment and developed strategies to improve internal control.

**(2017-005) Cash Balances - Resolved in Current Year (Other Matters)**

Management adjusted cash reporting to include a currency change fund.

**(2017-002) Capital Assets – (a Significant Deficiency) Partially Resolved and Modified in Current Year**

The Village performed an annual inventory of capital assets.

**(2017-003) Reports to DFA – (A Significant Deficiency) Resolved**

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

The Council conducted a risk assessment and identified control measures to address this issue.

**(2018-001) Expenditures - Procurement (Other Matters) - Modified and Repeated in Current Year**

**(2018-002) Quarterly Payroll Tax Reports (Other Matters) - Resolved**

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EXIT CONFERENCE  
JUNE 30, 2019

**EXIT CONFERENCE**

An exit conference was conducted on December 11, 2019, 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  
Shannon Aikman - Clerk/Treasurer

R. Kelly McFarland, CPA, PC

R. Kelly McFarland, CPA