



Accountant's Compilation Report

Regional Coalition of LANL Communities
405 N. Paseo de Oate
Española, NM 87532

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 April 30, 2021, and the related statement of revenues and expenditures for the month and ten months then ended and the statement of revenues and expenditures budget and actual for the ten 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 & Sandoval, PC

Zlotnick & Sandoval, PC
Certified Public Accountants

May 14, 2021

Regional Coalition of LANL Communities
Balance Sheet
As of April 30, 2021

ASSETS

Current Assets

Checking/Savings

10100 · NMB&T Unrestricted Funds	\$ 194,362.29
10200 · NMB&T DOE Restricted Funds	1,406.75
10300 · NMB&T Savings	<u>500.43</u>

Total Checking/Savings 196,269.47

Accounts Receivable

11010 Member Contribution Receivable	<u>26,000.00</u>
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Total Current Assets 222,269.47

TOTAL ASSETS \$ 222,269.47

LIABILITIES & FUND BALANCE

Liabilities

Current Liabilities

20000 · Accounts Payable	<u>\$ 598.85</u>
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Total Accounts Payable 598.85

Total Current Liabilities 598.85

Total Liabilities 598.85

Fund Balance

30000 Unassigned	162,509.73
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Net Change in Fund Balance 59,160.89

Total Fund Balance 221,670.62

TOTAL LIABILITIES & FUND BALANCE \$ 222,269.47

See Accountant's Compilation Report

Regional Coalition of LANL Communities
Statement of Revenues and Expenditures
For the Month Ended April 30, 2021

	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	5.00	-	5.00
62110 Accounting and Audit Services	-	380.35	380.35
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	-	-	-
65031 Advertising Expense	-	218.50	218.50
68310 Conference, Convention, Meeting	-	-	-
68320 Travel and Training Cost	-	-	-
Total Expenditures	<u>5.00</u>	<u>598.85</u>	<u>603.85</u>
Excess (deficiency) of Revenues over Expenditures	(5.00)	(598.85)	(603.85)
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>\$ (5.00)</u>	<u>\$ (598.85)</u>	<u>\$ (603.85)</u>

See Accountant's Compilation Report

Regional Coalition of LANL Communities
Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2021

	<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	20.00	-	20.00
62110 Accounting and Audit Services	-	16,216.88	16,216.88
62120 Grants to Other Governments	-	-	-
62140 Legal Services	-	3,288.37	3,288.37
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	-	-	-
65031 Advertising Expense	-	218.50	218.50
68310 Conference, Convention, Meeting	-	-	-
68320 Travel and Training Cost	-	-	-
Total Expenditures	<u>20,059.95</u>	<u>30,279.16</u>	<u>50,339.11</u>
Excess (deficiency) of Revenues over Expenditures	<u>(20,059.95)</u>	<u>79,220.84</u>	<u>59,160.89</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>\$ (20,059.95)</u>	<u>\$ 79,220.84</u>	<u>\$ 59,160.89</u>

See Accountant's Compilation Report

Regional Coalition of LANL Communities
Statement of Revenue and Expenditures - Budget and Actual
For the Ten Months Ended April 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE Favorable (Unfavorable)</u>
Fund Balance-Beginning of Year	\$ 157,675	\$ 162,509.73	\$ 4,834.73
REVENUES			
DOE Grant	-	-	-
Member Contributions	109,500	103,500.00	(6,000.00)
Grants Local	-	-	-
Interest Income	-	-	-
Total Revenues	<u>109,500</u>	<u>103,500.00</u>	<u>(6,000.00)</u>
EXPENDITURES			
Executive Director Services	76,786	30,595.36	46,190.64
Legal Services	7,000	3,288.37	3,711.63
Bank Service Charges	-	20.00	(20.00)
Grants to Other Governments	-	-	-
Membership & Subscriptions	1,000	-	1,000.00
Travel	-	-	-
Accounting and Audit Services	30,300	16,216.88	14,083.12
Printing, Postage & Website	150	-	150.00
Advertising Expense	-	218.50	(218.50)
Other Meeting Expenses	2,000	-	2,000.00
DOE Grant Reimbursement	-	-	-
Total Expenditures	<u>117,236</u>	<u>50,339.11</u>	<u>66,897</u>
Excess (deficiency) of revenues over expenditures	(7,736)	53,160.89	60,896.89
Prior year member contributions included above		(20,000.00)	(20,000.00)
Current year member contributions outstanding		26,000.00	26,000.00
Fund Balance-End of Period	<u>\$ 149,939</u>	<u>\$ 221,670.62</u>	<u>\$ 71,731.62</u>

See Accountant's Compilation Report

Supplementary Information

Regional Coalition of LANL Communities
Supplementary Accounts Receivable Aging Summary
As of April 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
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
TOTAL	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>26,000.00</u></u>	<u><u>26,000.00</u></u>

Regional Coalition of LANL Communities
Supplementary Accounts Payable Aging Summary
As of April 30, 2021

	<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	218.50	0.00	0.00	0.00	218.50
Zlotnick, Laws & Sandoval, P.C.	0.00	380.35	0.00	0.00	0.00	380.35
TOTAL	0.00	598.85	0.00	0.00	0.00	598.85

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

As of April 30, 2021

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									194,849.54
Bill Pmt -Check	04/12/2021	1153		Kubiak Melton & Associates, LLC	ID: 4815	20000 · Accounts Payable		3,499.63	191,349.91
Bill Pmt -Check	04/12/2021	1154		Zlotnick, Laws & Sandoval, P.C.		20000 · Accounts Payable		487.62	190,862.29
Deposit	04/12/2021				Deposit	12000 · Undeposited Funds	3,500.00		194,362.29
Total 10100 · NMB&T Unrestricted Funds							3,500.00	3,987.25	194,362.29
10200 · NMB&T DOE Restricted Funds									1,411.75
Check	04/30/2021				Service Charge	62002 · Bank Service Charges		5.00	1,406.75
Total 10200 · NMB&T DOE Restricted Funds							0.00	5.00	1,406.75
10300 · NMB&T Savings									500.43
Total 10300 · NMB&T Savings									500.43
11010 · Member Contribution Receivable									29,500.00
Payment	04/12/2021	148204		Town of Taos		12000 · Undeposited Funds		3,500.00	26,000.00
Total 11010 · Member Contribution Receivable							0.00	3,500.00	26,000.00
11100 · Accounts Receivable									0.00
Total 11100 · Accounts Receivable									0.00
12000 · Undeposited Funds									0.00
Payment	04/12/2021	148204		Town of Taos		11010 · Member Contribution Receiv...	3,500.00		3,500.00
Deposit	04/12/2021	148204		Town of Taos	Deposit	10100 · NMB&T Unrestricted Funds		3,500.00	0.00
Total 12000 · Undeposited Funds							3,500.00	3,500.00	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									-3,987.25
Bill Pmt -Check	04/12/2021	1153		Kubiak Melton & Associates, LLC	ID: 4815	10100 · NMB&T Unrestricted Funds	3,499.63		-487.62
Bill Pmt -Check	04/12/2021	1154		Zlotnick, Laws & Sandoval, P.C.		10100 · NMB&T Unrestricted Funds	487.62		0.00
Bill	04/16/2021			City of Espanola*		65031 · Advertising Expense		218.50	-218.50
Bill	04/16/2021	49260		Zlotnick, Laws & Sandoval, P.C.	Invoice# 49260	62110 · Accounting and Audit Services		380.35	-598.85
Total 20000 · Accounts Payable							3,987.25	598.85	-598.85
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

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

As of April 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
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									-109,500.00
Total 41001 · Membership Contributions									-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
Total 62000 · Office Expenses									0.00
62002 · Bank Service Charges									15.00
Check	04/30/2021				Service Charge	10200 · NMB&T DOE Restricted Funds	5.00		20.00
Total 62002 · Bank Service Charges							5.00	0.00	20.00
62110 · Accounting and Audit Services									15,836.53
Bill	04/16/2021	49260		Zlotnick, Laws & Sandoval, P.C.	Invoice Date: Mar...	20000 · Accounts Payable	380.35		16,216.88
Total 62110 · Accounting and Audit Services							380.35	0.00	16,216.88
62120 · Grants to Other Governments									0.00
Total 62120 · Grants to Other Governments									0.00
62140 · Legal Services									3,288.37
Total 62140 · Legal Services									3,288.37
62150 · Executive Director Services									30,595.36
Total 62150 · Executive Director Services									30,595.36

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

As of April 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
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
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
65031 · Advertising Expense									0.00
Bill	04/16/2021			City of Espanola*		20000 · Accounts Payable	218.50		218.50
Total 65031 · Advertising Expense							218.50	0.00	218.50
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

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

As of April 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
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 acct									0.00
Total no acct									0.00
TOTAL							11,591.10	11,591.10	0.00

Regional Coalition of LANL Communities
Balance Sheet
As of

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · NMB&T Unrestricted Funds	194,362.29
10200 · NMB&T DOE Restricted Funds	1,406.75
10300 · NMB&T Savings	500.43
Total Checking/Savings	<u>196,269.47</u>
Accounts Receivable	
11010 · Member Contribution Receivable	26,000.00
Total Accounts Receivable	<u>26,000.00</u>
Total Current Assets	<u>222,269.47</u>
TOTAL ASSETS	<u>222,269.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	598.85
Total Accounts Payable	<u>598.85</u>
Total Current Liabilities	<u>598.85</u>
Total Liabilities	598.85
Equity	
30000 · Unreserved Retained Earnings	162,509.73
Net Income	59,160.89
Total Equity	<u>221,670.62</u>
TOTAL LIABILITIES & EQUITY	<u>222,269.47</u>

Regional Coalition of LANL Communities
Statement of Revenue and Expenditures
For the Period Ended

	Department of Energy Grant	Unrestricted	TOTAL
Ordinary Income/Expense			
Expense			
62002 · Bank Service Charges	5.00	0.00	5.00
62110 · Accounting and Audit Services	0.00	380.35	380.35
65031 · Advertising Expense	0.00	218.50	218.50
Total Expense	5.00	598.85	603.85
Net Ordinary Income	-5.00	-598.85	-603.85
Net Income	-5.00	-598.85	-603.85

Regional Coalition of LANL Communities
Statement of Revenue and Expenditures
For the Period Ended

	Department of Energy Grant	Unrestricted	TOTAL
Ordinary Income/Expense			
Income			
41001 · Membership Contributions	0.00	109,500.00	109,500.00
Total Income	0.00	109,500.00	109,500.00
Expense			
62002 · Bank Service Charges	20.00	0.00	20.00
62110 · Accounting and Audit Services	0.00	16,216.88	16,216.88
62140 · Legal Services	0.00	3,288.37	3,288.37
62150 · Executive Director Services	20,039.95	10,555.41	30,595.36
65031 · Advertising Expense	0.00	218.50	218.50
Total Expense	20,059.95	30,279.16	50,339.11
Net Ordinary Income	-20,059.95	79,220.84	59,160.89
Net Income	-20,059.95	79,220.84	59,160.89

Catrina Breese

From: Izraelevitz, David <david.izraelevitz@lacnm.us>
Sent: Thursday, May 13, 2021 8:36 AM
To: Katrina Breese
Subject: Fw: Paid invoices in April meeting
Attachments: City-of-Espanola-Invoice.pdf; 0-49260.pdf

Catrina,

Dejh

The attached invoices were approved at the April 2021 meeting.

Thank you,

David.

David Izraelevitz
Los Alamos County Council
phone: 505-412-9470
email: david.izraelevitz@lacnm.us

From: Izraelevitz, David <david.izraelevitz@lacnm.us>
Sent: Thursday, May 13, 2021 8:28 AM
To: Katrina Breese <zls.admin@zlscca.com>
Subject: Paid invoices in April meeting

Attached

David Izraelevitz
Los Alamos County Council
phone: 505-412-9470
email: david.izraelevitz@lacnm.us