



**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 October 31, 2020, and the related statement of revenues and expenditures for the month and four months then ended and the statement of revenues and expenditures budget and actual for the four 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*

Zlotnick, Laws & Sandoval, PC  
Certified Public Accountants

November 9, 2020

# Regional Coalition of LANL Communities

## Balance Sheet

As of October 31, 2020

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### ASSETS

#### Current Assets

##### Checking/Savings

10100 · NMB&T Unrestricted Funds \$ 194,444.84

10200 · NMB&T DOE Restricted Funds 1,426.75

10300 · NMB&T Savings 500.43

Total Checking/Savings 196,372.02

#### Accounts Receivable

11010 Member Contribution Receivable 44,500.00

Total Current Assets 240,872.02

### TOTAL ASSETS

\$ 240,872.02

### LIABILITIES & FUND BALANCE

#### Liabilities

##### Current Liabilities

20000 · Accounts Payable \$ 2,755.49

Total Accounts Payable 2,755.49

Total Current Liabilities 2,755.49

#### Total Liabilities

2,755.49

#### Fund Balance

30000 Unassigned 162,509.73

Net Change in Fund Balance 75,606.80

Total Fund Balance 238,116.53

### TOTAL LIABILITIES & FUND BALANCE

\$ 240,872.02

See Accountant's Compilation Report

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

	Department of Energy Grant	Unrestricted	TOTAL
<b>Revenue</b>			
41001 · Membership Contributions	\$ -	\$ -	\$ -
41010 · Grants Local	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
62002 Bank Service Charges	-	-	-
62110 Accounting and Audit Services	-	206.13	206.13
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	1,036.66	1,036.66
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	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,242.79</u>	<u>1,242.79</u>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<u>-</u>	<u>(1,242.79)</u>	<u>(1,242.79)</u>
<b>Other Revenue/Expenditures</b>			
41100 Interest Income	-	-	-
<b>Total Other Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
81000 DOE Grant Reimbursement	-	-	-
<b>Total Other Expense</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Other Revenue/Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1,242.79)</u>	<u>\$ (1,242.79)</u>

**See Accountant's Compilation Report**

**Regional Coalition of LANL Communities**  
**Statement of Revenues and Expenditures**  
For the Four Months Ended October 31, 2020

	Department of Energy Grant	Unrestricted	TOTAL
<b>Revenue</b>			
41001 · Membership Contributions	\$ -	\$ 109,500.00	\$ 109,500.00
41010 · Grants Local	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>109,500.00</u>	<u>109,500.00</u>
<b>Expenditures</b>			
62002 Bank Service Charges	-	-	-
62110 Accounting and Audit Services	-	1,245.66	1,245.66
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	2,052.18	2,052.18
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	-	-	-
<b>Total Expenditures</b>	<u>20,039.95</u>	<u>13,853.25</u>	<u>33,893.20</u>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<u>(20,039.95)</u>	<u>95,646.75</u>	<u>75,606.80</u>
<b>Other Revenue/Expenditures</b>			
41100 Interest Income	-	-	-
<b>Total Other Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
81000 DOE Grant Reimbursement	-	-	-
<b>Total Other Expense</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Other Revenue/Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (20,039.95)</u>	<u>\$ 95,646.75</u>	<u>\$ 75,606.80</u>

**See Accountant's Compilation Report**

**Regional Coalition of LANL Communities**  
**Statement of Revenue and Expenditures - Budget and Actual**  
**For the Four Months Ended October 31, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE Favorable (Unfavorable)</u>
<b>Fund Balance-Beginning of Year</b>	\$ 157,675	\$ 162,509.73	\$ 4,835
<b>REVENUES</b>			
DOE Grant	-	-	-
Member Contributions	109,500	85,000	(24,500)
Grants Local	-	-	-
Interest Income	-	-	-
<b>Total Revenues</b>	<u>109,500</u>	<u>85,000</u>	<u>(24,500)</u>
<b>EXPENDITURES</b>			
Executive Director Services	91,786	30,595.36	61,191
Legal Services	7,000	2,052.18	4,948
Bank Service Charges	-	-	-
Grants to Other Governments	-	-	-
Membership & Subscriptions	1,000	-	1,000
Travel	-	-	-
Accounting and Audit Services	15,300	1,245.66	14,054
Printing, Postage & Website	150	-	150
Other Meeting Expenses	2,000	-	2,000
DOE Grant Reimbursement	-	-	-
<b>Total Expenditures</b>	<u>117,236</u>	<u>33,893.20</u>	<u>83,343</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(7,736)	51,106.80	58,843
<b>Fund Balance-End of Year</b>	<u>\$ 149,939</u>	<u>\$ 213,616.53</u>	<u>\$ 63,678</u>

**See Accountant's Compilation Report**

## Supplementary Information

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

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Ohkay Owingeh Pueblo	0.00	0.00	0.00	0.00	15,000.00	15,000.00
Pueblo of Jemez	0.00	0.00	0.00	0.00	2,500.00	2,500.00
Rio Arriba County	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Santa Fe County*	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Taos County*	0.00	0.00	0.00	0.00	3,500.00	3,500.00
Town of Taos	0.00	0.00	0.00	0.00	3,500.00	3,500.00
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>44,500.00</u></b>	<b><u>44,500.00</u></b>

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

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	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>&gt; 90</b>	<b>TOTAL</b>
<b>Long, Komer &amp; Associates</b>	0.00	1,036.66	0.00	1,015.52	497.18	2,549.36
<b>Zlotnick, Laws &amp; Sandoval, P.C.</b>	0.00	206.13	0.00	0.00	0.00	206.13
<b>TOTAL</b>	<b>0.00</b>	<b>1,242.79</b>	<b>0.00</b>	<b>1,015.52</b>	<b>497.18</b>	<b>2,755.49</b>



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

As of October 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>10000 · Pooled Cash Equity</b>									0.00
Total 10000 · Pooled Cash Equity									0.00
<b>10100 · NMB&amp;T Unrestricted Funds</b>									185,266.31
Deposit	10/01/2020				Deposit	12000 · Undeposited Funds	5,000.00		190,266.31
Bill Pmt -Check	10/07/2020	1144		CPLC New Mexico, Inc		20000 · Accounts Payable		15,297.68	174,968.63
Bill Pmt -Check	10/07/2020	1145		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable		523.79	174,444.84
Deposit	10/16/2020				Deposit	12000 · Undeposited Funds	20,000.00		194,444.84
Total 10100 · NMB&T Unrestricted Funds							25,000.00	15,821.47	194,444.84
<b>10200 · NMB&amp;T DOE Restricted Funds</b>									1,426.75
Total 10200 · NMB&T DOE Restricted Funds									1,426.75
<b>10300 · NMB&amp;T Savings</b>									500.43
Total 10300 · NMB&T Savings									500.43
<b>11010 · Member Contribution Receivable</b>									69,500.00
Payment	10/01/2020	110170		City of Espanola		12000 · Undeposited Funds		5,000.00	64,500.00
Payment	10/16/2020	9888		City of Santa Fe		12000 · Undeposited Funds		20,000.00	44,500.00
Total 11010 · Member Contribution Receivable							0.00	25,000.00	44,500.00
<b>11100 · Accounts Receivable</b>									0.00
Total 11100 · Accounts Receivable									0.00
<b>12000 · Undeposited Funds</b>									0.00
Payment	10/01/2020	110170		City of Espanola		11010 · Member Contribution Receiv...	5,000.00		5,000.00
Deposit	10/01/2020	110170		City of Espanola	Deposit	10100 · NMB&T Unrestricted Funds		5,000.00	0.00
Payment	10/16/2020	9888		City of Santa Fe		11010 · Member Contribution Receiv...	20,000.00		20,000.00
Deposit	10/16/2020	9888		City of Santa Fe	Deposit	10100 · NMB&T Unrestricted Funds		20,000.00	0.00
Total 12000 · Undeposited Funds							25,000.00	25,000.00	0.00
<b>15000 · Equipment</b>									0.00
Total 15000 · Equipment									0.00
<b>18000 · Marketable Securities</b>									0.00
Total 18000 · Marketable Securities									0.00
<b>18600 · Other Assets</b>									0.00
Total 18600 · Other Assets									0.00
<b>18700 · Security Deposits Asset</b>									0.00
Total 18700 · Security Deposits Asset									0.00
<b>20000 · Accounts Payable</b>									-17,334.17
Bill Pmt -Check	10/07/2020	1144		CPLC New Mexico, Inc		10100 · NMB&T Unrestricted Funds	15,297.68		-2,036.49
Bill Pmt -Check	10/07/2020	1145		Zlotnick, Laws & Sandoval, P.C.		10100 · NMB&T Unrestricted Funds	523.79		-1,512.70
Bill	10/16/2020	48424		Zlotnick, Laws & Sandoval, P.C.		62110 · Accounting and Audit Services		206.13	-1,718.83
Bill	10/16/2020	14946		Long, Komer & Associates		62140 · Legal Services		1,036.66	-2,755.49
Total 20000 · Accounts Payable							15,821.47	1,242.79	-2,755.49
<b>24000 · Due to Other Governments</b>									0.00
Total 24000 · Due to Other Governments									0.00
<b>27200 · Other Liabilities</b>									0.00

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

As of October 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 27200 · Other Liabilities									0.00
<b>30000 · Unreserved Retained Earnings</b>									-162,509.73
Total 30000 · Unreserved Retained Earnings									-162,509.73
<b>30100 · Fund Balance</b>									0.00
Total 30100 · Fund Balance									0.00
<b>32000 · Unrestricted Net Assets</b>									0.00
Total 32000 · Unrestricted Net Assets									0.00
<b>40000 · Contributions Income</b>									0.00
<b>40100 · Restricted</b>									0.00
Total 40100 · Restricted									0.00
<b>40200 · Unrestricted</b>									0.00
Total 40200 · Unrestricted									0.00
<b>40000 · Contributions Income - Other</b>									0.00
Total 40000 · Contributions Income - Other									0.00
Total 40000 · Contributions Income									0.00
<b>41000 · Grants</b>									0.00
Total 41000 · Grants									0.00
<b>41001 · Membership Contributions</b>									-109,500.00
Total 41001 · Membership Contributions									-109,500.00
<b>41010 · Grants Local</b>									0.00
Total 41010 · Grants Local									0.00
<b>42000 · Miscellaneous Income</b>									0.00
Total 42000 · Miscellaneous Income									0.00
<b>43000 · Program Fees</b>									0.00
Total 43000 · Program Fees									0.00
<b>62000 · Office Expenses</b>									0.00
Total 62000 · Office Expenses									0.00
<b>62002 · Bank Service Charges</b>									0.00
Total 62002 · Bank Service Charges									0.00
<b>62110 · Accounting and Audit Services</b>									1,039.53
Bill	10/16/2020	48424		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable	206.13		1,245.66
Total 62110 · Accounting and Audit Services							206.13	0.00	1,245.66
<b>62120 · Grants to Other Governments</b>									0.00
Total 62120 · Grants to Other Governments									0.00
<b>62140 · Legal Services</b>									1,015.52
Bill	10/16/2020	14946		Long, Komer & Associates		20000 · Accounts Payable	1,036.66		2,052.18
Total 62140 · Legal Services							1,036.66	0.00	2,052.18
<b>62150 · Executive Director Services</b>									30,595.36

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

As of October 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 62150	Executive Director Services								30,595.36
<b>62151</b>	<b>Other Professional Services</b>								0.00
Total 62151	Other Professional Services								0.00
<b>62160</b>	<b>Memberships and Subscriptions</b>								0.00
Total 62160	Memberships and Subscriptions								0.00
<b>62800</b>	<b>Facilities and Equipment</b>								0.00
<b>62810</b>	<b>Depr and Amort - Allowable</b>								0.00
Total 62810	Depr and Amort - Allowable								0.00
<b>62830</b>	<b>Donated Facilities</b>								0.00
Total 62830	Donated Facilities								0.00
<b>62840</b>	<b>Equip Rental and Maintenance</b>								0.00
Total 62840	Equip Rental and Maintenance								0.00
<b>62870</b>	<b>Property Insurance</b>								0.00
Total 62870	Property Insurance								0.00
<b>62890</b>	<b>Rent, Parking, Utilities</b>								0.00
Total 62890	Rent, Parking, Utilities								0.00
<b>62800</b>	<b>Facilities and Equipment - Other</b>								0.00
Total 62800	Facilities and Equipment - Other								0.00
Total 62800	Facilities and Equipment								0.00
<b>65000</b>	<b>Operations</b>								0.00
<b>65010</b>	<b>Books, Subscriptions, Reference</b>								0.00
Total 65010	Books, Subscriptions, Reference								0.00
<b>65020</b>	<b>Postage, Mailing Service</b>								0.00
Total 65020	Postage, Mailing Service								0.00
<b>65040</b>	<b>Supplies</b>								0.00
Total 65040	Supplies								0.00
<b>65050</b>	<b>Telephone, Telecommunications</b>								0.00
Total 65050	Telephone, Telecommunications								0.00
<b>65000</b>	<b>Operations - Other</b>								0.00
Total 65000	Operations - Other								0.00
Total 65000	Operations								0.00
<b>65030</b>	<b>Printing, Postage and Website</b>								0.00
Total 65030	Printing, Postage and Website								0.00
<b>65100</b>	<b>Other Types of Expenses</b>								0.00
<b>65120</b>	<b>Insurance - Liability, D and O</b>								0.00
Total 65120	Insurance - Liability, D and O								0.00
<b>65160</b>	<b>Other Costs</b>								0.00
Total 65160	Other Costs								0.00
<b>65100</b>	<b>Other Types of Expenses - Other</b>								0.00

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

As of October 31, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 65100 · Other Types of Expenses - Other									0.00
Total 65100 · Other Types of Expenses									0.00
<b>66000 · Payroll Expenses</b>									0.00
Total 66000 · Payroll Expenses									0.00
<b>68300 · Travel and Meetings</b>									0.00
Total 68300 · Travel and Meetings									0.00
<b>68310 · Conference, Convention, Meeting</b>									0.00
Total 68310 · Conference, Convention, Meeting									0.00
<b>68320 · Travel and Training Cost</b>									0.00
Total 68320 · Travel and Training Cost									0.00
<b>41100 · Interest Income</b>									0.00
Total 41100 · Interest Income									0.00
<b>80000 · Ask My Accountant</b>									0.00
Total 80000 · Ask My Accountant									0.00
<b>81000 · DOE Grant Reimbursement</b>									0.00
Total 81000 · DOE Grant Reimbursement									0.00
<b>No acct</b>									0.00
Total no acct									0.00
<b>TOTAL</b>							<b>67,064.26</b>	<b>67,064.26</b>	<b>0.00</b>