DFA LOCAL GOVERNMENT DIVISION
BUDGET & FINANCE BUREAU

REPORTING REQUIREMENTS FOR COUNTIES & MUNICIPALITIES

PRESENTED BY:

CORDY CHAVEZ, BUDGET & FINANCE ANALYST (P)

SHERRI GREEN, BUDGET & FINANCE ANALYST (P)

ERICA CUMMINGS, BUDGET & FINANCE ANALYST (H)

STEPHANIE ORTIZ, BUDGET & FINANCE ANALYST (CH)

ROLES

C = CO-HOST

H = HOST

P = PRESENTER

WHY?

Chapter 6, Article 6 of the New Mexico Statues Annotated (NMSA) 1978 requires the Local Government Division, Budget & Finance Bureau (BFB) to oversee all money received or spent by a local government which must be budgeted and accounted for in accordance with new Mexico laws.

APPROVED Budget and Quarterly Reports on file with BFB is the official budget to the tax officials of the State of New Mexico.

Examples:

1. New Mexico Finance Authority
2. Legislative Finance Committee
3. NMDOT-Local Government Road Fund (LGRF)-Hardship Waiver
4. NMDOT-Fleet Management Bureau-State Equipment Sales (SES)-Hardship Waiver
5. IPRA-Inspection of Public Record Act

Section

6-6-1 Definitions.
6-6-2 Local government division; powers and duties.
6-6-3 Local public bodies; duties.
6-6-4 Local government division; research and survey; report to governor and legislature.
6-6-4.1 Local government division; additional duties; occupancy tax quarterly reports.
6-6-5 Record of approved budget.
6-6-6 Approved budgets; claims or warrants in excess of budget; liability.
6-6-7 Limitation on county expenditures during year official's term expires; exceptions.
6-6-8 Repealed.
6-6-9 Limitation on municipal expenditures during year officials' terms expire.
6-6-10 Violation of expense limit; penalty.
6-6-11 Yearly expenditures limited to income; Bateman Act.
6-6-12 Exemptions from Bateman Act.
6-6-13 Salaries to be prorated.
6-6-14 Insufficient funds; prorating salaries and claims; preference for expense of boarding prisoners.
6-6-15 Void indebtedness; payment from later collections; disposition of surplus.
6-6-16 Appealed claims; payment.
6-6-17 Current year same as fiscal year.
6-6-18 Current year; disposition of funds.
6-6-19 Local government permanent fund.

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6-6-2. Local government division; powers and duties.

The local government division of the department of finance and administration has the power and duty in relation to local public bodies to:

A. require each local public body to furnish and file with the division, on or before June 1 of each year, a proposed budget for the next fiscal year;

B. examine each proposed budget and, on or before July 1 of each year, approve and certify to each local public body an operating budget for use pending approval of a final budget;

C. hold public hearings on proposed budgets;

D. make corrections, revisions and amendments to the proposed budgets as may be necessary to meet the requirements of law;

E. certify a final budget for each local public body to the appropriate governing body prior to the first Monday in September of each year. The budgets, when approved, are binding upon all tax officials of the state;

F. require periodic financial reports, at least quarterly, of local public bodies. The reports shall contain the pertinent details regarding applications for federal money or federal grants-in-aid or regarding federal money or federal grants-in-aid received, including details of programs, matching funds, personnel requirements, salary provisions and program numbers, as indicated in the catalog of federal domestic assistance, of the federal funds applied for and of those received;

G. notify the secretary of finance and administration if a municipality or county has failed to submit two consecutive financial reports required by Subsection F of this section;

H. upon the approval of the secretary of finance and administration, authorize the transfer of funds from one budget item to another when the transfer is requested and a need exists meriting the transfer and the transfer is not prohibited by law. In case of a need necessitating the expenditure for an item not provided for in the budget, upon approval of the secretary of finance and administration, the budget may be revised to authorize the expenditures;

I. with written approval of the secretary of finance and administration, increase the total budget of any local public body in the event the local public body undertakes an activity, service, project or construction program that was not contemplated at the time the final budget was adopted and approved and which activity, service, project or construction program will produce sufficient revenue to cover the increase in the budget or the local public body has surplus funds on hand not necessary to meet the expenditures provided for in the budget with which to cover the increase in the budget; provided, however, that the attorney general shall review legal questions identified by the secretary arising in connection with such budget increase requests;

J. supervise the disbursement of funds to the end that expenditures will not be made in excess of budgeted items or for items not budgeted and that there will not be illegal expenditures;

K. prescribe the form for all budgets, books, records and accounts for local public bodies; and

L. with the approval of the secretary of finance and administration, make rules relating to budgets, records, reports, handling and disbursement of public funds or in any manner relating to the financial affairs of the local public bodies.

Expenditures & Officials' Term Limits

6-6-9. [Limitation on municipal expenditures during year officials' terms expire.] (1941)

It shall be unlawful for the governing board or council of any city, town or village in the state of New Mexico to disburse, expend or contract for the expenditure of more than the proportionate share of the fiscal year budget during any fiscal year in which the terms of office of such officials will expire, as the number of months such officials are in office bears to the entire fiscal year.

History: 1941 Comp., § 7-604, enacted by Laws 1941, ch. 190, § 3; 1953 Comp., § 11-6-3.

EXAMPLE: New Mexico Finance Authority Review

Entity Name	Project No.	Pledged Revenue	Amount of Loan	Project	LGD/PED Analyst Name & Phone Number	LGD/PED Reporting Status	Budget Comments/Concerns	Good Governance Comments/Concerns	Overall Comments/Concerns
Jon Doe	PPRF-4785	Fire Protection Funds	$70,529	2018 New Ambulance Loan	Cordelia Chavez (505) 827-8050	Current	No Issues	Reports are submitted on time and accurate	No concerns
Jon Doe	PPRF-4816	Net system revenue	$5,523,326	2018 Water Meters & Lighting					
john doe	PPRF-4815	Municipal Local option GRT. MGRT, HHGRT	$4,256,146	2018 Land purchase loan					
John Doe	PPRF-4808	Annual energy savings	$2,239,635	2018 Energy savings improvement loan					
John doe Special District	PPRF-4806	Operational funds for Reserve amount	$1,067,094	2018 Landfill Compactor Loan	NOT ON DFA/LGD'S ENTITY LIST				
John Doe	PPRF-4807	Municipal Local option GRT	$829,133	2018 Police Utility Vehicle Loan					
John Doe	PPRF-4810	Gas Tax Revenue	$619,132	2018 Equipment loan					

New Mexico DEPARTMENT OF
TRANSPORTATION

May 1, 2020

Donnie Quintana
DFA Local Government
Division Director
407 Galisteo Street
Santa Fe, NM 87501

Director Quintana,

As per ***NM Statute 67-3-28.2 Local Government Road Fund Hardship,*** the New Mexico Department of Transportation Fleet Management Bureau is requesting **FINANCIAL ANALYSIS** for the following Municipalities, Counties and Land Grants-Mercedes who have applied to participate in the 2020 NMDOT Hardship Sale scheduled for August 26, 2020 in Santa Fe.

Municipalities 26

Counties 4

Land Grant-Mercedes 7

All Entities have submitted letters explaining Financial Hardship and Resolutions as directed, and submitted with this request.

The NMDOT Fleet Management Bureau would request the Analysis by May 29, 2020 so we can then determine which entities will be eligible for our Hardship Sale.

Should you require additional information please contact Matthew S. Chavez at (505) 660-8885 or by e-mail matthew.chavez@state.nm.us .

~~Thank you for attention to this issue~~

John Kraul, NMDOT State Fleet Equipment Manager

Michelle Lujan Grisham
Governor

Michael R. Sandoval
Cabinet Secretary

Commissioners

Jennifer Sandoval
Commissioner, Vice-Chairman
District 1

Bruce Ellis
Commissioner
District 2

Hilma Espinosa Clynsmith
Commissioner
District 3

Walter G. Adams
Commissioner, Chairman
District 4

Thomas C. Taylor
Commissioner
District 5

Charles Landstrom
Commissioner, Secretary
District 6

Review of Quarterly Financial Reports

- REVIEW QUARTERLY FINANCIAL REPORTS
  - To analyze current financial condition to detect financial difficulties early; and to ensure that each entity maintains financial stability
  - to assure compliance with state statues
  - properly account for revenues and expenditures
  - to ensure local governments do not exceed available resources and to ensure sufficient funds are budgeted to cover required expenditures

REVIEW STAGE OF ANNUAL BUDGET PROCESS

- Quarterly Reports & Financial Statements:
  - Provide to Governing Body and BFB
    - Submission Dates on Local Government Budget Management System (LGBMS):
      - September 30th is due October 31st
      - December 31st is due January 31st
      - March 31st is due April 30th
      - June 30th is due July 31st

DOES NOT HAVE THE AUTHORITY TO GIVE EXTENSIONS.

Best Practices- Review "Actuals" on a Quarterly basis and compare to the approved budget for "Exceeds Budget Authority".
Process maintenance BARS on a quarterly basis and should be submitted before the quarterly is submitted in order to reflect on LGBMS reports.

Bureau Chief signature she reviewed the information

FINANCIAL QUARTERLY REPORT ANALYSIS

ENTITY NAME:
ANALYST NAME:
Date Received:
Date Checked:
CHIEF Review:

QUARTER: 1st X
2nd
3rd
4th

Action Taken:
- None required
- x E-Mail (attach)
- Letter (attach)
- Conference Call/Site Visit

KEY ISSUES/COMMENTS:

This is the area we will list the status of the Annual Audit and # findings if any; Acceptance Resolution and Corrective Action update responses to DFA

ITEMS TO REVIEW:

RECAP Page

Cash Balances
- Verify Ending Cash Balances are NOT in deficit — Comments:
  DEFICIT Cash triggers MONTHLY REPORTING requirement.

Investments
- Review Investment Schedule ties to recap totals. — Comments:
- Verify investment activity(reduction or increase) and follow-up with entity. — Comments:

Transfers
- Verify Total Transfers net to zero. — Comments:
  LGBMS flags as "Error" but will allow submittal.
- Verify Transfers do NOT exceed budget authority. — Comments:

Adjustments
- Review Adjustment Supporting Schedule ties to recap totals. — Comments:

DETAILED Report

Percentages of Budget vs. Actuals

☐ Verify percentage of Budget vs Actuals are within reason per qtr.
(i.e. 25% for 1st quarter, 50% for 2nd quarter, etc.)

Comments:

Expenditures

☐ Verify Expenditures do NOT exceed budget authority.

Comments:

Other General Fund Major Revenue Sources

Verify actuals are in line with budget

☐ Property Taxes (Current, delinquent, etc.)
☐ Small Cities/Small Counties Distribution
☐ Federal PILT (Counties Only)
☐ Legislative Appropriations

Comments:

Percentage of Variance of Adjusted Budget vs. Actuals:

	Revenues	Expenditures
GENERAL FUND	103.05%	99.25%
EMS Fund	89.78%	99.78%
_____ Fund		
_____ Fund		

Comments:

GRT Analysis: Variance Entity Actuals/TRD(python report)

☐ Customize PYTHON REPORT for variance comparisons

Comments:

Tax & Revenue Department (TRD)-July 2020- RP 500 Report-GRT Distribution

09301

Option	Tax	Penalty	Interest	Admin	Contracts	Paybacks	Unrecoverable	Disbursement Amount
630-Municipal Environment	419.88	0.89	0.01	(12.62)	0.00	0.00	0.00	408.16
630-Municipal Environment(Food)	25.23	0.00	0.00	0.00	0.00	0.00	0.00	25.23
* * 630-Total Municipal Environment * *	445.11	0.89	0.01	(12.62)	0.00	0.00	0.00	433.39
645-Muni Infra-Structure	839.57	1.78	0.03	(25.24)	0.00	0.00	0.00	816.14
645-Muni Infra-Structure(Food)	50.46	0.00	0.00	0.00	0.00	0.00	0.00	50.46
* * 645-Total Muni Infra-Structure * *	890.03	1.78	0.03	(25.24)	0.00	0.00	0.00	866.60
650-Municipal GRT	10,038.41	21.42	0.50	(201.21)	(815.98)	0.00	0.00	9,043.14
650-Municipal GRT(Food)	504.57	0.00	0.00	0.00	0.00	0.00	0.00	504.57
* * 650-Total Municipal GRT * *	10,542.98	21.42	0.50	(201.21)	(815.98)	0.00	0.00	9,547.71
660-Muni Hold Harmless Gross Receipt Tax	2,462.88	5.34	0.12	(74.05)	0.00	0.00	0.00	2,394.29
* * 660-Total Muni Hold Harmless Gross Receipt Tax * *	2,462.88	5.34	0.12	(74.05)	0.00	0.00	0.00	2,394.29
690-Muni Share - State GRT	8,237.73	17.48	0.41	0.00	(551.20)	0.00	0.00	7,704.42
690-Muni Share - State GRT(Food)	494.48	0.00	0.00	0.00	0.00	0.00	0.00	494.48
* * 690-Total Muni Share - State GRT * *	8,732.21	17.48	0.41	0.00	(551.20)	0.00	0.00	8,198.90
Interstate Telecom	26.76	0.00	0.00	0.00	0.00	0.00	0.00	26.76
Total	23,099.97	46.91	1.07	(313.12)	(1,367.18)	0.00	0.00	21,467.65

	Total
Total Food Deductions:	57,664.31
Total Medical Deductions:	0.00
	Total
Gross GRT Distribution:	22,073.21
Food Distributions:	1,074.74
Medical Distributions:	0.00
Municipal Equivalent Distribution:	54.66
Municipal Eq Contracts:	0.00
H.B. 6 Distributions:	961.03
Total Administrative Fees:	(313.12)
Admin Fee Adjustment:	0.00
Total Contracts:	(1,367.18)
Total Paybacks:	0.00
Total Unrecoverable:	0.00
Total Distributed:	22,483.56

24,163.86

21,522.53

Must Report the GROSS GRT to include Administrative Fees, Intercepts/contracts

If it is in LEPF, Fire, or Enterprise it must be listed on that specific fund.

Expend out using the following:

Object code:

59010 Debt Service-Principal Payments

59020 Debt Service-Interest payments

HB-6 (7.1.6.64 Location Distribution) to use line item 42900 Other State Shared Taxes in the General Fund.-As per 9/23/2019

FY20-21	GRT	Contract	Fees	HB-6	Total	
July	$ 21,522.53	$ 1,367.18	$ 313.12	$ 961.03	$ 24,163.86	
August					$ -	
September					$ -	
Total 1st Qtr	$ 21,522.53	$ 1,367.18	$ 313.12	$ 961.03	$ 24,163.86	$ 24,163.86
October					$ -	
November					$ -	
December					$ -	
Total 2nd Qtr	$ -	$ -	$ -	$ -	$ -	$ -
January					$ -	
February					$ -	
March					$ -	
Total 3rd Qtr	$ -	$ -	$ -	$ -	$ -	$ -
April					$ -	
May					$ -	
June					$ -	
Total 4th Qtr	0	0	0	$ -	$ -	$ 24,163.86
	$ 21,522.53	$ 1,367.18	$ 313.12	$ 961.03	$ 24,163.86	$ 24,163.86

09301

Springer

Option	Tax	Penalty	Interest	Admin	Contracts	Paybacks	Unrecoverable	Disbursement Amount
630-Municipal Environment	419.88	0.89	0.01	(12.62)	0.00	0.00	0.00	408.16
630-Municipal Environment(Food)	25.23	0.00	0.00	0.00	0.00	0.00	0.00	25.23
630-Total Municipal Environment	445.11	0.89	0.01	(12.62)	0.00	0.00	0.00	433.39
645-Muni Infra-Structure	839.57	1.78	0.03	(25.24)	0.00	0.00	0.00	816.14
645-Muni Infra-Structure(Food)	50.46	0.00	0.00	0.00	0.00	0.00	0.00	50.46
645-Total Muni Infra-Structure	890.03	1.78	0.03	(25.24)	0.00	0.00	0.00	866.60
650-Municipal GRT	10,038.41	21.42	0.50	(201.21)	(815.98)	0.00	0.00	9,043.14
650-Municipal GRT(Food)	504.57	0.00	0.00	0.00	0.00	0.00	0.00	504.57
650-Total Municipal GRT	10,542.98	21.42	0.50	(201.21)	(815.98)	0.00	0.00	9,547.71
660-Muni Hold Harmless Gross Receipt Tax	2,462.88	5.34	0.12	(74.05)	0.00	0.00	0.00	2,394.29
660-Total Muni Hold Harmless Gross Receipt Tax	2,462.88	5.34	0.12	(74.05)	0.00	0.00	0.00	2,394.29
690-Muni Share - State GRT	8,237.73	17.48	0.41	0.00	(551.20)	0.00	0.00	7,704.42
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690-Total Muni Share - State GRT	8,732.21	17.48	0.41	0.00	(551.20)	0.00	0.00	8,198.90
Interstate Telecom	26.76	0.00	0.00	0.00	0.00	0.00	0.00	26.76
Total	23,099.97	46.91	1.07	(313.12)	(1,367.18)	0.00	0.00	21,467.65

Total Food Deductions:	57,664.31
Total Medical Deductions:	0.00
	Total
Gross GRT Distribution:	22,073.21
Food Distributions:	1,074.74
Medical Distributions:	0.00
Municipal Equivalent Distribution:	54.88
Municipal Eq Contracts:	0.00
H.B. 6 Distributions:	961.03
Total Administrative Fees:	(313.12)
Admin Fee Adjustment:	0.00
Total Contracts:	(1,367.18)
Total Paybacks:	0.00
Total Unrecoverable:	0.00
Total Distributed:	22,483.66

24,163.86

21,522.53

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Municipal Environment	$ 433.39												$ 433.39
Muni Infra-Structure	$ 866.60												$ 866.60
Muni GRT	$ 9,547.71												$ 9,547.71
Muni GRT Contract	$ 815.98												$ 815.98
Hold Harmless	$ 2,394.29												$ 2,394.29
State Shared	$ 8,198.90												$ 8,198.90
State Shared Contract	$ 551.20												$ 551.20
Interstate Telecom	$ 26.76												$ 26.76
HB 6	$ 961.03												$ 961.03
Adm Fees	$ 313.12												$ 313.12
Muni Equivalent	$ 54.88												54.88
TOTAL	$ 24,163.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,163.86

	GRT	Contract	Fees	HB-6	Total	
July	$ 31,031.67	$ 1,367.12	$ 521.35	$ -	$ 32,920.14	
August	$ 37,965.77	$ 1,367.12	$ 631.12	$ -	$ 39,964.01	
September	$ 22,948.17	$ 1,367.12	$ 335.40	$ 961.03	$ 25,611.72	
Total 1st Qtr	**$ 91,945.61**	**$ 4,101.36**	**$ 1,487.87**	**$ 961.03**	**$ 98,495.87**	$ 98,495.87
October	$ 29,334.54	$ 1,367.12	$ 428.46	$ 961.03	$ 32,091.15	
November	$ 42,786.95	$ 1,367.12	$ 618.63	$ 961.03	$ 45,733.73	
December	$ 35,076.05	$ 1,367.12	$ 495.16	$ 961.03	$ 37,899.36	
Total 2nd Qtr	**$ 107,197.54**	**$ 4,101.36**	**$ 1,542.25**	**$ 2,883.09**	**$ 115,724.24**	$ 115,724.24
January	35,291.11	1,367.12	513.87	961.03	$ 38,073.13	
February	41,092.12	1,367.12	592.27	961.03	$ 43,051.51	
March	30,110.31	1,367.12	441.03	961.03	$ 32,879.49	
Total 3rd Qtr	**$ 106,433.54**	**$ 4,101.36**	**$ 1,547.17**	**$ 2,883.09**	**$ 114,004.13**	$ 114,965.16
April	44,074.76	1,367.12	638.48	961.03	$ 47,041.39	
May	36,886.60	1,367.12	529.00	961.03	$ 39,743.75	
June	25,634.56	1,367.12	372.01	961.03	$ 28,334.72	
Total 4th Qtr	106595.92	4101.36	1539.49	$ 2,883.09	$ 115,119.86	$ 444,305.13
	$ 412,172.61	$ 16,405.44	$ 6,116.78	$ 9,610.30	$ 443,344.10	$ 444,305.13

RP-500 Total Distribution FY19-20 **$444,305.15**

*Total amount of intercepts/contract

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	
Municipal Environment	$ 607.11	$ 737.56	$ 457.81	$ 688.00	$ 827.76	$ 575.61	$ 686.82	$ 794.08	$ 590.80	$ 852.83	$ 719.88	$ 508.09	$ 8,046.35	
Muni Infra-Structure	$ 1,214.25	$ 1,475.26	$ 915.56	$ 1,375.85	$ 1,655.42	$ 1,151.34	$ 1,373.48	$ 1,588.14	$ 1,181.51	$ 1,706.49	$ 1,440.31	$ 1,016.33	$ 16,093.94	
Muni GRT	$ 13,807.82	$ 16,910.92	$ 10,160.58	$ 15,652.71	$ 19,124.77	$ 13,048.13	$ 15,719.48	$ 18,310.39	$ 13,411.50	$ 19,730.17	$ 16,479.65	$ 11,386.84	$ 183,742.36	
Muni GRT Contract	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 815.92	$ 9,791.04	16405.44 contract
Hold Harmless	$ 3,483.90	$ 4,174.93	$ 2,567.18	$ 3,824.64	$ 4,780.33	$ 3,320.55	$ 3,962.05	$ 4,582.98	$ 3,404.65	$ 4,907.39	$ 4,081.02	$ 2,879.99	$ 45,969.61	*
State Shared	$ 11,750.81	$ 14,479.25	$ 8,709.25	$ 13,351.78	$ 16,186.62	$ 11,078.22	$ 13,324.47	$ 15,629.22	$ 11,385.36	$ 16,693.18	$ 13,995.77	$ 9,717.05	$ 156,288.98	
State Shared Contract	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 551.20	$ 6,614.40	
Interstate Telecom	$ 46.43	$ 46.12	$ 47.14	$ 49.81	$ 45.97	$ 46.02	$ 46.79	$ 44.79	$ 27.50	$ 25.72	$ 38.31	$ 33.79	$ 498.39	
HB 6	$ -	$ -	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 961.03	$ 9,610.30	
Adm Fees	$ 521.35	$ 631.12	$ 335.40	$ 495.16	$ 618.63	$ 428.46	$ 513.87	$ 592.27	$ 441.03	$ 638.48	$ 529.00	$ 372.01	$ 6,116.78	
Muni Equivalent	$ 121.35	$ 148.33	$ 90.65	$ 133.26	$ 166.08	$ 114.67	$ 128.02	$ 148.52	$ 108.99	$ 158.98	$ 131.66	$ 92.47	$ 1,542.98	
TOTAL	$ 32,920.14	$ 39,964.01	$ 25,611.72	$ 37,899.36	$ 45,733.73	$ 32,091.15	$ 38,073.13	$ 44,012.54	$ 32,879.49	$ 47,041.39	$ 39,743.75	$ 28,334.72	$ 444,305.15	

9,792.04
+ 6,614.40
=$16,406.4

$ (32,920.14)

Quarterly GRT Export

11000 General Operating Fund	0001 No Department	41250 Gross Receipts Tax - Municipal Local Option General	225,000.00	0	225,000.00	196,654.67	28,345.33	87.4	$ 436,014.46	Total Reporting
11000 General Operating Fund	0001 No Department	41251 Gross Receipts Tax - Municipal Infrastructure	24,200.00	0	24,200.00	16,516.60	7,683.40	68.25	$ 444,305.13	RP-500
50200 Solid Waste Enterprise	0001 No Department	41253 Gross Receipts Tax - Municipal Environmental	9,020.00	0	9,020.00	0	9,020.00	0	**$ 8,290.67**	**Difference**
11000 General Operating Fund	0001 No Department	41258 Gross Receipts Tax - Municipal Hold Harmless	52,800.00	0	52,800.00	47,230.22	5,569.78	89.45	Entity Reporting Less	
21400 Lodgers' Tax	0001 No Department	41300 Lodgers' Tax	11,000.00	0	11,000.00	4,249.54	6,750.46	38.63		
11000 General Operating Fund	0001 No Department	41500 Property Tax - Current	60,500.00	4,000.00	64,500.00	64,551.68	-51.68	100.1		
11000 General Operating Fund	0001 No Department	41510 Property Tax - Prior Year	14,300.00	0	14,300.00	0	14,300.00	0		
11000 General Operating Fund	0001 No Department	42300 Gas Tax for General Purposes	70,070.00	-8,000.00	62,070.00	29,095.28	32,974.72	46.87		
11000 General Operating Fund	0001 No Department	42401 GRT Shared - Municipal Equivalent Distribution	185,000.00	0	185,000.00	175,612.97	9,387.03	94.93		
11000 General Operating Fund	0001 No Department	42600 Motor Vehicle Excise Tax	1,980.00	0	1,980.00	2,377.75	-397.75	120.1		
11000 General Operating Fund	0001 No Department	42900 Other State Shared Taxes	16,500.00	0	16,500.00	0	16,500.00	0		

Importance of Independent Audits

- Annual Financial Audits (Section, 12-6-5; NMSA; 1978):
  - Statutory Requirement Concerning Non-Compliance
    - Independent audit review to determine financial condition and Improve internal operations
    - Submit to Office of the State Auditor

- Corrective action plan-understand the reason for the finding
  - BFB-2nd Quarter Corrective Action follow-up
  - Supporting documentation for compliance with Governor's Executive Order 2013-006 (EO6) which is required for state capital outlay projects

DONNIE J. QUINTANA
DIRECTOR



STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building • 407 Galisteo St. • Suite 202 • Santa Fe, NM 87501
PHONE (505) 827-4950 • FAX (505) 827-4948

DATE

The Honorable Name
Entity
Address
City, State, zip

Dear Mayor/Commissioner Name:

The Department of Finance and Administration (DFA), Local Government Division (LGD) has completed a preliminary review of your published audit report for Fiscal Year 2019 (FY19). Based on the review, in order for LGD to obtain the most concise financial status of your local government, the following items are required:

1. Backup documentation to substantiate the corrective action that has been completed or the status of the progress made in completing the corrective action on the following findings:
   a. Over expenditure of budget*: Audit Finding #XXXXXX
   b. Failure to submit budget adjustment requests: Audit Finding #XXXXXX
   c. Optional finding specific to BFB's oversight: Audit Finding #XXXXXX
2. Reasons why repeat findings have not been addressed and the progress made on the corrective actions to be taken to address these findings.
3. Copy of the governing body approved resolution showing acceptance and approval of the FY19 audit. For resolution requirement reference Memorandum #BFB-20-01 dated 12/17/19 found here: http://www.nmdfa.state.nm.us/Budget_Memos_1.aspx

We ask that you submit the information requested above within the two weeks from the date of this letter.

Additionally, further information may be required upon LGD receipt and review of your entity's interim budget documentation for FY 2020-2021.

*Pursuant to Section 4-38-28 NMSA 1978: *"All moneys, county warrants or other indebtedness paid out or ordered to be paid out by any of the said county commissioners before mentioned, without authority of law, each and every county commissioner so doing shall be liable for and to the county for the amount so by them paid out without authority of law and all the costs and expenses incurred in the recovery of such money, which amount shall be collected and recovered in a suit before the district court, and upon the said bond, in the same manner as other actions."*

If you have any questions regarding this matter, please call ANALYST NAME of my staff at 505-827-XXXX.

Sincerely,

Brenda L. Suazo-Giles, Budget & Finance Bureau Chief
Local Government Division

Letterhead

ACCEPTANCE AND APPROVAL OF THE FYxx AUDIT

WHEREAS, the Name of LPB is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 20xx; and,

WHEREAS, the Name of LPB Governing Body has directed the accomplishment of the audit for FYxx be completed; and,

WHEREAS, this audit has been completed and presented to the Name of LPB Governing Body per the Month, Date, Year Letter from the Statue Auditor authorizing release of the FYxx audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW THEREFORE, BE IT RESOLVED, that the Name of LPB Governing Body does hereby accept and approve the completed audit report and findings as indicated within this document.

ACCEPTED AND APPROVED this xxnd day of Month Year in regular session by the Name of LPB Governing Body, at Municipality, County Name County, New Mexico.

_____
NAME, COMMISSIONER/COUNCILOR

_____
NAME, COMMISSIONER/COUNCILOR

_____
NAME, COMMISSIONER/COUNCILOR

_____
NAME, COMMISSIONER/COUNCILOR

_____
NAME, COMMISSIONER/COUNCILOR

ATTEST BY:

_____
NAME, COUNTY/MUNICIPAL CLERK

http://www.nmdfa.state.nm.us/Capital_Outlay_Bureau.aspx

State of New Mexico

Susana Martinez
Governor

EXECUTIVE ORDER 2013-006

ESTABLISHING UNIFORM FUNDING CRITERIA AND GRANT MANAGEMENT AND OVERSIGHT REQUIREMENTS FOR GRANTS OF STATE CAPITAL OUTLAY APPROPRIATIONS BY STATE AGENCIES TO OTHER ENTITIES

WHEREAS, robust capital outlay oversight requires grantees' accounting methods and procedures, including their internal control framework, to be scrutinized, so as to safeguard State capital outlay appropriations and assets acquired with such appropriations; and

WHEREAS, timely annual audits, approved budgets, and financial reports are necessary to assess a grantee's accounting methods and procedures; and

WHEREAS, State agencies must critically examine annual audits to identify relevant material weaknesses and significant deficiencies and, where necessary and feasible, impose special conditions to address such weaknesses and deficiencies; and

WHEREAS, intended end-users of some State-funded projects are private entities, necessitating that such projects receive extra scrutiny and oversight to avoid unconstitutional donations of public capital to private entities; and

WHEREAS, the lack of annual audits and financial reports, material weaknesses and significant deficiencies, and private use of State-funded capital increase the risk that State capital outlay appropriations will be subject to fraud, waste, or abuse; and

WHEREAS, capital outlay processes vary among State agencies, which can cause confusion among grantees and result in best practices not being uniformly followed; and

WHEREAS, these risks and concerns can be avoided or minimized by establishing and requiring State agencies to follow a set of uniform minimum funding criteria focused on the accounting methods and procedures of grantees and grant management and oversight requirements; and

WHEREAS, among other statutory authority, the Department of Finance and Administration has the authority to "devise, formulate, approve, control and set standards for the accounting methods and procedures of all state agencies" (NMSA 1978, Section 6-5-2(A)); "prescribe procedures, policies and processing documents for use by state agencies in connection with fiscal matters" (NMSA 1978, Section 6-5-2(A)); "coordinate all procedures for financial administration and financial control and integrate them into an adequate and unified system" (NMSA 1978, Section

6-5-2.1(A)); and "make improvements in the state's model accounting practices, systems and procedures" (NMSA 1978, Section 6-5-2.1(Q)).

NOW, THEREFORE, I, Susana Martinez, Governor of the State of New Mexico, by virtue of the authority vested in me by the Constitution and laws of the State of New Mexico, do hereby order the following:

1. **Definitions.** As used in this Executive Order:

A. "annual audit" means the annual examination and audit of the financial affairs of an agency required by NMSA 1978, Section 12-6-3(A);

B. "DFA" means the Department of Finance and Administration;

C. "grant" means a non-exchange transaction whereby a State agency makes all or a part of a State capital outlay appropriation available to a grantee;

D. "grant agreement" means the written agreement pursuant to which a State agency grants all or a part of a State capital outlay appropriation to a grantee;

E. "grantee" means an entity to which a State agency grants or considers granting all or a part of a State capital outlay appropriation; and

F. "State agency" means any department, institution, board, bureau, commission, district or committee of the government of the state and means every office or officer of any of the above.

2. **Uniform Funding Criteria.**

A. Pursuant to the statutory authority cited above, DFA shall establish the following uniform funding criteria for a grantee to be eligible for a grant:

1. a grantee's annual audit for the most recently concluded fiscal year must be a public record pursuant to NMSA 1978, Section 12-6-5(A);

2. in the case of a grantee whose most recent annual audit, or special audit released since its most recent annual audit became a public record, documents material weaknesses or significant deficiencies that raise concerns about the grantee's ability to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired with grant funds:

a. the grantee must have remedied the material weaknesses and significant deficiencies to the satisfaction of the State agency making the grant;

b. the State agency making the grant must have determined that it can impose and has the resources to implement special grant conditions that adequately address those weaknesses and deficiencies; or

c. the State agency making the grant must have determined that another appropriate entity is able and willing to act as fiscal agent for the grant;

3. in the case of a grantee that is not required to have annual audits conducted under the Audit Act:

a. the grantee must have otherwise demonstrated to the satisfaction of the State agency making the grant that it has adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds;

b. the State agency must have determined that it can impose and has the resources to implement special grant conditions that will adequately address any relevant deficiencies in the grantee's accounting methods and procedures; or

c. the State agency must have determined that another appropriate entity is able and willing to act as fiscal agent for the grant; and

4. the grantee must have a budget approved by its oversight agency (if any) for the current fiscal year and be in compliance with any financial reporting requirements.

B. DFA shall require these uniform funding criteria to be met prior to allowing a State agency (i) to certify to the State Board of Finance for the issuance of severance tax bonds for a project or (ii) to make a grant to a grantee.

3. **Uniform Grant Management and Oversight Requirements.** Pursuant to the statutory authority cited above, DFA shall establish uniform grant management and oversight requirements that, at a minimum, require State agencies to:

A. ensure that sales, leases, and licenses of capital assets acquired with State capital outlay appropriations granted to a grantee are approved in accordance with law;

B. in the event no oversight agency is required to approve of the sale, lease, or license of capital assets acquired with State capital outlay appropriations granted to a grantee, independently confirm that such disposition complies with law and that the grantee is receiving adequate consideration in exchange for the capital assets;

C. utilize the appropriate capital outlay grant agreement template developed by DFA; and

D. conduct field audits of capital outlay projects, on a statistical or stratified basis, in accordance with procedures and policies prescribed by DFA.

4. **DFA Responsibilities.** DFA shall:

A. prescribe procedures, policies, and processing documents to implement the uniform funding criteria and uniform grant management requirements set forth in Paragraphs 2 and 3 of this Executive Order;

B. prescribe one or more capital outlay grant agreement templates for use by State agencies;

C. develop criteria for granting requests for deviations from its grant agreement templates and grant management and oversight requirements; and

D. monitor and enforce State agencies' compliance with the uniform funding criteria and uniform grant management and oversight requirements required by this Executive Order.

I DIRECT that this Executive Order supersedes any other previous orders, proclamations, or directives in conflict. This Executive Order shall take effect immediately and shall remain in effect until such time as the Governor rescinds it. This Executive Order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the State, its agencies, instrumentalities, or entities, its officers, employees, or agents, or any other person.

SIGNED AT THE EXECUTIVE OFFICE THIS
2nd DAY OF MAY 2013.

ATTEST:

Dianna J. Duran

WITNESS MY HAND AND THE GREAT
OF SEAL OF THE STATE OF NEW MEXICO.

DIANNA J. DURAN
SECRETARY OF STATE



SMartinez

SUSANA MARTINEZ
GOVERNOR

Expenditure Timing & Management

- Monitor expenditures frequently throughout the year; Quarterly report should mirror your internal Financial Statements and be reconciled with the Bank Statements.
- Utilize Budget Adjustment Requests (DO NOT OPERATE IN THE NEGATIVE)-using the receivables/payables for a temporary loan from the general fund.
  - BFB interprets Section 6-6-6 to apply to fund balance

What does 6.6.6. mean?

6-6-6. Approved budgets; claims or warrants in excess of budget; liability.

When any budget for a local public body has been approved and received by a local public body, it is binding upon all officials and governing authorities, and no governing authority or official shall allow or approve claims in excess thereof, and no official shall pay any check or warrant in excess thereof, and the allowances or claims or checks or warrants so allowed or paid shall be a liability against the officials so allowing or paying those claims or checks or warrants, and recovery for the excess amounts so allowed or paid may be had against the bondsmen of those officials.

History: 1953 Comp., § 11-2-61, enacted by Laws 1957, ch. 250, § 6; 2001, ch. 147, § 3.

Expenditure Disruptors

- GRT base-closing of major store, oil & gas industry
- Claw backs-monies that need to be paid back (overpayments by federal government, state government, grant unallowable expense or late submission after grant has expired)
- Utility Rate Increases- Electric, gas, insurances, etc.
- 90% of large maintenance emergencies are unforeseen & can be very costly
- Small Cities Assistance reduction amount

Example: Utilities Rate Increases or Small Cities Assistance reduction amount calls for a Budget Adjustment Request (BAR).

What is the difference between Budget and Actuals?

- **Budget** is a forecasted financial plan for a period of time, such as a fiscal year.
  - Revenues, expenditures, and transfers budget authority.
- **Actuals** represent year-to-date activity that has occurred rather than something planned
  - If actuals exceed the FINAL budget approval amount a BAR is required at a FUND level this is a STATE BAR requiring BFB approval.
  - Transfers within a fund is a LOCAL BAR that requires your local governing board's approval
  - Quarterly reports are submitted based on Year-to-date Actual expenditures, revenue and transfers between Funds.
  - Submit all BARs for the applicable quarter prior to submitting your quarterly report so that adjustments will reflect on LGBMS reports.

What is a Balanced Budget?

- Best Practice-Expenditures should not exceed revenues (Section 6-6-11 expenditures are limited to revenues)
- Fund Level ending cash balance should be zero or a positive

(NO NEGATIVE CASH BALANCE refer to Section 6-6-6)

QUARTERLY REPORTING REQUIREMENTS

4th Quarter Financial Report must be **approved by resolution** and submitted to BFB for approval on or before July 31st.

- **BFB Cash Balance Reserve Requirements:***
  - County General Fund 3/12th
  - County Road Fund 1/12th
  - Municipal General Fund 1/12th

(*Special exception made for FY2021 due to COVID-19)

- **Supporting Schedules** that RECONCILE with the Quarterly Report
  - Financial Adjustment Schedule (Receivables & Payables)
  - Investment Schedule (detail that ties to year-to-date actual Investments)
  - 2nd & 4th Qtr. copies of internal Financial Statements

Example of the Special Reserves Exception

State of New Mexico

Local Government Budget Management System (LGBMS)

Budget Recap - Fiscal Year 2020-2021

[redacted] Final - Approved

Printed from LGBMS on 2020-10-27 15:34:19

Special Reserve exception

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	708,557.00	145,314.00	2,768,098.00	0.00	2,976,432.00	645,537.00	744,108.00	-98,571.00
20100 Corrections	107,888.00	0.00	107,888.00	0.00	0.00	215,776.00	0.00	215,776.00
20300 County Property Valuation	102,097.00	0.00	25,000.00	0.00	80,533.00	46,564.00	0.00	46,564.00
20400 County Road	403,196.00	0.00	667,794.00	0.00	537,244.00	533,746.00	44,770.33	488,975.67
20600 Emergency Medical Services	1,940.00	0.00	11,288.00	0.00	12,800.00	428.00	0.00	428.00
20800 Farm & Range	10,757.00	0.00	1,569.00	0.00	1,570.00	10,756.00	0.00	10,756.00

Validations

- Budget module
  - Negative amounts reported on beginning cash line items (alert only)
  - Projected negative Fund ending cash balances (not allowed)
  - Transfers In not equal to Transfers Out (not allowed)
- Adjustment module
  - Budget adjustments causing negative Fund ending cash balances (not allowed)
  - Transfers In not equal to Transfers Out (not allowed)
- Reporting module
  - Reported negative Fund ending cash balances (alert only)
  - Transfers In not equal to Transfers Out (alert only)
  - Budget authority exceeded for a Fund (alert only)

Exception Example



1. This where Statue 6-6-6. Approved budgets; claims or warrants in excess of budget; liability comes in play; Budget Adjustments Requests (BAR) should be processed to increase the revenue or expenditures in the APPROVED BUDGET. "Best Practices" would be to process and submit the BAR before the Quarterly report to avoid the Exception Message.

2. Temporally loan from General Fund to cover the negative fund ending cash balances. Most "Grants" are based on reimbursement, therefore your General Fund Cash Balances are needed to cover the timing of the reimbursement.

Exception: Transfers are out of balance
Transfers out must = transfers in

Report Recap - Fiscal Year 2020-2021 - [redacted] - FY2021 Q1

Exceeds Budget Authority Identification

Printed from LGBMS on 2020-10-14 14:19:00

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	14,780.00	276,510.67	10,683.32	0.00	29,860.47	19,679.05	291,792.57	2,488.37	289,304.20
20600 Emergency Medical Services	10.00	0.00	7,092.00	0.00	1,796.04	0.35	5,306.31	0.00	5,306.31
20900 Fire Protection	10,310.00	15,377.91	70,833.60	0.00	4,534.28	0.53	91,987.76	0.00	91,987.76
50100 Water Enterprise	6,639.00	74,251.35	9,878.54	0.00	6,299.63	-222.69	84,246.57	0.00	84,246.57
50200 Solid Waste Enterprise	3,562.00	0.00	2,847.74	0.00	3,268.00	0.24	3,141.98	0.00	3,141.98
50500 Ambulance Enterprise	3,305.00	0.00	564.14	0.00	675.08	-0.35	3,193.71	0.00	3,193.71
51600 Fire Enterprise	9,343.00	65,289.45	3,256.04	0.00	461.45	-148.64	77,278.40	0.00	77,278.40
Totals	**47,949.00**	**431,429.38**	**105,155.38**	**0.00**	**46,894.95**	**19,308.49**	**556,947.30**	**2,488.37**	**554,458.93**

State of New Mexico
Local Government Budget Management System (LGBMS)

Budget Recap - Fiscal Year 2020-2021
[redacted] - Final - Approved

Printed from LGBMS on 2020-10-14 14:21:36

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	14,780.00	296,190.00	125,338.00	-20,000.00	129,882.00	286,426.00	10,823.50	275,602.50
20600 Emergency Medical Services	10.00	0.00	7,095.00	0.00	7,095.00	10.00	0.00	10.00
20900 Fire Protection	10,310.00	15,378.00	161,000.00	0.00	186,405.00	283.00	0.00	283.00
50100 Water Enterprise	6,639.00	74,029.00	38,150.00	10,000.00	87,387.00	41,431.00	0.00	41,431.00
50200 Solid Waste Enterprise	3,562.00	0.00	10,925.00	0.00	11,000.00	3,487.00	0.00	3,487.00
50500 Ambulance Enterprise	3,305.00	0.00	4,500.00	10,000.00	15,930.00	1,875.00	0.00	1,875.00
51600 Fire Enterprise	9,343.00	65,141.00	9,250.00	0.00	48,000.00	35,734.00	0.00	35,734.00
Totals	**47,949.00**	**450,738.00**	**356,258.00**	**0.00**	**485,699.00**	**369,246.00**	**10,823.50**	**358,422.50**

State of New Mexico
Local Government Budget Management System (LGBMS)

Report Recap - Fiscal Year 2020-2021 - FY2021 Q1

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Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	1,002,502.00	0.00	63,100.81	0.00	86,346.10	324.75	979,581.46	7,195.51	972,385.95
20100 Corrections	3,909.00	0.00	300.00	0.00	0.00	0.00	4,209.00	0.00	4,209.00
20600 Emergency Medical Services	24,688.00	0.00	27,660.40	0.00	1,178.71	830.77	52,090.46	0.00	52,090.46
20900 Fire Protection	515,683.00	0.00	98,727.07	0.00	13,105.15	-63,183.38	538,121.54	0.00	538,121.54
21100 Law Enforcement Protection	4,586.00	0.00	28,487.78	0.00	18,972.88	-73.29	14,529.61	0.00	14,529.61
21700 Recreation	2,491.00	0.00	500.00	0.00	70.50	525.65	3,846.65	0.00	3,846.65
21900 Senior Citizens	7,448.00	0.00	0.00	0.00	0.00	0.00	7,448.00	0.00	7,448.00
30200 CDBG (HUD) Project	100.00	0.00	42,658.42	0.00	42,658.42	0.00	100.00	0.00	100.00
30600 NMFA Project	0.00	0.00	0.00	0.00	0.00	75.63	75.63	0.00	75.63
50100 Water Enterprise	172,223.00	0.00	49,023.90	0.00	25,184.56	-12,510.37	208,562.71	0.00	208,562.71
50200 Solid Waste Enterprise	14,883.00	0.00	23,812.54	0.00	9,655.92	3,762.43	32,802.05	0.00	32,802.05
50300 Wastewater/Sewer Enterprise	112,046.00	0.00	11,203.25	0.00	729.26	81.74	122,601.73	0.00	122,601.73
50600 Cemetery Enterprise	18,590.00	0.00	755.00	0.00	88.84	424.41	19,680.57	0.00	19,680.57
52300 Motor Vehicle	1,561.00	0.00	35,652.98	0.00	36,699.73	-0.45	533.80	0.00	533.80
70100 Motor Deposits	13,222.00	0.00	850.00	0.00	300.00	-2.00	13,770.00	0.00	13,770.00
72900 Other Trust & Agency	9.00	0.00	135.00	0.00	108.00	-9.00	27.00	0.00	27.00
Totals	**1,894,433.00**	**0.00**	**382,857.15**	**0.00**	**234,707.57**	**-44,632.37**	**1,997,950.21**	**7,195.51**	**1,990,754.70**

State of New Mexico
Local Government Budget Management System (LGBMS)

Budget Recap - Fiscal Year 2020-2021

a) Final - Approved

Printed from LGBMS on 2020-11-02 11:49:56

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	1,002,502.00	0.00	638,500.00	-12,000.00	606,850.00	822,152.00	67,237.50	754,914.50
20100 Corrections	3,909.00	0.00	200.00	0.00	0.00	4,109.00	0.00	4,109.00
20600 Emergency Medical Services	24,688.00	0.00	13,700.00	0.00	21,100.00	17,288.00	0.00	17,288.00
20900 Fire Protection	515,683.00	0.00	235,000.00	0.00	78,600.00	672,083.00	0.00	672,083.00
21100 Law Enforcement Protection	4,688.00	0.00	20,000.00	0.00	20,000.00	4,688.00	0.00	4,688.00
21700 Recreation	2,891.00	0.00	0.00	0.00	400.00	2,491.00	0.00	2,491.00
21900 Senior Citizens	7,448.00	0.00	11,229.00	0.00	18,600.00	77.00	0.00	77.00
30200 CDBG (HUD) Project	100.00	0.00	750,000.00	0.00	750,000.00	100.00	0.00	100.00
30600 NMFA Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50100 Water Enterprise	172,223.00	0.00	196,800.00	0.00	214,800.00	154,023.00	0.00	154,023.00
50200 Solid Waste Enterprise	14,883.00	0.00	102,700.00	12,000.00	129,170.00	413.00	0.00	413.00
50300 Wastewater/Sewer Enterprise	112,046.00	0.00	4,300.00	0.00	0.00	116,346.00	0.00	116,346.00
50600 Cemetery Enterprise	18,590.00	0.00	5,000.00	0.00	5,000.00	18,590.00	0.00	18,590.00
52300 Motor Vehicle	1,561.00	0.00	0.00	0.00	0.00	1,561.00	0.00	1,561.00
70100 Motor Deposits	13,222.00	0.00	0.00	0.00	0.00	13,222.00	0.00	13,222.00
72900 Other Trust & Agency	9.00	0.00	0.00	0.00	0.00	9.00	0.00	9.00
Totals	**1,894,433.00**	**0.00**	**1,977,229.00**	**0.00**	**2,044,520.00**	**1,827,142.00**	**67,237.50**	**1,759,904.50**

= 1st Qtr Exceeds Budget Authority

Review Financial Report for **FY2021 Q1** · 'Village) (analyst)

⚠ **Exception:** Budget authority exceeded for a Fund

> Budgets > Reports > Analyst > **Items** / Files

Unlock | Lock | Export | Recap | Detail | Summary | Transfers

Revenues

Corrections

Law Enforcement

Waste water/sewer

Motor Vehicle

Meter Deposits

Other Trust + Agency

Expenditure

Waste Water | Sewer

Motor Vehicle

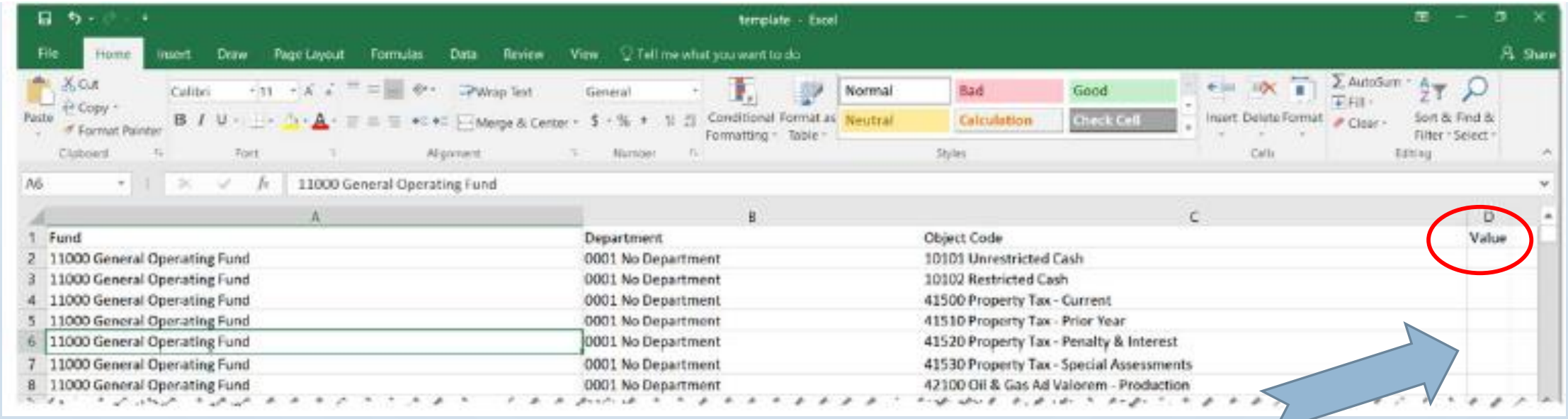
Meter Deposits

Other trust + Agency

Option 3: Importing reporting items

First, download a copy of your reporting template, click MY BUDGET on the menu bar.



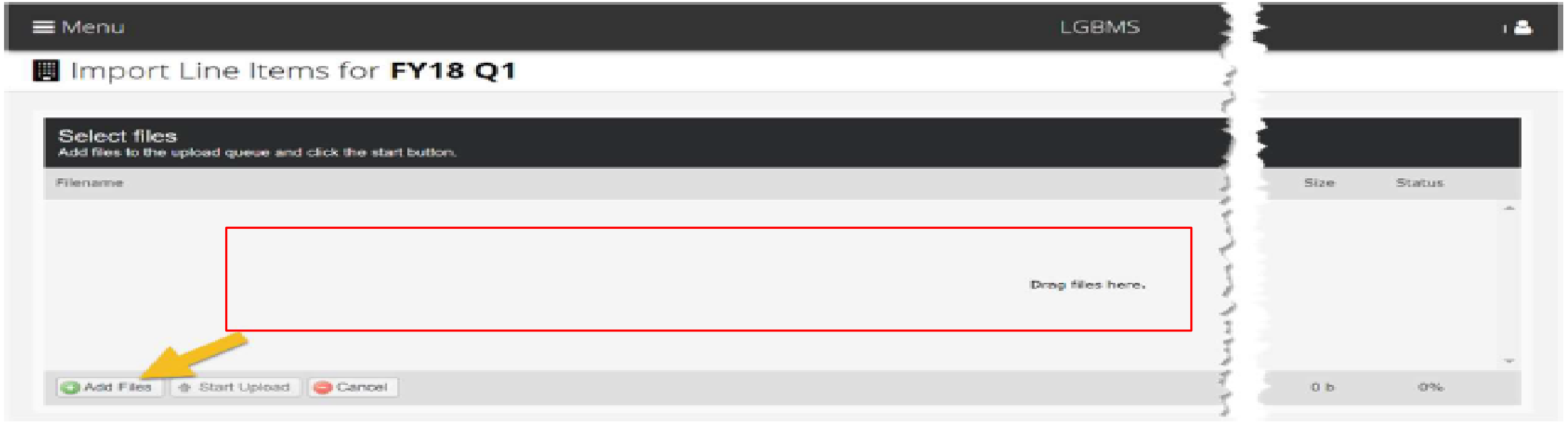


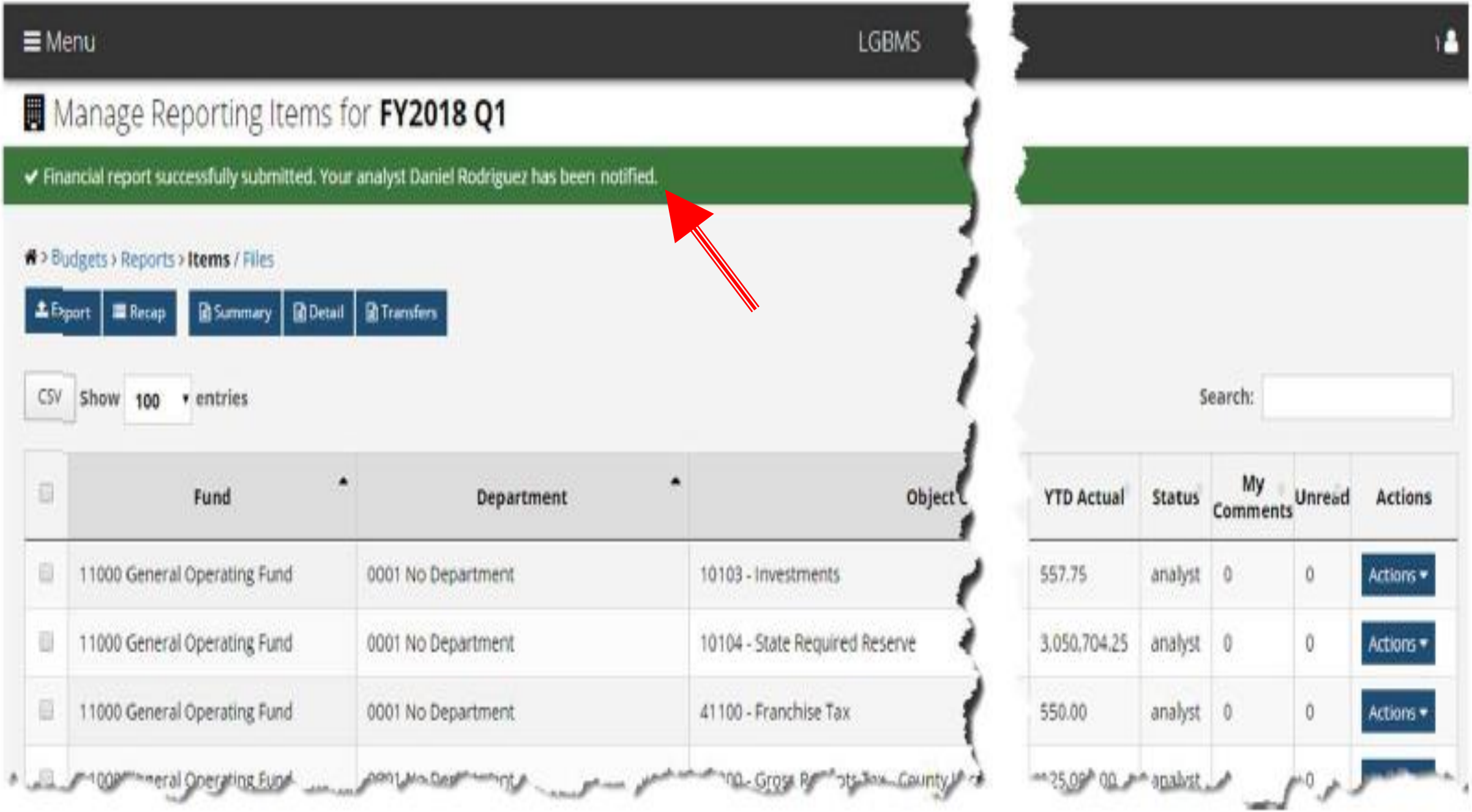
Clear the amounts and enter the actual amounts.

Do not enter $, or change anything on the spread sheet.

Must be uploaded in a CSV file format.



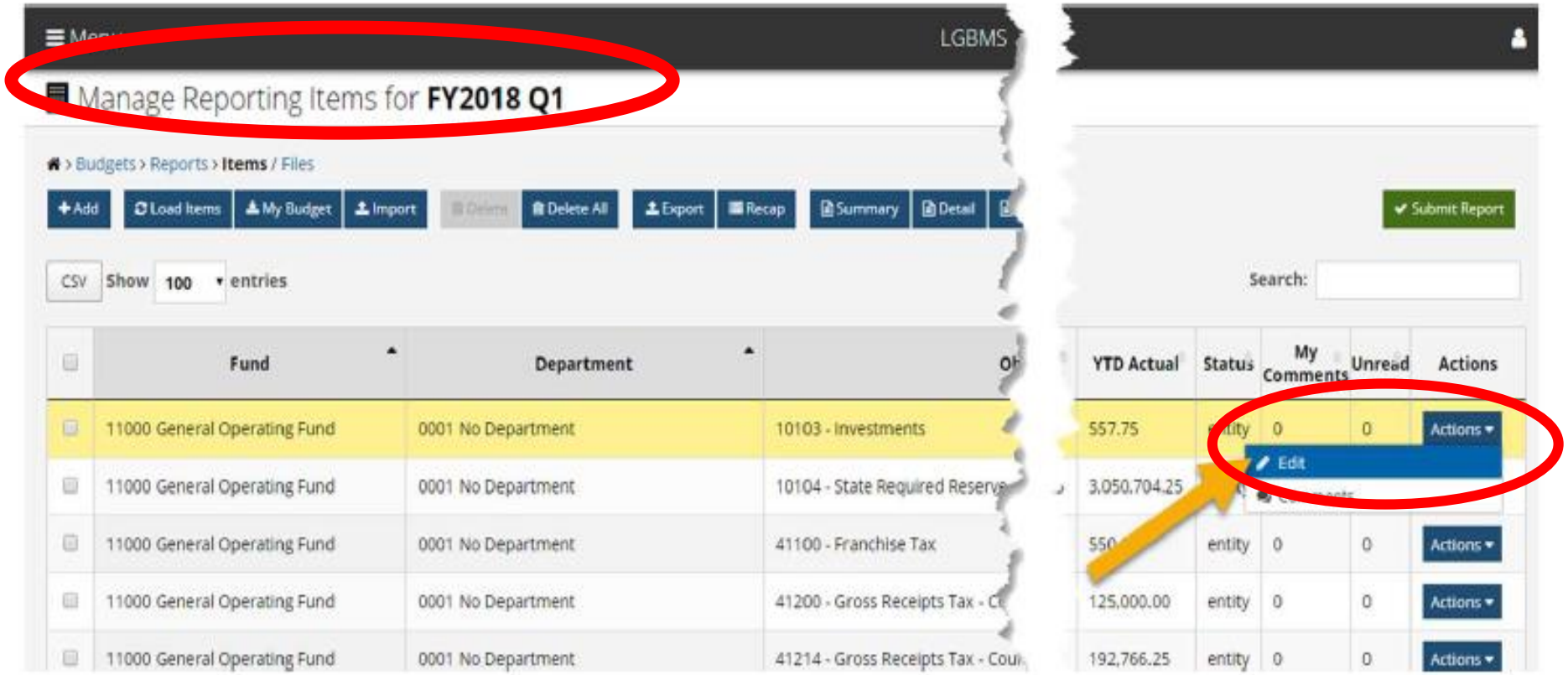



Menu
LGBMS
Manage Reporting Items for FY2018 Q1
Financial report successfully submitted. Your analyst Daniel Rodriguez has been notified.
Budgets › Reports › Items / Files
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Show 100 entries
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Fund
Department
Object
YTD Actual
Status
My Comments
Unread
Actions
11000 General Operating Fund
0001 No Department
10103 - Investments
557.75
analyst
0
0
Actions
11000 General Operating Fund
0001 No Department
10104 - State Required Reserve
3,050,704.25
analyst
0
0
Actions
11000 General Operating Fund
0001 No Department
41100 - Franchise Tax
550.00
analyst
0
0
Actions

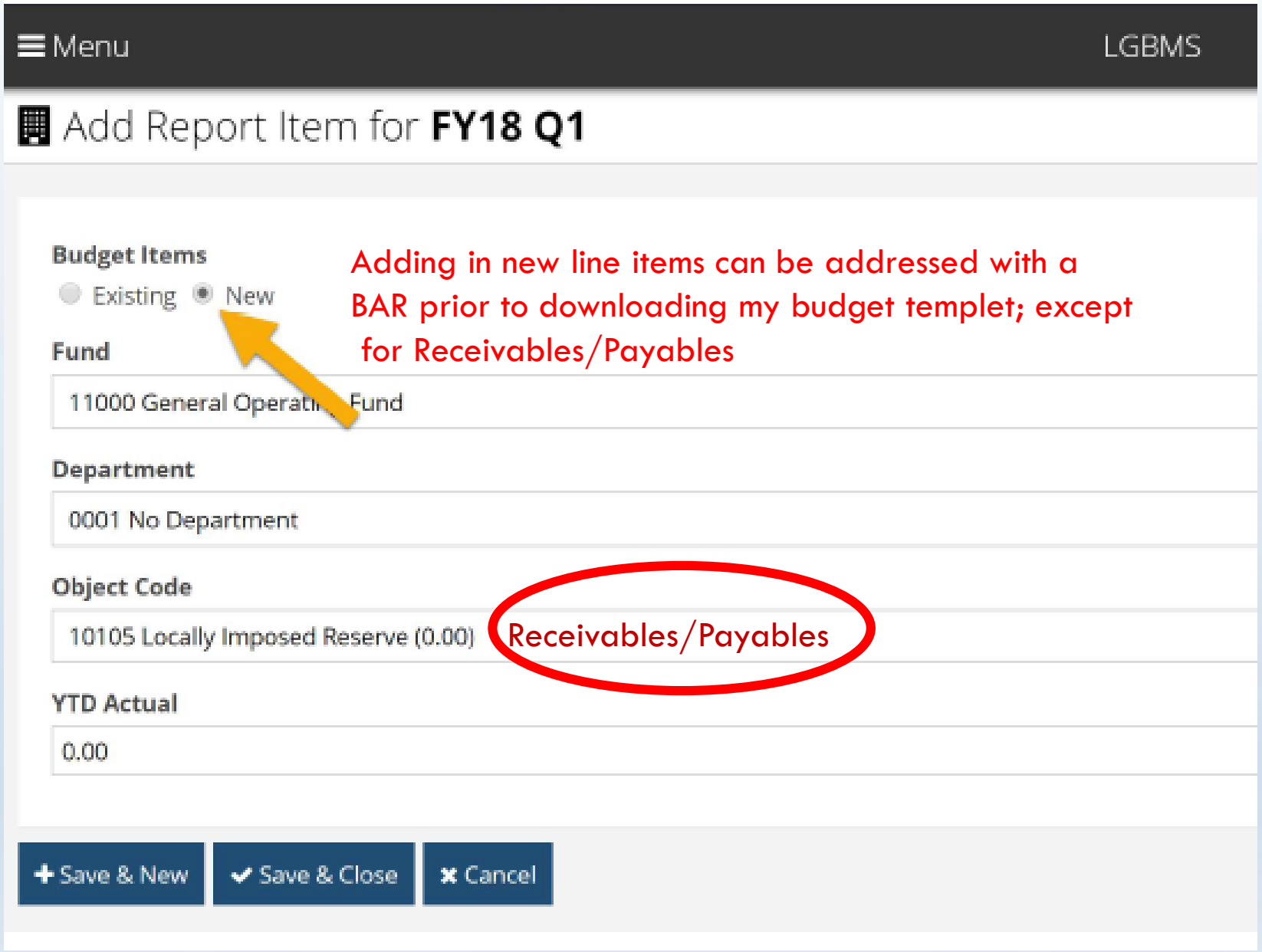
Modifying Report Line Items

Editing a reporting line item

To edit a reporting item, click the ACTIONS button of the line item you want to edit and select EDIT



Adding a new line item



Report Recap - Fiscal Year 2020-2021 -) - FY2021 Q1

Printed from LGBMS on 2020-10-14 14:19:00

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	14,780.00	276,510.67	10,683.32	0.00	29,860.47	19,679.05	291,792.57	2,488.37	289,304.20
20600 Emergency Medical Services	10.00	0.00	7,092.00	0.00	1,796.04	0.35	5,306.31	0.00	5,306.31
20900 Fire Protection	10,310.00	15,377.91	70,833.60	0.00	4,534.28	0.53	91,987.76	0.00	91,987.76
50100 Water Enterprise	6,639.00	74,251.35	9,878.54	0.00	6,299.63	-222.69	84,246.57	0.00	84,246.57
50200 Solid Waste Enterprise	3,562.00	0.00	2,847.74	0.00	3,268.00	0.24	3,141.98	0.00	3,141.98
50500 Ambulance Enterprise	3,305.00	0.00	564.14	0.00	675.08	-0.35	3,193.71	0.00	3,193.71
51600 Fire Enterprise	9,343.00	65,289.45	3,256.04	0.00	461.45	-148.64	77,278.40	0.00	77,278.40
Totals	47,949.00	431,429.38	105,155.38	0.00	46,894.95	19,308.49	556,947.30	2,488.37	554,458.93

Q1 vs Final Approved Budget investments is showing a discrepancy.

296,190.00 Approved Budget

- 276,510.67 1sr Qtr.

= $19, 679.33 difference

Calls for Financial Adjustment Schedule

State of New Mexico
Local Government Budget Management System (LGBMS)

Budget Recap - Fiscal Year 2020-2021 - Final - Approved

Printed from LGBMS on 2020-10-14 14:21:

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	14,780.00	296,190.00	125,338.00	-20,000.00	129,882.00	286,426.00	10,823.50	275,602.50
20600 Emergency Medical Services	10.00	0.00	7,095.00	0.00	7,095.00	10.00	0.00	10.00
20900 Fire Protection	10,310.00	15,378.00	161,000.00	0.00	186,405.00	283.00	0.00	283.00
50100 Water Enterprise	6,639.00	74,029.00	38,150.00	10,000.00	87,387.00	41,431.00	0.00	41,431.00
50200 Solid Waste Enterprise	3,562.00	0.00	10,925.00	0.00	11,000.00	3,487.00	0.00	3,487.00
50500 Ambulance Enterprise	3,305.00	0.00	4,500.00	10,000.00	15,930.00	1,875.00	0.00	1,875.00
51600 Fire Enterprise	9,343.00	65,141.00	9,250.00	0.00	48,000.00	35,734.00	0.00	35,734.00
Totals	47,949.00	450,738.00	356,258.00	0.00	485,699.00	369,246.00	10,823.50	358,422.50

Entity: PERIOD: 1st Qtr. 10/7/2020

FINANCIAL REPORT ADJUSTMENT SCHEDULE

FUND	TOTAL Adjustment AMOUNT	Detailed adjustment	Explanation* Must be filled out
GENERAL FUND - Operating (GF)			
		20,000.00	Transferred from Savings 2
		(320.96)	Interest Paid into Investments- Payable
		0.01	General Ledger Adjustment
ENVIRONMENTAL GRT			
EMS		0.35	EMS Ledger Adjustment
ENHANCED 911			
FIRE PROTECTION FUND		0.53	Fire Ledger Adjustment
LEPF			
LODGERS' TAX			
MUNICIPAL STREET			
RECREATION			
SENIOR CITIZEN			
DWI PROGRAM			
OTHER			
CAPITAL PROJECT FUNDS			
G. O. BONDS			
REVENUE BONDS			
DEBT SERVICE OTHER			
ENTERPRISE FUNDS			
Water Fund		(223.02)	Interest Paid into Investments- Payable
		0.33	Water Ledger Adjustment
Solid Waste		0.24	Solid Waste Ledger Adjustment
Waste Water			
Ambulance		(0.35)	Ambulance Ledger Adjustment
Opera & Maint BNSF			
Restricted Landfill			
Fire Enterprise		(148.87)	Interest Paid into Investments-Payable
		0.23	Fire Enterprise Ledger Adjustment
TRUST AND AGENCY FUNDS	0		
TOTAL		19,308.49	

$20,000
-320.96 Interest
+.01
=$19,679.05

If you have investments, a completed investment schedule that reconciles with the Quarterly Report must be submitted with every Quarterly Report.

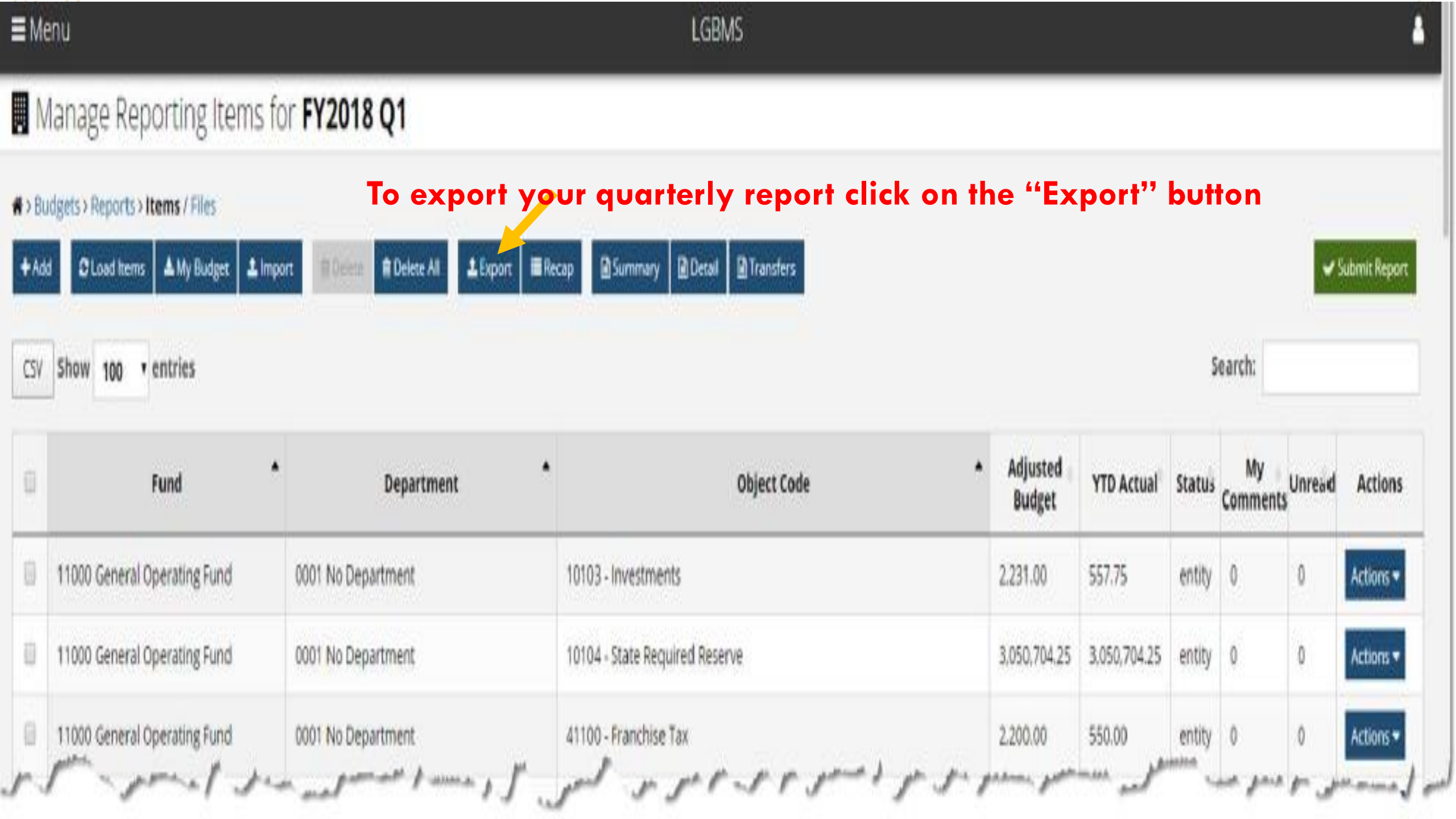
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMMENT DIVISION
QUARTERLY REPORT

MUNICIPALITY: Dora

PERIOD ENDING: 09/30/2020

Schedule of Investments:

Type of Investment	Fund Number	Investment Date	Maturity Date	Source (Bank or Fiscal Agent)	Book Value	Market Value
CD 206395364	110	11/7/1996	11/30/2016	FIRST COMMUNITY BANK	$57,575	$57,575
CD 25285	110		4/20/2021	NEW MEXICO BANK & TRUST	$80,000	$80,000
CD 25/FIRE ENTERPRISE	516		9/12/2021	FIRST FINANCIAL CREDIT UNION	$34,627	$34,627
CD 24/GENERAL	110		5/26/2021	FIRST FINANCIAL CREDIT UNION	$50,184	$50,184
CD 20/GENERAL	110		8/8/2021	FIRST FINANCIAL CREDIT UNION	$42,639	$42,639
CD 20/WATER	501		8/8/2021	FIRST FINANCIAL CREDIT UNION	$49,162	$49,162
SAV 2/GENERAL	110			NEW MEXICO BANK & TRUST	$45,215	$45,215
SAV 2/WATER	501			NEW MEXICO BANK & TRUST	$25,036	$25,036
SAV 2/FIRE ENTERPRISE	516			NEW MEXICO BANK & TRUST	$20,054	$20,054
SAV 5/GENERAL	110			FIRST FINANCIAL CREDIT UNION	$897	$897
SAV 5/FIRE	209			FIRST FINANCIAL CREDIT UNION	$15,378	$15,378
SAV 5/FIRE ENTERPRISE	516			FIRST FINANCIAL CREDIT UNION	$10,608	$10,608
CASH ON HAND/WATER	501				$53	$53
GRAND TOTAL					$431,429.38	$431,429.38

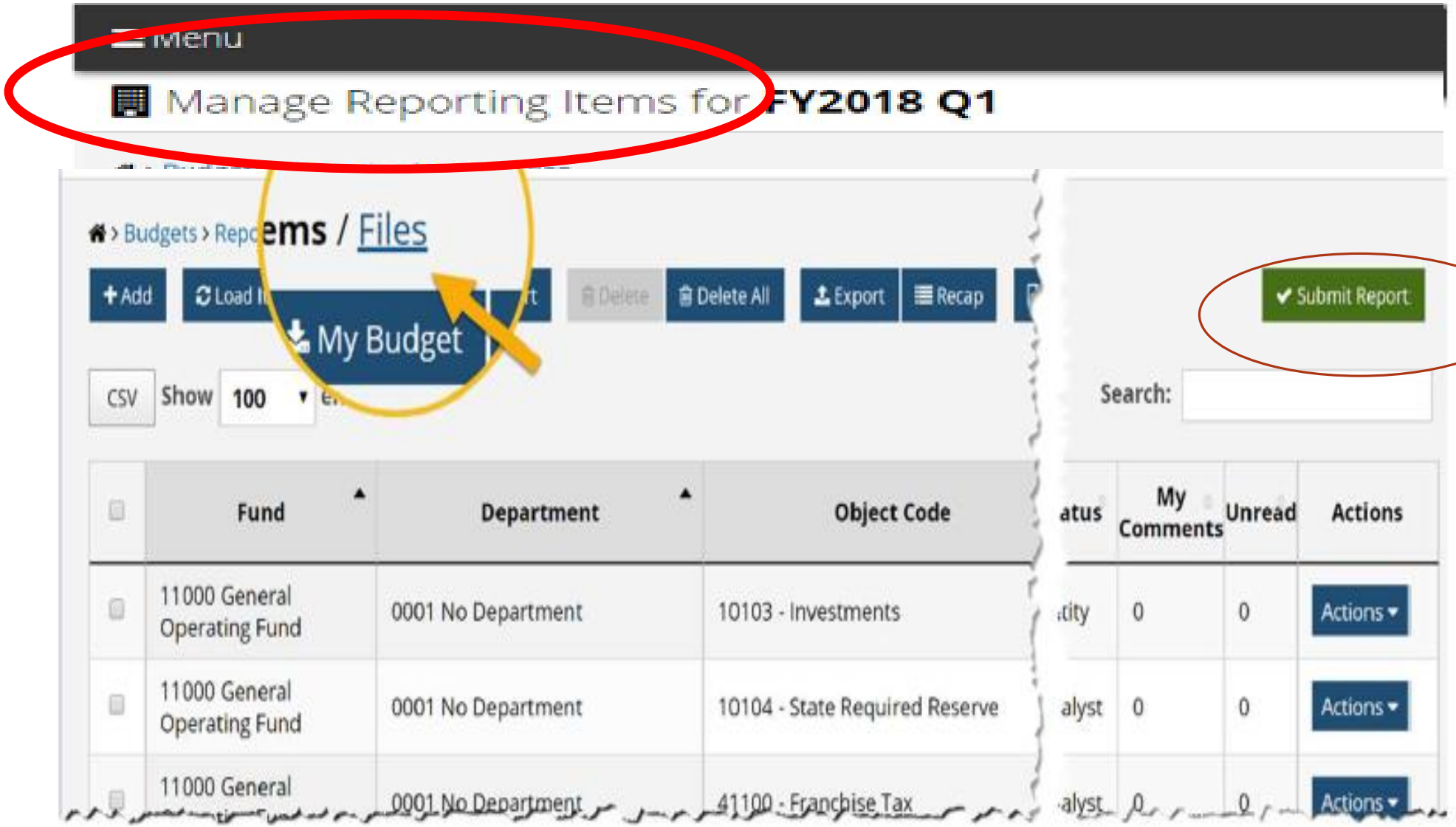

Menu
LGBMS
Manage Reporting Items for FY2018 Q1
To export your quarterly report click on the "Export" button
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Show 100 entries
Search:
Fund
Department
Object Code
Adjusted Budget
YTD Actual
Status
My Comments
Unread
Actions
11000 General Operating Fund
0001 No Department
10103 - Investments
2,231.00
557.75
entity
0
0
Actions
11000 General Operating Fund
0001 No Department
10104 - State Required Reserve
3,050,704.25
3,050,704.25
entity
0
0
Actions
11000 General Operating Fund
0001 No Department
41100 - Franchise Tax
2,200.00
550.00
entity
0
0
Actions

Adjustment Schedule reconciliations to Recap and Supporting Schedule

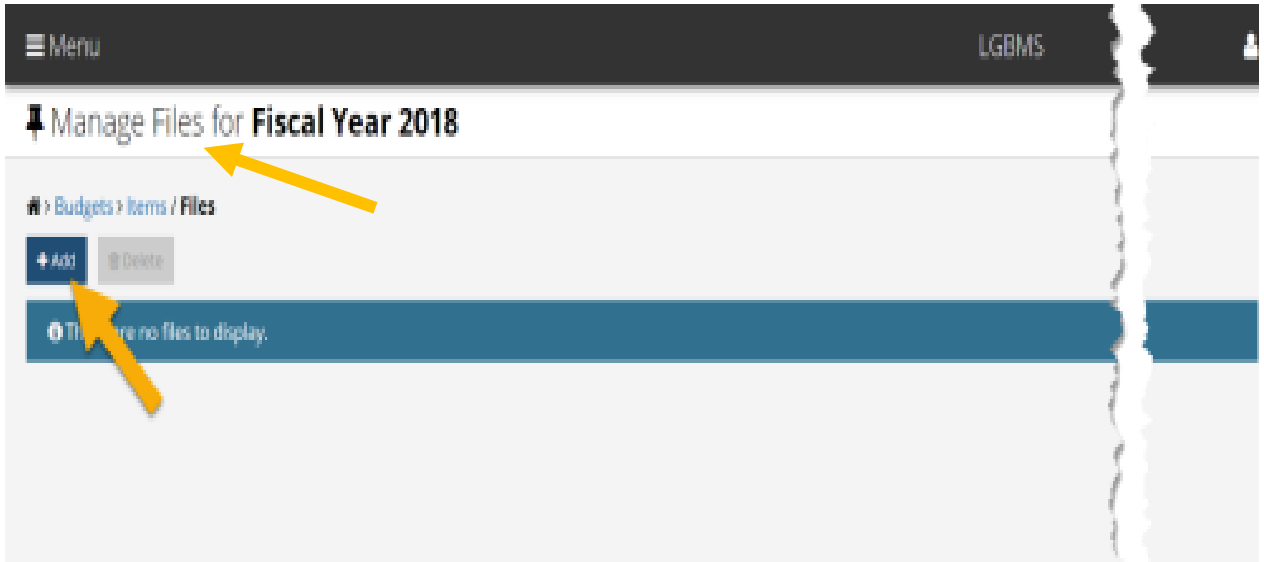
Object Code	Original Budget	Adjustments	Current Budget	YTD Amount	Balance	% Realized				
10103 Investments	296,190.00	0	296,190.00	276,510.67	19,679.33	93.36				
10103 Investments	15,378.00	0	15,378.00	15,377.91	0.09	100				
10103 Investments	74,029.00	0	74,029.00	74,251.35	-222.35	100.3				
10103 Investments	65,141.00	0	65,141.00	65,289.45	-148.45	100.23				
10104 State Required Reserve	10,823.50	0	10,823.50	2,488.37	8,335.13	22.99				
10105 Locally Imposed Reserve	0	0	0	0	0	nan				
12001 Receivables	0	0	0	20,000.01	-20,000.01	inf				
12001 Receivables	0	0	0	0.35	-0.35	inf				
12001 Receivables	0	0	0	0.53	-0.53	inf				
12001 Receivables	0	0	0	0.33	-0.33	inf				
12001 Receivables	0	0	0	0.24	-0.24	inf				
12001 Receivables	0	0	0	0.23	-0.23	inf	20,001.69			
21001 Payables	0	0	0	320.96	-320.96	inf				
21001 Payables	0	0	0	223.02	-223.02	inf				
21001 Payables	0	0	0	0.35	-0.35	inf				
21001 Payables	0	0	0	148.87	-148.87	inf	-693.2			
41100 Franchise Tax	0	0	0	0	0	nan				
41250 Gross Receipts Tax - Municipal Local Option General	7,600.00	0	7,600.00	2,857.20	4,742.80	37.59		$19,308.49	Total Adjustments	

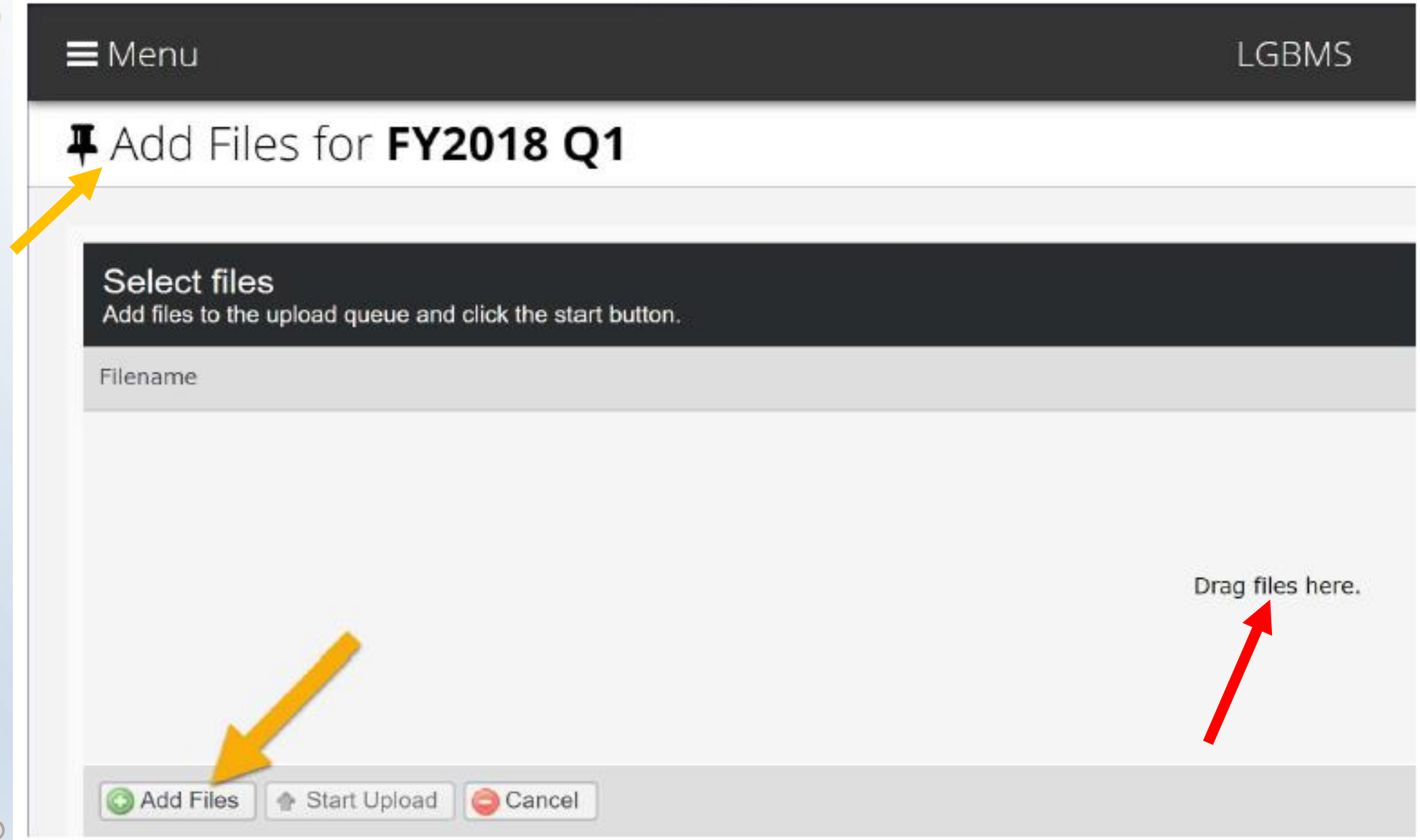
Uploading Supporting Documentation

To upload supporting documentation, click on the FILES link on the navigation bar.



In the MANAGE FILES screen, click the ADD button.




Menu
LGBMS
Add Files for FY2018 Q1
Select files
Add files to the upload queue and click the start button.
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Drag files here.
Add Files
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Submit Report

QUESTIONS?