

Accountant's Compilation Report

Regional Coalition of LANL Communities
112 W. San Francisco St. Suite 312
Santa Fe, New Mexico 87501

To the Coalition Council of
Regional Coalition of LANL Communities

Management is responsible for the accompanying financial statements of the governmental activities, each major fund, and the budgetary comparison of the Regional Coalition of LANL Communities (special district) which comprise the balance sheet as of July 31, 2020, and the related statement of revenues and expenditures for the month then ended and the statement of revenues and expenditures budget and actual in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the coalition's financial position and results of operations. **Accordingly, these financial statements are not designed for those who are not informed about such matters.**

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

We are not independent with respect to Regional Coalition of LANL Communities.

Zlotnick, Laws & Sandoval, PC

Zlotnick, Laws & Sandoval, PC
Certified Public Accountants

August 18, 2020

Regional Coalition of LANL Communities
Balance Sheet
As of July 31, 2020

ASSETS

Current Assets

Checking/Savings

10100 · NMB&T Unrestricted Funds \$ 159,567.73

10200 · NMB&T DOE Restricted Funds 1,426.75

10300 · NMB&T Savings 500.43

Total Checking/Savings 161,494.91

Accounts Receivable

11010 Member Contribution Receivable 20,000.00

Total Current Assets 181,494.91

TOTAL ASSETS \$ 181,494.91

LIABILITIES & FUND BALANCE

Liabilities

Current Liabilities

20000 · Accounts Payable \$ 19,500.92

Total Accounts Payable 19,500.92

Total Current Liabilities 19,500.92

Total Liabilities 19,500.92

Fund Balance

30000 Unassigned 162,509.73

Net Income (515.74)

Total Fund Balance 161,993.99

TOTAL LIABILITIES & FUND BALANCE \$ 181,494.91

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Regional Coalition of LANL Communities
Statement of Revenues and Expenditures
For the Month Ended July 31, 2020

	Department of Energy Grant	Unrestricted	TOTAL
Revenue			
41001 · Membership Contributions	\$ -	\$ -	\$ -
41010 · Grants Local	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
62002 Bank Service Charges	-	-	-
62110 Accounting and Audit Services	-	515.74	515.74
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	-	-
62150 Executive Director Services	-	-	-
62151 Other Professional Services	-	-	-
62160 Memberships and Subscriptions	-	-	-
65030 Printing, Postage and Website	-	-	-
68310 Conference, Convention, Meeting	-	-	-
68320 Travel and Training Cost	-	-	-
Total Expenditures	<u>-</u>	<u>515.74</u>	<u>515.74</u>
Excess (deficiency) of Revenues over Expenditures	<u>-</u>	<u>(515.74)</u>	<u>(515.74)</u>
Other Revenue/Expenditures			
41100 Interest Income	-	-	-
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>
81000 DOE Grant Reimbursement	-	-	-
Total Other Expense	<u>-</u>	<u>-</u>	<u>-</u>
Net Other Revenue/Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (515.74)</u>	<u>\$ (515.74)</u>

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Regional Coalition of LANL Communities
Statement of Revenue and Expenditures - Budget and Actual
For the Month Ended July 31, 2020

	BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
Fund Balance-Beginning of Year	\$ 157,675	\$ 162,509.73	\$ 4,835
REVENUES			
DOE Grant	-	-	-
Member Contributions	109,500	-	(109,500)
Grants Local	-	-	-
Interest Income	-	-	-
Total Revenues	<u>109,500</u>	<u>-</u>	<u>(109,500)</u>
EXPENDITURES			
Executive Director Services	91,786	-	91,786
Legal Services	7,000	-	7,000
Bank Service Charges	-	-	-
Grants to Other Governments	-	-	-
Membership & Subscriptions	1,000	-	1,000
Travel	-	-	-
Accounting and Audit Services	15,300	515.74	14,784
Printing, Postage & Website	150	-	150
Other Meeting Expenses	2,000	-	2,000
DOE Grant Reimbursement	-	-	-
Total Expenditures	<u>117,236</u>	<u>515.74</u>	<u>116,720</u>
Excess (deficiency) of revenues over expenditures	<u>(7,736)</u>	<u>(515.74)</u>	<u>7,220</u>
Fund Balance-End of Year	<u>\$ 149,939</u>	<u>\$ 161,993.99</u>	<u>\$ 12,055</u>

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Supplementary Information

Regional Coalition of LANL Communities
Supplementary Accounts Receivable Aging Summary
As of July 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
City of Santa Fe	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Ohkay Owingeh Pueblo	0.00	0.00	0.00	0.00	10,000.00	10,000.00
TOTAL	0.00	0.00	0.00	0.00	20,000.00	20,000.00

Regional Coalition of LANL Communities
Supplementary Accounts Payable Aging Summary
As of July 31, 2020

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
CPLC New Mexico, Inc	0.00	0.00	15,297.68	0.00	0.00	15,297.68
Energy Communities Alliance	0.00	0.00	950.00	0.00	0.00	950.00
Long, Komer & Associates	0.00	0.00	2,469.12	0.00	0.00	2,469.12
Zlotnick, Laws & Sandoval, P.C.	515.74	0.00	268.38	0.00	0.00	784.12
TOTAL	<u>515.74</u>	<u>0.00</u>	<u>18,985.18</u>	<u>0.00</u>	<u>0.00</u>	<u>19,500.92</u>

**Regional Coalition of LANL Communities
Supplementary General Ledger**

As of July 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
10000 - Pooled Cash Equity									0.00
Total 10000 - Pooled Cash Equity									0.00
10100 - NMB&T Unrestricted Funds									209,358.49
Bill Pmt -Check	07/16/2020	1133		CPLC New Mexico, Inc		20000 - Accounts Payable		30,595.36	178,763.13
Bill Pmt -Check	07/16/2020	1134		Long, Komer & Associates		20000 - Accounts Payable		2,478.35	176,284.78
Bill Pmt -Check	07/16/2020	1135		Zlotnick, Laws & Sandoval, P.C.	VOID:	20000 - Accounts Payable	0.00		176,284.78
Bill Pmt -Check	07/16/2020	1136		Zlotnick, Laws & Sandoval, P.C.		20000 - Accounts Payable		949.73	175,335.05
Bill Pmt -Check	07/22/2020	1137		U.S. Department of Energy		20000 - Accounts Payable		15,767.32	159,567.73
Total 10100 - NMB&T Unrestricted Funds							0.00	49,790.76	159,567.73
10200 - NMB&T DOE Restricted Funds									1,426.75
Total 10200 - NMB&T DOE Restricted Funds									1,426.75
10300 - NMB&T Savings									500.43
Total 10300 - NMB&T Savings									500.43
11010 - Member Contribution Receivable									20,000.00
Total 11010 - Member Contribution Receivable									20,000.00
11100 - Accounts Receivable									0.00
Total 11100 - Accounts Receivable									0.00
12000 - Undeposited Funds									0.00
Total 12000 - Undeposited Funds									0.00
15000 - Equipment									0.00
Total 15000 - Equipment									0.00
18000 - Marketable Securities									0.00
Total 18000 - Marketable Securities									0.00
18600 - Other Assets									0.00
Total 18600 - Other Assets									0.00
18700 - Security Deposits Asset									0.00
Total 18700 - Security Deposits Asset									0.00
20000 - Accounts Payable									-68,775.94
Bill Pmt -Check	07/16/2020	1133		CPLC New Mexico, Inc		10100 - NMB&T Unrestricted Funds	30,595.36		-38,180.58
Bill Pmt -Check	07/16/2020	1134		Long, Komer & Associates		10100 - NMB&T Unrestricted Funds	2,478.35		-35,702.23
Bill Pmt -Check	07/16/2020	1135		Zlotnick, Laws & Sandoval, P.C.	VOID:	10100 - NMB&T Unrestricted Funds	0.00		-35,702.23
Bill Pmt -Check	07/16/2020	1136		Zlotnick, Laws & Sandoval, P.C.		10100 - NMB&T Unrestricted Funds	949.73		-34,752.50
Bill Pmt -Check	07/22/2020	1137		U.S. Department of Energy		10100 - NMB&T Unrestricted Funds	15,767.32		-18,985.18
Bill	07/31/2020	48282		Zlotnick, Laws & Sandoval, P.C.		62110 - Accounting and Audit Services		515.74	-19,500.92
Total 20000 - Accounts Payable							49,790.76	515.74	-19,500.92
24000 - Due to Other Governments									0.00
Total 24000 - Due to Other Governments									0.00
27200 - Other Liabilities									0.00
Total 27200 - Other Liabilities									0.00
30000 - Unreserved Retained Earnings									-302,378.74
General Journal	07/01/2020	AJE	*			32000 - Unrestricted Net Assets	139,869.01		-162,509.73

**Regional Coalition of LANL Communities
Supplementary General Ledger**

As of July 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 30000 · Unreserved Retained Earnings							139,869.01	0.00	-162,509.73
30100 · Fund Balance									
Total 30100 · Fund Balance									0.00
32000 · Unrestricted Net Assets									
General Journal	07/01/2020	AJE	*			30000 · Unreserved Retained Earnings		139,869.01	139,869.01
									0.00
Total 32000 · Unrestricted Net Assets							0.00	139,869.01	0.00
40000 · Contributions Income									
40100 · Restricted									
Total 40100 · Restricted									0.00
40200 · Unrestricted									
Total 40200 · Unrestricted									0.00
40000 · Contributions Income - Other									
Total 40000 · Contributions Income - Other									0.00
Total 40000 · Contributions Income									0.00
41000 · Grants									
Total 41000 · Grants									0.00
41001 · Membership Contributions									
Total 41001 · Membership Contributions									0.00
41010 · Grants Local									
Total 41010 · Grants Local									0.00
42000 · Miscellaneous Income									
Total 42000 · Miscellaneous Income									0.00
43000 · Program Fees									
Total 43000 · Program Fees									0.00
62000 · Office Expenses									
Total 62000 · Office Expenses									0.00
62002 · Bank Service Charges									
Total 62002 · Bank Service Charges									0.00
62110 · Accounting and Audit Services									
Bill	07/31/2020	48282		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable	515.74		515.74
Total 62110 · Accounting and Audit Services							515.74	0.00	515.74
62120 · Grants to Other Governments									
Total 62120 · Grants to Other Governments									0.00
62140 · Legal Services									
Total 62140 · Legal Services									0.00
62150 · Executive Director Services									
Total 62150 · Executive Director Services									0.00
62151 · Other Professional Services									
									0.00

**Regional Coalition of LANL Communities
Supplementary General Ledger**

As of July 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 62151				Other Professional Services					0.00
62160				Memberships and Subscriptions					0.00
Total 62160				Memberships and Subscriptions					0.00
62800				Facilities and Equipment					0.00
62810				Depr and Amort - Allowable					0.00
Total 62810				Depr and Amort - Allowable					0.00
62830				Donated Facilities					0.00
Total 62830				Donated Facilities					0.00
62840				Equip Rental and Maintenance					0.00
Total 62840				Equip Rental and Maintenance					0.00
62870				Property Insurance					0.00
Total 62870				Property Insurance					0.00
62890				Rent, Parking, Utilities					0.00
Total 62890				Rent, Parking, Utilities					0.00
62800				Facilities and Equipment - Other					0.00
Total 62800				Facilities and Equipment - Other					0.00
Total 62800				Facilities and Equipment					0.00
65000				Operations					0.00
65010				Books, Subscriptions, Reference					0.00
Total 65010				Books, Subscriptions, Reference					0.00
65020				Postage, Mailing Service					0.00
Total 65020				Postage, Mailing Service					0.00
65040				Supplies					0.00
Total 65040				Supplies					0.00
65050				Telephone, Telecommunications					0.00
Total 65050				Telephone, Telecommunications					0.00
65000				Operations - Other					0.00
Total 65000				Operations - Other					0.00
Total 65000				Operations					0.00
65030				Printing, Postage and Website					0.00
Total 65030				Printing, Postage and Website					0.00
65100				Other Types of Expenses					0.00
65120				Insurance - Liability, D and O					0.00
Total 65120				Insurance - Liability, D and O					0.00
65160				Other Costs					0.00
Total 65160				Other Costs					0.00
65100				Other Types of Expenses - Other					0.00
Total 65100				Other Types of Expenses - Other					0.00

**Regional Coalition of LANL Communities
Supplementary General Ledger**

As of July 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 65100 · Other Types of Expenses									0.00
66000 · Payroll Expenses									0.00
Total 66000 · Payroll Expenses									0.00
68300 · Travel and Meetings									0.00
Total 68300 · Travel and Meetings									0.00
68310 · Conference, Convention, Meeting									0.00
Total 68310 · Conference, Convention, Meeting									0.00
68320 · Travel and Training Cost									0.00
Total 68320 · Travel and Training Cost									0.00
41100 · Interest Income									0.00
Total 41100 · Interest Income									0.00
80000 · Ask My Accountant									0.00
Total 80000 · Ask My Accountant									0.00
81000 · DOE Grant Reimbursement									0.00
Total 81000 · DOE Grant Reimbursement									0.00
No acctnt									0.00
Total no acctnt									0.00
TOTAL							190,175.51	190,175.51	0.00