

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 August 31, 2020, and the related statement of revenues and expenditures for the month and two months then ended and the statement of revenues and expenditures budget and actual for the two months then ended 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
Certified Public Accountants

September 9, 2020

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

ASSETS

Current Assets

Checking/Savings

10100 · NMB&T Unrestricted Funds	\$ 141,079.73
10200 · NMB&T DOE Restricted Funds	1,426.75
10300 · NMB&T Savings	<u>500.43</u>

Total Checking/Savings 143,006.91

Accounts Receivable

11010 Member Contribution Receivable 129,500.00

Total Current Assets 272,506.91

TOTAL ASSETS \$ 272,506.91

LIABILITIES & FUND BALANCE

Liabilities

Current Liabilities

20000 · Accounts Payable \$ 33,147.59

Total Accounts Payable 33,147.59

Total Current Liabilities 33,147.59

Total Liabilities 33,147.59

Fund Balance

30000 Unassigned 162,509.73

Net Income 76,849.59

Total Fund Balance 239,359.32

TOTAL LIABILITIES & FUND BALANCE \$ 272,506.91

See Accountant's Compilation Report

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

	Department of Energy Grant	Unrestricted	TOTAL
Revenue			
41001 · Membership Contributions	\$ -	\$ 109,500.00	\$ 109,500.00
41010 · Grants Local	-	-	-
Total Revenue	<u>-</u>	<u>109,500.00</u>	<u>109,500.00</u>
Expenditures			
62002 Bank Service Charges	-	-	-
62110 Accounting and Audit Services	-	523.79	523.79
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	1,015.52	1,015.52
62150 Executive Director Services	20,039.95	10,555.41	30,595.36
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>20,039.95</u>	<u>12,094.72</u>	<u>32,134.67</u>
Excess (deficiency) of Revenues over Expenditures	(20,039.95)	97,405.28	77,365.33
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>\$ (20,039.95)</u>	<u>\$ 97,405.28</u>	<u>\$ 77,365.33</u>

See Accountant's Compilation Report

Regional Coalition of LANL Communities
Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2020

	<u>Department of Energy Grant</u>	<u>Unrestricted</u>	<u>TOTAL</u>
Revenue			
41001 · Membership Contributions	\$ -	\$ 109,500.00	\$ 109,500.00
41010 · Grants Local	-	-	-
Total Revenue	<u>-</u>	<u>109,500.00</u>	<u>109,500.00</u>
Expenditures			
62002 Bank Service Charges	-	-	-
62110 Accounting and Audit Services	-	1,039.53	1,039.53
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	1,015.52	1,015.52
62150 Executive Director Services	20,039.95	10,555.41	30,595.36
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>20,039.95</u>	<u>12,610.46</u>	<u>32,650.41</u>
Excess (deficiency) of Revenues over Expenditures	<u>(20,039.95)</u>	<u>96,889.54</u>	<u>76,849.59</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>\$ (20,039.95)</u>	<u>\$ 96,889.54</u>	<u>\$ 76,849.59</u>

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Regional Coalition of LANL Communities
Statement of Revenue and Expenditures - Budget and Actual
For the Two Months Ended August 31, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE Favorable (Unfavorable)</u>
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	30,595.36	61,191
Legal Services	7,000	1,015.52	5,984
Bank Service Charges	-	-	-
Grants to Other Governments	-	-	-
Membership & Subscriptions	1,000	-	1,000
Travel	-	-	-
Accounting and Audit Services	15,300	1,039.53	14,260
Printing, Postage & Website	150	-	150
Other Meeting Expenses	2,000	-	2,000
DOE Grant Reimbursement	-	-	-
Total Expenditures	<u>117,236</u>	<u>32,650.41</u>	<u>84,586</u>
Excess (deficiency) of revenues over expenditures	<u>(7,736)</u>	<u>(32,650.41)</u>	<u>(24,914)</u>
Fund Balance-End of Year	<u>\$ 149,939</u>	<u>\$ 129,859.32</u>	<u>\$ (20,080)</u>

See Accountant's Compilation Report

Supplementary Information

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Espanola	0.00	5,000.00	0.00	0.00	0.00	5,000.00
City of Santa Fe	0.00	10,000.00	0.00	0.00	10,000.00	20,000.00
Los Alamos County	0.00	60,000.00	0.00	0.00	0.00	60,000.00
Ohkay Owingeh Pueblo	0.00	5,000.00	0.00	0.00	10,000.00	15,000.00
Pueblo of Jemez	0.00	2,500.00	0.00	0.00	0.00	2,500.00
Rio Arriba County	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Santa Fe County*	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Taos County*	0.00	3,500.00	0.00	0.00	0.00	3,500.00
Town of Taos	0.00	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL	<u>0.00</u>	<u>109,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>129,500.00</u>

Regional Coalition of LANL Communities
Supplementary Accounts Payable Aging Summary
As of August 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	15,297.68	15,297.68	0.00	0.00	0.00	30,595.36
Long, Komer & Associates	0.00	1,015.52	0.00	497.18	0.00	1,512.70
Zlotnick, Laws & Sandoval, P.C.	523.79	515.74	0.00	0.00	0.00	1,039.53
TOTAL	<u>15,821.47</u>	<u>16,828.94</u>	<u>0.00</u>	<u>497.18</u>	<u>0.00</u>	<u>33,147.59</u>

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

As of August 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									159,567.73
Bill Pmt -Check	08/18/2020	1138		CPLC New Mexico, Inc		20000 · Accounts Payable		15,297.68	144,270.05
Bill Pmt -Check	08/18/2020	1139		Energy Communities Alliance	July 2020-June 20...	20000 · Accounts Payable		950.00	143,320.05
Bill Pmt -Check	08/18/2020	1140		Long, Komer & Associates		20000 · Accounts Payable		1,971.94	141,348.11
Bill Pmt -Check	08/18/2020	1141		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable		268.38	141,079.73
Total 10100 · NMB&T Unrestricted Funds							0.00	18,488.00	141,079.73
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
Invoice	08/01/2020	08/01/...		City of Espanola		41001 · Membership Contributions	5,000.00		25,000.00
Invoice	08/01/2020	08/01/...		Los Alamos County		41001 · Membership Contributions	60,000.00		85,000.00
Invoice	08/01/2020	08/01/...		Ohkay Owingeh Pueblo		41001 · Membership Contributions	5,000.00		90,000.00
Invoice	08/01/2020	08/01/...		Rio Arriba County		41001 · Membership Contributions	10,000.00		100,000.00
Invoice	08/01/2020	08/01/...		City of Santa Fe		41001 · Membership Contributions	10,000.00		110,000.00
Invoice	08/01/2020	08/01/...		Santa Fe County*		41001 · Membership Contributions	10,000.00		120,000.00
Invoice	08/01/2020	08/01/...		Taos County*		41001 · Membership Contributions	3,500.00		123,500.00
Invoice	08/01/2020	08/01/...		Town of Taos		41001 · Membership Contributions	3,500.00		127,000.00
Invoice	08/01/2020	08/01/...		Pueblo of Jemez		41001 · Membership Contributions	2,500.00		129,500.00
Total 11010 · Member Contribution Receivable							109,500.00	0.00	129,500.00
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									-19,500.92
Bill Pmt -Check	08/18/2020	1138		CPLC New Mexico, Inc		10100 · NMB&T Unrestricted Funds	15,297.68		-4,203.24
Bill Pmt -Check	08/18/2020	1139		Energy Communities Alliance	July 2020-June 20...	10100 · NMB&T Unrestricted Funds	950.00		-3,253.24
Bill Pmt -Check	08/18/2020	1140		Long, Komer & Associates		10100 · NMB&T Unrestricted Funds	1,971.94		-1,281.30
Bill Pmt -Check	08/18/2020	1141		Zlotnick, Laws & Sandoval, P.C.		10100 · NMB&T Unrestricted Funds	268.38		-1,012.92
Bill	08/21/2020	RCLC...		CPLC New Mexico, Inc		-SPLIT-		15,297.68	-16,310.60
Bill	08/21/2020	14934		Long, Komer & Associates		62140 · Legal Services		1,015.52	-17,326.12
Bill	08/31/2020	48382		Zlotnick, Laws & Sandoval, P.C.		62110 · Accounting and Audit Services		523.79	-17,849.91

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

As of August 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Bill	08/31/2020	RCLC...		CPLC New Mexico, Inc		-SPLIT-		15,297.68	-33,147.59
Total 20000 · Accounts Payable							18,488.00	32,134.67	-33,147.59
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									-162,509.73
Total 30000 · Unreserved Retained Earnings									-162,509.73
30100 · Fund Balance									0.00
Total 30100 · Fund Balance									0.00
32000 · Unrestricted Net Assets									0.00
Total 32000 · Unrestricted Net Assets									0.00
40000 · Contributions Income									0.00
40100 · Restricted									0.00
Total 40100 · Restricted									0.00
40200 · Unrestricted									0.00
Total 40200 · Unrestricted									0.00
40000 · Contributions Income - Other									0.00
Total 40000 · Contributions Income - Other									0.00
Total 40000 · Contributions Income									0.00
41000 · Grants									0.00
Total 41000 · Grants									0.00
41001 · Membership Contributions									0.00
Invoice	08/01/2020	08/01/...		City of Espanola	Member Dues Fis...	11010 · Member Contribution Receiv...		5,000.00	-5,000.00
Invoice	08/01/2020	08/01/...		Los Alamos County	Member Dues Fis...	11010 · Member Contribution Receiv...		60,000.00	-65,000.00
Invoice	08/01/2020	08/01/...		Ohkay Owingeh Pueblo	Member Dues Fis...	11010 · Member Contribution Receiv...		5,000.00	-70,000.00
Invoice	08/01/2020	08/01/...		Rio Arriba County	Member Dues Fis...	11010 · Member Contribution Receiv...		10,000.00	-80,000.00
Invoice	08/01/2020	08/01/...		City of Santa Fe	Member Dues Fis...	11010 · Member Contribution Receiv...		10,000.00	-90,000.00
Invoice	08/01/2020	08/01/...		Santa Fe County*	Member Dues Fis...	11010 · Member Contribution Receiv...		10,000.00	-100,000.00
Invoice	08/01/2020	08/01/...		Taos County*	Member Dues Fis...	11010 · Member Contribution Receiv...		3,500.00	-103,500.00
Invoice	08/01/2020	08/01/...		Town of Taos	Member Dues Fis...	11010 · Member Contribution Receiv...		3,500.00	-107,000.00
Invoice	08/01/2020	08/01/...		Pueblo of Jemez	Member Dues Fis...	11010 · Member Contribution Receiv...		2,500.00	-109,500.00
Total 41001 · Membership Contributions							0.00	109,500.00	-109,500.00
41010 · Grants Local									0.00
Total 41010 · Grants Local									0.00
42000 · Miscellaneous Income									0.00
Total 42000 · Miscellaneous Income									0.00
43000 · Program Fees									0.00
Total 43000 · Program Fees									0.00
62000 · Office Expenses									0.00

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

As of August 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 62000 · Office Expenses									0.00
62002 · Bank Service Charges									0.00
Total 62002 · Bank Service Charges									0.00
62110 · Accounting and Audit Services									515.74
Bill	08/31/2020	48382		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable	523.79		1,039.53
Total 62110 · Accounting and Audit Services									523.79
									0.00
Total 62110 · Accounting and Audit Services									1,039.53
62120 · Grants to Other Governments									0.00
Total 62120 · Grants to Other Governments									0.00
62140 · Legal Services									0.00
Bill	08/21/2020	14934		Long, Komer & Associates		20000 · Accounts Payable	1,015.52		1,015.52
Total 62140 · Legal Services									1,015.52
									0.00
Total 62140 · Legal Services									1,015.52
62150 · Executive Director Services									0.00
Bill	08/21/2020	RCLC...		CPLC New Mexico, Inc		20000 · Accounts Payable	15,297.68		15,297.68
Bill	08/31/2020	RCLC...		CPLC New Mexico, Inc		20000 · Accounts Payable	15,297.68		30,595.36
Total 62150 · Executive Director Services									30,595.36
									0.00
Total 62150 · Executive Director Services									30,595.36
62151 · Other Professional Services									0.00
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

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

As of August 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
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
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							160,122.67	160,122.67	0.00