

STATE OF NEW MEXICO
CITY OF RATON
WATER BOARD OF UTILITY COMMISSIONERS

RESOLUTION NO. RWW 2019-07

2018-2019 FINAL QUARTER FINANCIAL REPORT
YEAR ENDING JUNE 30, 2019

WHEREAS, the Raton Water Board of Utility Commissioners for the City of Raton, State of New Mexico has developed a budget for fiscal year 2018 – 2019; and

WHEREAS, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the FY 2020 budget; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2019

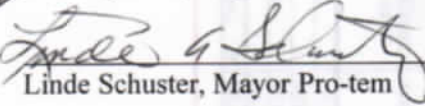
NOW THEREFORE, BE IT HEREBY RESOLVED that the Raton Water Board of Utility Commissioners for the City of Raton, State of New Mexico hereby approves the final quarterly report for FY 2019 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Resolved: In the Regular Board Session this 16th day of July, 2019.

Raton Water Board of Utility Commissioners


Allen Litchfield, Chairman


Joe Gagliardi, Vice Chairman


Linde Schuster, Mayor Pro-tem



Ron Chavez, Commissioner


Mark Morris, Member

ATTEST:


Geneva Trujillo, Secretary

Filed with the City Clerk this 19th Day of July, 2019.


City Clerk

Blue / Red Cells in Workbook are Data Entry Cells

DEPARTMENT OF FINANCE AND ADMINISTRATION
 LOCAL GOVERNMENT DIVISION
 BUDGET AND FINANCE BUREAU
SPECIAL DISTRICT FINANCIAL QUARTERLY REPORT FORM

SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER THAN ONE MONTH AFTER THE CLOSE OF EACH QUARTER. I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Geneva Trujillo
 (signature line)

Special District: City of Raton - Raton Water Works
 Quarter Ending: 6/30/2019
 Prepared by: Geneva Trujillo

QUARTERLY YEAR TO DATE TRANSACTIONS PER BOOKS

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1 (or JAN. 1)	INVESTMENTS	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	BOOK BALANCE END OF PERIOD	ADD: OUTSTANDING CHECKS	LESS: DEPOSITS IN TRANSIT	ADJUSTMENTS	ADJUSTED BALANCE END OF PERIOD	BALANCE PER BANK STATEMENTS	DIFFERENCE
CAPITAL PROJECT FUNDS	300	1,311,384	2,157,412	1,987,267	38,984	2,038,343	2,556,703	3,802	15,588	(2,231,390)	293,616	293,616	(0)
DEBT SERVICE	400	5,396	280,542	6,328	103,404	103,404	292,266	-	-	(289,933)	2,331	2,331	(0)
ENTERPRISE - WATER	500	149,708	152,108	2,311,255	(142,388)	2,170,901	299,782	419,395	16,801	(285,969)	496,407	496,407	(0)
ENTERPRISE - METER	500	68,323	36,671	-	-	-	104,994	4,063	3,100	(40,751)	65,206	65,206	(0)
Grand Total		\$ 1,534,811	\$ 2,626,733	\$ 3,404,850	\$ -	\$ 4,312,650	\$ 3,253,743	\$ 427,350	\$ 35,489	\$ (2,788,045)	\$ 857,560	\$ 857,561	\$ (1)

SPECIAL DISTRICT: City of Raton - Raton Water Works
 QUARTER ENDING: 6/30/19

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
CAPITAL PROJECT FUNDS 300 (enter items below)				
GRT DEDICATION	193,140	1,012,643	875,000	116%
STATE GRANTS	-	-	-	-
LEGISLATIVE APPROPRIATIONS	-	-	-	-
Investment Income	13,597	74,624	17,500	426%
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Subtotal Capital Project Fund Revenues	\$ 206,737	\$ 1,087,267	\$ 892,500	122%
Other Financing Sources: Transfers In	39,219	142,388	215,781	66%
Transfers Out	-	103,404	132,678	78%
Total Transfers	\$ 39,219	\$ 38,984	\$ 83,103	47%
TOTAL CAPITAL PROJECT FUND REVENUES	\$ 245,956	\$ 1,126,251	\$ 975,603	115%
Debt Service 400				
General Obligation Bonds				
General Obligation - (Property tax)	-	-	-	-
Investment Income	3	10	-	-
Other - Misc	-	-	-	-
Revenue Bonds				
Bond Proceeds	-	-	-	-
Revenue Bonds - GRT	-	-	-	-
Investment Income	408	6,318	700	903%
Revenue Bonds - Other	-	-	-	-
Miscellaneous(NMFA, BOF, etc.)				
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Subtotal Debt Service Revenues	\$ 411	\$ 6,328	\$ 700	904%
Other Financing Sources: Transfers In	-	103,404	132,678	78%
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ 103,404	\$ 132,678	78%
TOTAL DEBT SERVICE REVENUES	\$ 411	\$ 109,732	\$ 133,378	82%
ENTERPRISE - WATER 500 (enter items below)				
CHARGES FOR SERVICES	555,804	2,294,870	2,286,500	100%
INTEREST ON INVESTMENTS	11,217	16,385	7,000	234%
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Subtotal Enterprise Fund - Water Revenues	\$ 567,021	\$ 2,311,255	\$ 2,293,500	101%
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	39,219	142,388	215,781	66%
Total Transfers	\$ (39,219)	\$ (142,388)	\$ (215,781)	66%
TOTAL ENTERPRISE FUND - WATER REVENUES	\$ 527,802	\$ 2,168,867	\$ 2,077,719	104%
ENTERPRISE - METER 500 (enter items below)				
INTEREST	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Subtotal Enterprise Fund - Meter Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL ENTERPRISE FUND - METER REVENUES	\$ -	\$ -	\$ -	-
GRAND TOTAL REVENUES	\$ 774,169	\$ 3,404,850	\$ 3,186,700	107%

SPECIAL DISTRICT: City of Raton - Raton Water Works

QUARTER ENDING: 6/30/19

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
CAPITAL PROJECT FUNDS 300 (enter items below)				
CAPITAL IMPROVEMENT FUND	43,298	111,861	680,000	16%
SGRT OPERATING FUND	654,078	1,926,485	2,486,078	77%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 697,376	\$ 2,038,345	\$ 3,166,078	64%
Debt Service 400				
Bond Payments Principal	-	102,178	102,178	100%
Bond Payments- Interest	-	1,225	30,500	4%
Other Debt Service	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	\$ -	\$ 103,404	\$ 132,678	78%
ENTERPRISE - WATER 500 (enter items below)				
EXPENDITURES	978,705	2,170,901	2,340,718	93%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL ENTERPRISE - WATER EXPENDITURES	\$ 978,705	\$ 2,170,901	\$ 2,340,718	93%
ENTERPRISE - METER 500 (enter items below)				
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL ENTERPRISE - METER EXPENDITURES	\$ -	\$ -	\$ -	-
GRAND TOTAL EXPENDITURES	\$ 1,676,081	\$ 4,312,650	\$ 5,639,475	76%

DEBT SERVICE

SPECIAL DISTRICT: City of Raton - Raton Water Works

**Fund Number:
Quarter Ending:**

**400
6/30/19**

(A) NAME AND TYPE	(B) DATE OF ISSUE	(C) ORIGINAL FACE AMOUNT OF ISSUE	(D) OUTSTANDING PRINCIPAL AMOUNT (Unpaid)	(E) COUPON RATE OF INTEREST	(F) PRINCIPAL DUE	(G) INTEREST DUE
BERKADIA - CIMARRON LINE REVENUE BOND	7/16/1982	4,550,000	-	5.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
	0/00/0000	-	-	0.0%	-	-
TOTAL		4,550,000	-		-	-

INSTRUCTIONS - SCHEDULE OF BONDS & LONG TERM LOANS

- Column (A): Describe the Purpose of the DEBT along with its NAME AND TYPE.
- Column (B): Enter the Date of Issue
- Column (C): Enter the Original Amount of the Issue
- Column (D): Enter Unpaid Principal Balance for Fiscal Year.
- Column (F): Enter Principal Amount To Be Paid, during Fiscal Year.
- Column (G): Enter Interest Amount To Be Paid, during Fiscal Year.

TOTAL PRINC/INT PD

Special District:

City of Raton - Raton Water Works

QUARTER ENDING:

06/30/19

BUDGETED TRANSFERS * OTHER FINANCING SOURCES/ USES	Current Quarter	Year to Date
Transfers In Fund 300 (e.g. 500)	39,219	142,388
Transfers In Fund 400	-	103,404
Transfers In Fund 500'	-	-
Transfers In Fund 500	-	-
A SUB-TOTAL	39,219	245,792
Transfers Out Fund 300 (e.g. 500)	-	103,404
Transfers Out Fund 400	-	-
Transfers Out Fund 500	39,219	142,388
Transfers Out Fund 500	-	-
B SUB-TOTAL	39,219	245,792
A - B Total Net Transfers	\$ -	\$ -
Note:	The A-B Total Net Transfers must always equal zero.(0).	

* Transfers in the budget occur when money arrives in one account and is transferred to another for a specific use. Board must approve by resolution. Local Government also approves if moving from or to the General Fund.

A fund is a group (or umbrella), of self balancing accounts

CITY OF RATON - RATON WATER WORKS

Identify detail on all adjustments listed on budget recap page. Please identify each transaction separately.

Municipal QUARTERLY REPORT ADJUSTMENT SCHEDULE - JUNE 30, 2019

FUND	TOTAL Adjustment AMOUNT	Detailed adjustment	Explanation
CAPITAL PROJECT FUNDS	(2,251,390)	(1,480)	Decrease in 22-20200 ACCOUNTS PAYABLE
		(5,462)	Decrease in 30-20200 ACCOUNTS PAYABLE
		(917,271)	CAPITAL PROJECTS INVESTMENTS 22-10300
		(1,291,146)	SGRT INVESTMENTS 30-10300
		(36,031)	06/30/2018 EOY BALANCE ADJUSTMENT
G. O. BONDS			
REVENUE BONDS	(289,935)	(230,123)	SGRT B&I INVESTMENTS 31-10300
		(56,659)	SGRT B&I RES INVESTMENTS 31-10301
		(3,153)	06/30/2018 EOY BALANCE ADJUSTMENT
DEBT SERVICE OTHER ENTERPRISE FUNDS			
Water Fund	(205,969)		
		10,857	Decrease in 20-11500 A/R - WATER, SEWER, TAX
		0	Decrease in 20-20800 DUE RPS
		(2,083)	Increase in 20-11515 A/R - REFUSE
		(9,480)	Increase in 20-11530 MISC AUDITS RECEIVABLE
		31	Increase in 20-11550 WATER CONTRACTS RECEIVABLE
		89	Decrease in 20-11600 ACCOUNTS REC. - CC PMTS
		(4,886)	Decrease in 20-20200 ACCOUNTS PAYABLE
		(666)	Decrease in 20-20700 GROSS RECEIPTS TAXES
		8,173	Increase in 20-22200 UNAPPLIED CREDIT
		(156,187)	RWW OPERATING INVESTMENTS 20-10300
		(51,816)	06/30/2018 EOY BALANCE ADJUSTMENT
Water Meter Deposits	(40,751)	2,860	Increase in 20-22900 RWW CUSTOMER METER DEPOSITS
		(36,671)	METER DEPOSIT INVESTMENTS 20-10310
		(6,940)	06/30/2018 EOY BALANCE ADJUSTMENT
	(2,788,045)	(2,788,045)	