

STATE OF NEW MEXICO  
MESA VISTA  
CONSOLIDATED SCHOOL DISTRICT NO. 6

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COMPREHENSIVE FINANCIAL ANNUAL REPORT  
AND  
SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 2011  
WITH  
REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

The logo for Keystone Accounting, LLC features a stylized, calligraphic 'K' and 'A' that are intertwined. The 'K' is on the left, and the 'A' is on the right, with their stems overlapping. The letters are in a serif font with decorative flourishes.  
KEYSTONE ACCOUNTING, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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## INTRODUCTORY SECTION

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**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

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STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

OFFICIAL ROSTER  
June 30, 2011

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BOARD OF EDUCATION

Marcos Garcia	President
Robert J. Archuleta	Vice President
Marvyn Jaramillo	Secretary
Fernando Gurule	Member
Joe Gurule	Member

SCHOOL OFFICIALS

Randall Earwood	Superintendent
Brenda Halder	Business Manager

AUDIT COMMITTEE

Fernando Gurule	Member
Joe Gurule	Member
Darlene Lovato	Member
Andrea Sandoval	Member
Randall Earwood	Superintendent
Brenda Halder	Business Manager

FINANCE COMMITTEE

Fernando Gurule	Member
Joe Gurule	Member
Darlene Lovato	Member
Andrea Sandoval	Member
Randall Earwood	Superintendent
Brenda Halder	Business Manager

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**FINANCIAL SECTION**

**FISCAL YEAR 2011**

**JULY 1, 2010 THROUGH JUNE 30, 2011**

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# KEYSTONE ACCOUNTING, LLC

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## INDEPENDENT AUDITORS' REPORT

Hector H. Balderas, State Auditor  
And the Board of Education of  
Mesa Vista Consolidated School District No. 6

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund of the Mesa Vista Consolidated School District No. 6, as of and for the year ended June 30, 2011, which collectively comprise Mesa Vista Consolidated School District No. 6's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the Mesa Vista Consolidated School District No. 6's nonmajor governmental funds and the budgetary comparisons for the major capital projects funds, debt service fund, and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the agency's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Mesa Vista Consolidated School District No. 6, as of June 30, 2011, and the respective changes in financial position, thereof and the respective budgetary comparisons for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the Mesa Vista Consolidated School District No. 6 as of June 30, 2011, and the respective changes in financial position, thereof and the respective budgetary comparisons for the major capital project funds, debt service fund, and all nonmajor funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

# KEYSTONE ACCOUNTING, LLC

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Hector H. Balderas, State Auditor  
And the Board of Education of  
Mesa Vista Consolidated School District No. 6

In accordance with Government Auditing Standards, we have also issued our report dated September 22, 2011, on our consideration of the Mesa Vista Consolidated School District No. 6's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in conjunction with this report in assessing the results of our audit.

The District has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not a required part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the basic financial statements, and the combining and individual fund financial statements and budgetary comparisons. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A- 133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The additional schedules listed as "other supplemental information" in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



September 22, 2011

## **BASIC FINANCIAL STATEMENTS**

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

STATEMENT OF NET ASSETS

June 30, 2011

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 493,243
Receivables:	
Delinquent property taxes receivable	333,909
Grant	626,096
Due from other governments	15,465
Deferred bond issuance costs	78,509
USDA commodities inventory	2,716
Food inventory	2,272
 Non-current:	
Non-depreciable assets	292,443
Depreciable capital assets, net	<u>12,764,506</u>
Total assets	<u>14,609,159</u>
 <b>LIABILITIES</b>	
Accounts payable	23,611
Accrued interest	22,721
Deferred grant revenue	21,553
Compensated absences	29,494
Noncurrent liabilities:	
Due within one year	305,000
Due in more than one year	<u>2,000,645</u>
Total liabilities	<u>2,403,024</u>
 <b>NET ASSETS</b>	
Invested in capital assets, net of related debt	11,130,636
Restricted for:	
Inventories	4,988
Special revenue funds	129,931
Capital projects	494,856
Debt service	379,271
Unrestricted	<u>66,453</u>
Total net assets	<u>\$ 12,206,135</u>

The notes to the financial statements are an integral part of this statement.



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

STATEMENT OF ACTIVITIES  
Year Ended June 30, 2011

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>	
Primary government:						
Governmental activities:						
Instruction	\$ 2,662,255	\$ 5,459	\$ 427,019	\$ 188,096	\$ (2,041,681)	
Support Services - Students	441,299	77,035	70,784	31,179	(262,301)	
Support Services - Instruction	68,031	-	10,912	4,807	(52,312)	
Support Services - General Administration	289,546	-	46,443	20,457	(222,646)	
Support Services - School Administration	372,764	-	59,791	26,337	(286,636)	
Central Services	214,501	-	34,406	-	(180,095)	
Operations & Maintenance of Plant	973,593	-	156,163	-	(817,430)	
Student Transportation	447,332	-	281,902	-	(165,430)	
Food Services	268,873	3,621	203,414	-	(61,838)	
Bond interest paid	<u>116,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,802)</u>	
 Total governmental activities	 <u>\$ 5,854,996</u>	 <u>\$ 86,115</u>	 <u>\$ 1,290,834</u>	 <u>\$ 270,876</u>	 <u>(4,207,171)</u>	
General revenues:						
Property Taxes:						
General purposes						16,473
Debt service						452,086
Capital projects						176,031
Grants and contributions not restricted						3,733,147
Unrestricted investment earnings						<u>3,923</u>
Total general revenues						<u>4,381,660</u>
Change in net assets						174,489
Net assets - beginning						<u>12,031,646</u>
Net assets - ending						<u>\$ 12,206,135</u>

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Balance Sheet  
June 30, 2011

	General Fund	Capital Improvements SB-9 Fund #31700	Debt Service Fund #41000	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 118,349	\$ 459,656	\$ 359,479	\$ (444,241)	\$ 493,243
Receivables:					
Delinquent property taxes	9,116	71,188	253,605	-	333,909
Grant	-	-	-	626,096	626,096
Due from other governments	405	3,266	11,794	-	15,465
USDA commodities inventory	-	-	-	2,716	2,716
Food inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,272</u>	<u>2,272</u>
Total assets	<u>\$ 127,870</u>	<u>\$ 534,110</u>	<u>\$ 624,878</u>	<u>\$ 186,843</u>	<u>\$ 1,473,701</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 23,086	\$ 525	\$ -	\$ -	\$ 23,611
Deferred revenue:					
Federal, state, and local grants	-	-	-	21,553	21,553
Delinquent property taxes	<u>8,837</u>	<u>69,100</u>	<u>245,607</u>	<u>-</u>	<u>323,544</u>
Total liabilities	<u>31,923</u>	<u>69,625</u>	<u>245,607</u>	<u>21,553</u>	<u>368,708</u>
Fund balance:					
Non-spendable:					
Inventories	-	-	-	4,988	4,988
Restricted for:					
Special revenue funds	-	-	-	129,931	129,931
Capital projects funds	-	464,485	-	30,371	494,856
Debt service	-	-	379,271	-	379,271
Unassigned	<u>95,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,947</u>
Total fund balance	<u>95,947</u>	<u>464,485</u>	<u>379,271</u>	<u>165,290</u>	<u>1,104,993</u>
Total liabilities and fund balance	<u>\$ 127,870</u>	<u>\$ 534,110</u>	<u>\$ 624,878</u>	<u>\$ 186,843</u>	<u>\$ 1,473,701</u>

The notes to the financial statements are an integral part of this statement.

**STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**RECONCILIATION OF THE BALANCE SHEET - ALL  
GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
June 30, 2011**

Amounts reported for governmental activities in the statement of net assets are different because:

Fund balances - total governmental funds	\$	1,104,993
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets		21,060,530
Accumulated depreciation		(8,003,581)
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes receivable		323,544
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds		
Bonds payable		(2,285,000)
Accrued interest payable		(22,721)
Accrued vacation payable		(29,494)
Bond issue costs		78,509
Bond premiums		(20,645)
		(20,645)
Net assets of governmental activities	\$	12,206,135

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	General <u>Fund</u>	Capital Improvements SB-9 <u>Fund #31700</u>	Debt Service <u>Fund #41000</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:					
Federal sources:					
Forest reserve	\$ 21,227	\$ -	\$ -	\$ -	\$ 21,227
Federal flowthrough grants	4,388	-	-	416,456	420,844
Federal direct grants	-	-	-	169,578	169,578
Food and milk reimbursements	-	-	-	195,112	195,112
USDA Commodities	-	-	-	8,302	8,302
State sources:					
State equalization guarantee	3,709,945	-	-	-	3,709,945
Transportation	281,902	-	-	-	281,902
State instructional material	15,294	-	-	-	15,294
State grant	-	171,905	-	236,235	408,140
Local sources:					
Grant	2,700	-	-	55,397	58,097
District school tax levy	14,278	158,275	400,024	-	572,577
Fees and activities	5,459	-	-	80,656	86,115
Earnings from investments	3,923	-	-	-	3,923
Miscellaneous	<u>1,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,975</u>
<b>Total revenue</b>	<b>\$ 4,061,091</b>	<b>\$ 330,180</b>	<b>\$ 400,024</b>	<b>\$ 1,161,736</b>	<b>\$ 5,953,031</b>

(continued)

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	General <u>Fund</u>	Capital Improvements SB-9 <u>Fund #31700</u>	Debt Service <u>Fund #41000</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Expenditures:					
Current:					
Instruction	\$ 1,925,697	\$ -	\$ -	\$ 469,865	\$ 2,395,562
Support Services:					
Students	265,905	-	-	131,186	397,091
Instruction	89,388	-	-	-	89,388
General Administration	247,900	1,162	3,933	7,545	260,540
School Administration	228,051	-	-	107,371	335,422
Central Services	193,013	-	-	-	193,013
Operation & Maintenance of Plant	769,155	68,221	-	38,686	876,062
Student Transportation	382,805	-	-	19,715	402,520
Food Services Operations	36,417	-	-	205,521	241,938
Capital outlay	12,072	29,706	-	125,221	166,999
Debt service:					
Principal retirement	-	-	290,000	-	290,000
Bond interest paid	-	-	106,954	-	106,954
Total expenditures	<u>4,150,403</u>	<u>99,089</u>	<u>400,887</u>	<u>1,105,110</u>	<u>5,755,489</u>
Excess (deficiency) of revenues over expenditures	(89,312)	231,091	(863)	56,626	197,542
Fund balance at beginning of the year	<u>185,259</u>	<u>233,394</u>	<u>380,134</u>	<u>108,664</u>	<u>907,451</u>
Fund balance at end of the year	<u>\$ 95,947</u>	<u>\$ 464,485</u>	<u>\$ 379,271</u>	<u>\$ 165,290</u>	<u>\$ 1,104,993</u>

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2011

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds	\$	197,542
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year</p>		
Capital outlay		166,999
Depreciation		(574,830)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Deferred property taxes at:		
June 30, 2010		(251,531)
June 30, 2011		323,544
<p>The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, and similar, items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Current year principal payments		290,000
Issuance cost amortization		(17,963)
Bond premium amortization		4,441
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Compensated absences at:		
June 30, 2010		57,666
June 30, 2011		(29,494)
Accrued interest at:		
June 30, 2010		(22,721)
June 30, 2011		<u>30,836</u>
Change in net assets of governmental activities	\$	<u>174,489</u>

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GENERAL FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
<b>Federal sources:</b>				
Forest reserve	\$ 24,328	\$ 24,328	\$ 21,227	\$ (3,101)
Federal grant	-	-	4,388	4,388
<b>State sources:</b>				
State equalization guarantee	3,813,839	3,706,724	3,709,945	3,221
Transportation	338,122	282,148	281,902	(246)
State instructional material	14,275	14,275	15,294	1,019
State grant	210,000	210,000	-	(210,000)
<b>Local sources:</b>				
Grant	-	-	2,700	2,700
District school tax levy	15,310	15,310	14,005	(1,305)
Fees and activities	6,585	6,585	5,460	(1,125)
Earnings from investments	2,000	2,000	3,923	1,923
Miscellaneous	-	-	1,975	1,975
Total revenues	<u>4,424,459</u>	<u>4,261,370</u>	<u>4,060,819</u>	<u>(200,551)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	2,005,200	1,945,806	1,937,691	8,115
<b>Support Services:</b>				
Students	273,208	269,665	262,888	6,777
Instruction	101,500	89,500	89,388	112
General Administration	229,862	247,924	247,813	111
School Administration	361,463	274,285	228,051	46,234
Central Services	201,022	193,022	193,013	9
Operation & Maintenance of Plant	844,937	810,937	761,337	49,600
Student Transportation	331,585	388,252	379,572	8,680
Other Support Services	1,536	1,536	-	1,536
Food Services Operations	72,392	58,224	36,417	21,807
<b>Capital outlay:</b>				
Equipment	19,535	-	-	-
Total expenditures	<u>4,442,240</u>	<u>4,279,151</u>	<u>4,136,170</u>	<u>142,981</u>
Excess (deficiency) of revenues over expenditures	(17,781)	(17,781)	(75,351)	(57,570)
Beginning cash balance budgeted	17,781	17,781	-	(17,781)
Fund balance at beginning of the year	-	-	185,259	185,259
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	109,908	<u>\$ 109,908</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			2,345	
Change in due from other governments			122	
Change in payables			(14,233)	
Change in deferred property taxes			(2,195)	
			<u>\$ 95,947</u>	

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

AGENCY FUNDS  
Statement of Fiduciary Assets and Liabilities  
June 30, 2011

ASSETS

Pooled cash and investments	\$ <u>77,081</u>
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LIABILITIES

Deposits held for others	\$ <u>77,081</u>
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The notes to the financial statements are an integral part of this statement.



**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Notes to the Financial Statements  
June 30, 2011

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STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF ALL SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Mesa Vista Consolidated School District (District) is a special purpose government corporation governed by an elected five-member Board of Education. The Board of Education is the basic level of government, which has oversight responsibility and control over all activities related to the public school education in the Town of El Rito, New Mexico and the surrounding areas. The District is responsible for all activities related to public elementary and secondary school education within its jurisdiction. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District's financial statements include all entities over which the Board of Education exercises oversight responsibility. Oversight responsibility includes such aspects as appointment of governing body members, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, no component units or fiduciary units were included in the financial statements.

GAAP requires that financial statements present the District (primary government) and its component units. The district did not have any component units that are required to be presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 89, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement No. 14*.

1. *Blended Component Units*

The District does not have any component units reported as blended component units.

2. *Discretely Presented Component Units*

The District does not have any component units reported as discretely presented component units.

The summary of significant accounting policies of the District is presented to assist in the understanding of the District's financial statements. The financial statements and notes are the representation of Mesa Vista Consolidated School District's management who is responsible for their integrity and objectivity. The financial statements of the District conform to Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the school district. For the most part, the effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues, net of estimated refunds and estimated uncollectable amounts, in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The government reports the following major governmental funds:

**General Fund:** The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Capital Improvements SB – 9 Capital Projects Fund:** This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9.

**Debt Service Fund:** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the government reports the following fund types:

**Special Revenue Funds – Special Revenue Funds** are used to account for the proceeds of specific revenue sources – which are legally restricted to expenditures for specified purposes.

**Capital Projects Funds – Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Funds – Fiduciary Funds** are the agency funds used to account for financial resources used by the student activity groups for which the District has stewardship

Similar to private-sector standards of accounting and financial reporting issued prior to November 30, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity

3. *Deposits and investments*

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the investment of the District's funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, and money market accounts. The District is also allowed to invest in United States Government obligations. All funds for the District must follow the above investment policies.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the school district. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

Excess of funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

4. *Receivables and payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds."

The District's property taxes are levied each year on the assessed valuation of property located in the School District as of the preceding January 1st. Mill levy rates are set by the State of New Mexico each year for the General Fund, SB – 9 Capital Improvements Fund, and Debt Service Fund. Taxes are payable in two equal installments on November 10th and April 10th following the levy and become delinquent after 30 days.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity (continued)

Under GASB Statement 33, property taxes are impressed non-exchange revenue. Assets from impressed non-exchange transactions are reported when the School District has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. Taxes are payable in two equal installments on November 10 and April 10th following the levy and become delinquent after 30 days. Therefore, the School District has recorded a delinquent tax receivable and revenue for taxes received within the sixty days following year-end. A receivable and deferred revenue have been recorded for uncollected delinquent taxes. On the government-wide financial statements, the district has recorded delinquent property taxes receivable and revenue for taxes assessed as of year-end that have not be collected, as prescribed in GASB 34. An allowance for refunds and uncollectible amounts has not been recorded.

5. *Inventories*

USDA Commodities are recorded at estimated costs. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

6. *Capital assets*

Capital assets, which include property, plant, and equipment (software), are reported in the applicable governmental-wide financial statements. Beginning July 1, 2005, the threshold for defining Capital assets by the government was raised from \$1,000 to assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The costs of library books are not depreciated unless the individual cost is in excess of \$5,000. Software costs have been included with the cost of computer equipment and are capitalized with that equipment. The District does not develop software for internal use or any other use.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest on construction projects has not been capitalized.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity (continued)

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Building improvements	20
Land Improvements	10-20
Vehicles	5-7
Office equipment	5
Computer equipment	3-5

7. *Compensated absences*

It is the District's policy to permit employees to accumulate 40 days of earned but unused vacation, which will be paid to employees upon separation from the District's service. The amount for liability has been reported in the government-wide financial statements.

Sick pay does not vest and is recorded as expenditures when it is paid.

8. *Long-term obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discounts. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects expenditures.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity (continued)

9. *Fund balance*

1. Non-Spendable

The non-spendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

2. Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

3. Committed

Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the District's Board of Education should be reported as committed fund balance. The committed amounts cannot be used for any other purpose unless the District's Board of Education removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District did not have committed fund balances for the year ended June 30, 2011.

4. Assigned

Assigned fund balance includes (a) all remaining amounts, except for negative balances, that are reported in governmental funds, other than the general fund, that are not classified as non-spendable and are neither restricted nor committed and amounts in the general fund that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent, and removal of, is expressed by the Board of Education or the Finance Committee. The District did not have assigned fund balances for the year ended June 30, 2011.

5. Unassigned

The remaining fund balance, after all other classifications, within the general fund is reported as unassigned fund balance. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. In governmental funds other than the general fund, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, a negative fund balance will be reported as unassigned fund balance.



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity (continued)

When committed, assigned, and unassigned resources are available for use, it is the District's policy to use committed first followed by assigned and unassigned resources as they are needed.

10. *Net assets*

Net assets are presented on the statement of net assets and may be presented in any of three components.

a. Invested in capital assets, net of related debt

This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. That portion of the debt is included in restricted for capital projects.

b. Restricted net assets

Net assets are reported as being restricted when the restriction is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

c. Unrestricted net assets

Unrestricted net assets consist of net assets that do not meet the definition of "invested in capital assets, net of related debt" or "restricted."

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

In the governmental environment, net assets often are designated to indicate that management does not consider them to be available for general operations. In contrast to restricted net assets, these types of constraints on resources are internal and management can remove or modify them. However, enabling legislation established by the reporting government should not be construed as an internal constraint.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Assets or Equity (continued)

11. *Indirect Costs*

The District's General Fund receives indirect cost reimbursements from the various federal programs it administers. These reimbursements are for expenses incurred in performing administrative functions on behalf of the Special Revenue Funds. They are shown as expenditures in the Special Revenue Funds, and as other special federal revenue in the General Fund.

12. *Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

13. *Revenues*

**State Equalization Guarantee:** School districts in the State of New Mexico receive a 'state equalization guarantee distribution' which is defined as "that amount of money distributed to each school district to insure that the school district's operating revenue, including its local and federal revenues as defined (in Chapter 22, Section 825, NMSA 1978) is at least equal to the school district's program cost".

A school district's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education, 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance. The District received \$3,709,945 in state equalization guarantee distributions during the year ended June 30, 2011.

**Transportation Distribution:** School districts in the State of New Mexico received student transportation distributions. The transportation distribution is allocated to each school district in accordance with formulas developed by the State Transportation Director and the Director of Public School Finance. The funds shall be used only for the purpose of making payments to each school district for the to-and-from school transportation costs of students in grades K through twelve attending public school within the school district. The District received \$281,902 in transportation distributions during the year ended June 30, 2011.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are prepared by management and are approved by the local Board of Education and the Public School Budget and Planning Unit of the Department of Education. Auxiliary student activity accounts are not budgeted.

These budgets are prepared on the Non-GAAP cash basis, excluding encumbrances, and secure appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year. The budget process in the State of New Mexico requires that the beginning cash balance be appropriated in the budget of the subsequent fiscal year. Such appropriated balance is legally restricted and is therefore presented as a reserved portion of fund balance.

Actual expenditures may not exceed the budget on a line item basis, i.e., each budgeted expenditure must be within budgeted amounts. Budgets may be amended in two ways. If a budget transfer is necessary within a major category called a 'series', this may be accomplished with only local Board of Education approval. If a transfer between 'series' or a budget increase is required, approval must also be obtained from Public School Finance Division.

The budgetary information presented in these financial statements has been amended in accordance with the above procedures.

The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In April or May, the superintendent submits to the Board of Education a proposed operating budget of the fiscal year commencing the following July. The operating budget includes proposed expenditures and the means of financing them, and has approval by the Department of Education.
2. In May or June, the budget is approved by the Board of Education.
3. The school board meeting, while not intended for the general public, is open for the general public unless a closed meeting has been called for.
4. The superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the school board and the State of New Mexico Department of Education.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

**STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Notes to the Financial Statements  
June 30, 2011

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)**

**A. Budgetary Information (continued)**

6. Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis not consistent with generally accepted accounting principles (GAAP). Encumbrances are treated the same way for GAAP purposes and for Budget purposes.

The Board of Education may approve amendments to the appropriated budget, which are required when a change is made affecting budgeted ending fund balance. The appropriated budget for the year ended June 30, 2011 was properly amended by the Board through the year. New Mexico state law prohibits a Governmental Agency to exceed an individual line item. These amendments resulted in the following changes:

	<u>Original Budget</u>	<u>Final Budget</u>
General Fund	\$ 4,442,240	\$ 4,279,151
Special Revenue Fund	508,324	962,902
Capital Projects Fund	464,796	464,796
Debt Service Fund	718,916	718,916
Totals	\$ 6,134,276	\$ 6,425,765

**B. Budgetary Violations**

The District exceeded its legal budget in individual funds as referenced in Finding 2011-1 on page 147. The District is aware of legal binding of budgets and has implemented a system of checks that will help prevent any further violations of budgetary control.

**C. Deficit fund equity**

There were not any funds with a deficit fund balance as of June 30, 2011.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Temporary Investments

At June 30, 2011, the carrying amount of the District's deposits was \$570,324 and the bank balance was \$1,025,957 with the difference consisting of outstanding checks and deposits. Of this balance \$327,436 was covered by federal depository insurance and \$443,064 was covered by collateral held in joint safekeeping by a third party.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the District for at least one half of the amount on deposit with the institution. The statement listed below will meet the State of New Mexico Office of the State Auditor's requirement in reporting the uninsured portion of the deposits. As of June 30, 2011, \$255,457 of the District's bank balance of \$1,025,957 was exposed to custodial risk as follows:

Uninsured and uncollateralized	\$	255,457
Uninsured and collateral held by pledging bank's trust dept not in the District's name		443,064
Total uninsured		698,521
Insured (FDIC)		327,436
Total deposits	\$	1,025,957
State of New Mexico collateral requirement:		
50% of uninsured public fund bank deposits	\$	349,261
Pledged security		443,064
Over collateralized	\$	93,803

The collateral pledged is listed on Page 132 of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico.

According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the schools. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

III. DETAILED NOTES ON ALL FUNDS (continued)

B. Receivables

Receivables as of year-end for the government's individual major funds and non-major funds in the aggregate, including the following:

	<u>General</u>	<u>Capital Improvements SB - 9</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>
Receivables:				
Delinquent property taxes	\$ 9,116	\$ 71,188	\$ 253,605	\$ -
Grant	-	-	-	626,096
Due from other:				
Governments	<u>405</u>	<u>3,266</u>	<u>11,794</u>	<u>-</u>
Total	<u>\$ 9,521</u>	<u>\$ 74,454</u>	<u>\$ 265,399</u>	<u>\$ 626,096</u>

An allowance for doubtful accounts has not been established. All receivables are expected to be collectible.

Governmental funds reported deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Grant drawdowns prior to meeting all eligibility requirements		
Other Governmental Funds	\$ -	\$ 21,553
Delinquent property taxes		
General Fund	8,837	-
Capital Improvements SB - 9	69,100	-
Debt Service Fund	<u>245,607</u>	<u>-</u>
Total deferred/unearned revenue for governmental funds	<u>\$ 323,544</u>	<u>\$ 21,553</u>

C. Inter-Fund Receivables and Payables

There were no inter-fund receivables or payables at June 30, 2011.

D. Inter-Fund Transfers

There were no permanent inter-fund transfers during the year ended June 30, 2011.

**STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Notes to the Financial Statements  
June 30, 2011

III. DETAILED NOTES ON ALL FUNDS (continued)

E. Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 292,443	\$ -	\$ -	\$ 292,443
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets, not being depreciated	<u>292,443</u>	<u>-</u>	<u>-</u>	<u>292,443</u>
Capital assets, being depreciated:				
Land improvements	695,936	111,846	-	807,782
Buildings and improvements	17,629,358	-	-	17,629,358
Furniture, fixtures, and equipment	<u>2,351,569</u>	<u>55,153</u>	<u>(75,775)</u>	<u>2,330,947</u>
Total capital assets being depreciated	<u>20,676,863</u>	<u>166,999</u>	<u>(75,775)</u>	<u>20,768,087</u>
Less accumulated depreciation for:				
Land improvements	(142,335)	(43,179)	-	(185,514)
Buildings and improvements	(5,398,762)	(408,807)	-	(5,807,569)
Furniture, fixtures, and equipment	<u>(1,963,429)</u>	<u>(122,844)</u>	<u>75,775</u>	<u>(2,010,498)</u>
Total accumulated depreciation	<u>(7,504,526)</u>	<u>(574,830)</u>	<u>75,775</u>	<u>(8,003,581)</u>
Total capital assets being depreciated, net	<u>13,172,337</u>	<u>(407,831)</u>	<u>-</u>	<u>12,764,506</u>
Total capital assets, net	<u>\$ 13,464,780</u>	<u>\$ (407,831)</u>	<u>\$ -</u>	<u>\$ 13,056,949</u>

Depreciation has been allocated to the functions by the following amounts:

Instruction	\$ 266,693
Support Services - Students	44,208
Support Services - Instruction	6,815
Support Services - General Administration	29,006
Support Services - School Administration	37,342
Central Services	21,488
Operations & Maintenance of Plant	97,531
Student Transportation	44,812
Food Services	26,935
Total Depreciation Expense	<u>\$ 574,830</u>

**STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Notes to the Financial Statements  
June 30, 2011

III. DETAILED NOTES ON ALL FUNDS (continued)

C. Capital Assets (continued)

The Schedule of Capital Assets Used by Source, and the Schedule of Changes in Capital Assets by Function and Activity have not been prepared because the detailed information is unavailable.

Construction commitments

The District is involved in several long-term construction projects as part of their master plan for upgrading the district buildings. The amount of \$494,856 in the capital projects fund designated for subsequent years expenditures are committed for funding these projects. Interest on construction projects is not capitalized.

F. Long-Term Debt

General Obligation Bonds

General Obligation Bonds – The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Bonds are direct obligations and pledge the full faith and credit of the District. The bonds will be paid from taxes levied against property owners living within the School District boundaries. The details of the bonds and notes as of June 30, 2011 are as follows:

<u>General Obligations Bonds</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Balance June 30, 2011</u>	<u>Amount Due Within One Year</u>
Series 1999	\$ 1,000,000	5.00% to 5.60%	\$ 180,000	\$ 180,000
Series 2000	300,000	5.66% to 5.80%	200,000	25,000
Series 2007	1,700,000	4.00% to 4.25%	1,480,000	75,000
Series 2008	500,000	2.75% to 4.45%	425,000	25,000
<b>Total</b>	<u>\$ 3,500,000</u>		<u>\$ 2,285,000</u>	<u>\$ 305,000</u>

Balances shown for bonds and notes do not include unamortized premiums or deferred amounts on refinancing.



**STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Notes to the Financial Statements  
June 30, 2011

III. DETAILED NOTES ON ALL FUNDS (continued)

F. Long-Term Debt (continued)

Annual debt service requirements to maturity for general obligation bonds are as follows:

General Obligation Bonds			
Year Ending			Total
<u>June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
2011	\$ 305,000	\$ 92,217	\$ 397,217
2012	325,000	77,075	402,075
2013	325,000	62,388	387,388
2014	360,000	48,887	408,887
2015	360,000	34,452	394,452
2016 - 2020	610,000	19,240	629,240
Total	\$ 2,285,000	\$ 334,259	\$ 2,619,259

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Changes in long term debt – During the year ended June 30, 2011 the following changes occurred in liabilities reported in the general obligation bonds account group:

	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u>	<u>Within One Year</u>
Compensated absences:					
Compensated vacation	\$ 57,666	\$ 23,394	\$ 51,566	\$ 29,494	\$ 29,494
Bonds payable	2,575,000	-	290,000	2,285,000	305,000
	\$ 2,632,666	\$ 23,394	\$ 341,566	\$ 2,314,494	\$ 334,494

	<u>Balance</u>
	<u>June 30, 2011</u>
Bonds payable	\$ 2,285,000
Less: current maturities	(305,000)
Unamortized:	
Bond premiums	20,645
Total non-current liabilities	\$ 2,000,645

The liability of compensated absences is liquidated with resources from the general fund and several special revenue funds. The liquidation of bonds payable is done with resources from the debt service fund.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injury to employees; and natural disasters. The New Mexico Public Schools Insurance Authority (NMSIA) was formed on April 5, 1985 under the New Mexico Public Schools Insurance Authority Act, Chapter 22, Section 2 of the New Mexico Statutes Annotated (NMSA 1978), as amended, as an insurance fund to provide health, disability and life insurance coverage (benefits coverage), and property, casualty and workers' compensation insurance coverage (risk coverage) to participating public schools, school board members, public school employees, and retirees within the State of New Mexico. The District is one of 91 members that participate in NMPSIA. Participation in NMPSIA is mandatory for all K-12 public schools except those with enrollment exceeding 60,000 students. Participation is voluntary for other public education institutions. The District pays an annual premium to the pool for its general insurance coverage. The agreement for formation of NMPSIA provides that the pool will be self-sustaining through member premiums. NMPSIA establishes self-insured retentions by line of coverage and procures insurance or reinsurance, where indicated, in excess of the self-insured retention on a per occurrence basis. NMPSIA will publish its own financial report for the year ended June 30, 2011.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the government.

C. Employee Retirement Plan

Plan Description - Substantially all of the District's full-time employees participate in a public employee retirement system authorized under the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978). The Educational Retirement Board (ERB) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members (certified teachers, and other employees of State public school districts, colleges and universities) and beneficiaries. ERB issues a separate, publicly available financial report that includes the financial statements and required supplementary information for the plan. That report may be obtained by writing to:

ERB  
P.O. Box 26129  
Santa Fe, New Mexico 87502-6129  
[www.nmerb.org](http://www.nmerb.org)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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IV. OTHER INFORMATION (continued)

C. Employee Retirement Plan (continued)

Funding Policy - Effective July 1, 2009 through June 30, 2011, plan members were required by statute to contribute 7.9% of their gross salary if they earned \$20,000 or less annually, and plan members earning more than \$20,000 annually were required to contribute 9.4% of their gross salary. The District was required to contribute 12.4% of the gross covered salary for employees earning \$20,000 or less, and 10.9% of the gross covered salary of employees earning more than \$20,000 annually. Effective July 1, 2011 plan members are required by statute to contribute 7.9% of their gross salary if they earned \$20,000 or less annually, and plan members earning more than \$20,000 annually are required to contribute 11.15% of their gross salary. The District is required to contribute 12.4% of the gross covered salary for employees earning \$20,000 or less, and 9.15% of the gross covered salary of employees earning more than \$20,000 annually. The contribution requirements of plan members and the District are established in State statute under Chapter 22, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The District's contributions to the ERB for the years ended June 30, 2011, 2010, and 2009 were \$295,074, \$363,726, and \$401,488, respectively, equal to the amount of the required contribution for the year.

D. Post-Retirement Health Care Benefits

Plan Description – Mesa Vista Consolidated School District No. 6's contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are:

- 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which the event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement;
- 2) retirees defined by the Act who retired prior to July 1, 1990;
- 3) former legislators who served at least two years; and
- 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to:

Retiree Health Care Authority  
4308 Carlisle NE, Suite 104  
Albuquerque, NM 87107

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes to the Financial Statements  
June 30, 2011

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IV. OTHER INFORMATION (continued)

D. Post-Retirement Health Care Benefits (continued)

Funding Policy – The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer’s RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at [www.nmrhca.state.nm.us](http://www.nmrhca.state.nm.us).

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. During the fiscal year ended June 30, 2011, the statute required each participating employer to contribute 1.666% of each participating employee’s annual salary; each participating employee was required to contribute .8333% of their salary. In the fiscal years ending June 30, 2012 and June 30, 2013 the contribution rates for employees and employers will rise as follows:

<u>Fiscal Year</u>	<u>Employer Contribution</u>	<u>Employee Contribution</u>
2011-2012	1.834%	0.917%
2012-2013	2.000%	1.000%

Employers joining the program after January 1, 1998 are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

The RHCA plan is financed on a pay-as-you-go basis. The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the contributions can be changed by the New Mexico State Legislature.

Mesa Vista Consolidated School District No. 6’s contributions to the RHCA for the years ended June 30, 2011, 2010, and 2009 were \$43,411, \$40,274, and \$44,801, respectively, which equal the required contributions for each year.

E. Cash Flows

The District operates on primarily on reimbursement grants. The District must support the expenditures of these grants with monies from the unrestricted operating monies. Operating on a reimbursement basis for these grants in its self does not adversely affect the District’s ability to operate effectively. However, the time it takes to receive reimbursement, if extensive, does significantly affect the District cash flows and the ability to deliver educational services to the community in an effective manner.

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**GENERAL FUNDS**  
Year Ended June 30, 2011

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**OPERATING FUND**

The government's primary fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**TEACHERAGE FUND**

Accounts for all financial resources used in the housing of teachers.

**TRANSPORTATION FUND**

Accounts for all the Transportation funds received through the state that are used in the maintaining and operating vehicles used to transport students.

**INSTRUCTIONAL MATERIALS FUND**

Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GENERAL FUND  
Combining Balance Sheet  
June 30, 2011

	General Funds				Total General Funds
	Operational Fund #11000	Teacherage Fund #12000	Transportation Fund #13000	Instructional Materials Fund #14000	
<b>ASSETS</b>					
Pooled cash and investments	\$ 99,121	\$ 14,111	\$ 246	\$ 4,871	\$ 118,349
Receivables:					
Delinquent property taxes	9,116	-	-	-	9,116
Due from other governments	405	-	-	-	405
Total assets	\$ 108,642	\$ 14,111	\$ 246	\$ 4,871	\$ 127,870
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 23,086	\$ -	\$ -	\$ -	\$ 23,086
Deferred revenue:					
Delinquent property taxes	8,837	-	-	-	8,837
Total liabilities	31,923	-	-	-	31,923
Fund balance:					
Unassigned	76,719	14,111	246	4,871	95,947
Total liabilities and fund balance	\$ 108,642	\$ 14,111	\$ 246	\$ 4,871	\$ 127,870

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GENERAL FUND  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	General Funds				Total General Fund
	Operational Fund #11000	Teachorage Fund #12000	Transportation Fund #13000	Instructional Materials Fund #14000	
Revenues:					
Federal sources:					
Forest reserve	\$ 21,227	\$ -	\$ -	\$ -	\$ 21,227
Federal flowthrough grants	4,388	-	-	-	4,388
State sources:					
State equalization guarantee	3,709,945	-	-	-	3,709,945
Transportation	-	-	281,902	-	281,902
State instructional material	-	-	-	15,294	15,294
Local sources:					
Grant	2,700	-	-	-	2,700
District school tax levy	14,278	-	-	-	14,278
Fees and activities	1,244	4,215	-	-	5,459
Earnings from investments	2,608	1,315	-	-	3,923
Miscellaneous	1,975	-	-	-	1,975
Total revenue	\$ 3,758,365	\$ 5,530	\$ 281,902	\$ 15,294	\$ 4,061,091

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GENERAL FUND  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	General Funds				Total General Fund
	Operational Fund #11000	Teachergage Fund #12000	Transportation Fund #13000	Instructional Materials Fund #14000	
Expenditures:					
Current:					
Instruction	\$ 1,908,778	\$ -	\$ -	\$ 16,919	\$ 1,925,697
Support Services:					
Students	265,905	-	-	-	265,905
Instruction	89,388	-	-	-	89,388
General Administration	247,900	-	-	-	247,900
School Administration	228,051	-	-	-	228,051
Central Services	193,013	-	-	-	193,013
Operation & Maintenance of Plant	767,904	1,251	-	-	769,155
Student Transportation	100,771	-	282,034	-	382,805
Food Services Operations	36,417	-	-	-	36,417
Capital outlay	12,072	-	-	-	12,072
Total expenditures	3,850,199	1,251	282,034	16,919	4,150,403
Excess (deficiency) of revenues over expenditures	(91,834)	4,279	(132)	(1,625)	(89,312)
Fund balance at beginning of the year	168,553	9,832	378	6,496	185,259
Fund balance at end of the year	\$ 76,719	\$ 14,111	\$ 246	\$ 4,871	\$ 95,947



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

OPERATIONAL SPECIAL REVENUE FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Forest reserve	\$ 24,328	\$ 24,328	\$ 21,227	\$ (3,101)
Federal grant	-	-	4,388	4,388
State sources:				
State equalization guarantee	3,813,839	3,706,724	3,709,945	3,221
State grant	210,000	210,000	-	(210,000)
Local sources:				
Grant	-	-	2,700	2,700
District school tax levy	15,310	15,310	14,005	(1,305)
Fees and activities	500	500	1,245	745
Earnings from investments	2,000	2,000	2,608	608
Miscellaneous	-	-	1,975	1,975
Total revenues	<u>4,065,977</u>	<u>3,958,862</u>	<u>3,758,093</u>	<u>(200,769)</u>
<b>Expenditures:</b>				
Current:				
Instruction	1,984,429	1,925,035	1,920,772	4,263
Support Services:				
Students	273,208	269,665	262,888	6,777
Instruction	101,500	89,500	89,388	112
General Administration	229,862	247,924	247,813	111
School Administration	361,463	274,285	228,051	46,234
Central Services	201,022	193,022	193,013	9
Operation & Maintenance of Plant	829,103	795,103	760,086	35,017
Student Transportation	12,998	106,104	97,424	8,680
Other Support Services	1,536	1,536	-	1,536
Food Services Operations	<u>72,392</u>	<u>58,224</u>	<u>36,417</u>	<u>21,807</u>
Total expenditures	<u>4,067,513</u>	<u>3,960,398</u>	<u>3,835,852</u>	<u>124,546</u>
Excess (deficiency) of revenues over expenditures	(1,536)	(1,536)	(77,759)	(76,223)
Beginning cash balance budgeted	1,536	1,536	-	(1,536)
Fund balance at beginning of the year	-	-	168,553	168,553
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	90,794	<u>\$ 90,794</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			2,345	
Change in due from other governments			122	
Change in payables			(14,347)	
Change in deferred property taxes			<u>(2,195)</u>	
			<u>\$ 76,719</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TEACHERAGE SPECIAL REVENUE FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Local sources:				
Fees and activities	\$ 6,085	\$ 6,085	\$ 4,215	\$ (1,870)
Earnings from investments	<u>          -</u>	<u>          -</u>	<u>      1,315</u>	<u>      1,315</u>
Total revenues	6,085	6,085	5,530	(555)
<b>Expenditures:</b>				
Current:				
Support Services:				
Operation & Maintenance of Plant	<u>      15,834</u>	<u>      15,834</u>	<u>          1,251</u>	<u>      14,583</u>
Excess (deficiency) of revenues over expenditures	(9,749)	(9,749)	4,279	14,028
Beginning cash balance budgeted	9,749	9,749	-	(9,749)
Fund balance at beginning of the year	<u>          -</u>	<u>          -</u>	<u>      9,832</u>	<u>      9,832</u>
Fund balance at end of the year	<u><u>          -</u></u>	<u><u>          -</u></u>	14,111	<u><u>      14,111</u></u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in payables			<u>          -</u>	
			<u><u>      14,111</u></u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TRANSPORTATION SPECIAL REVENUE FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
State sources:				
Transportation	\$ 338,122	\$ 282,148	\$ 281,902	\$ (246)
 <b>Expenditures:</b>				
Current:				
Support Services:				
Student Transportation	318,587	282,148	282,148	-
Capital outlay:				
Equipment	19,535	-	-	-
Total expenditures	338,122	282,148	282,148	-
Excess (deficiency) of revenues over expenditures	-	-	(246)	(246)
Fund balance at beginning of the year	-	-	378	378
Fund balance at end of the year	\$ -	\$ -	132	\$ 132
 <b>RECONCILIATION TO GAAP BASIS:</b>				
Change in payables			114	
			\$ 246	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

INSTRUCTIONAL MATERIALS SPECIAL REVENUE FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
State sources:				
State instructional material	\$ 14,275	\$ 14,275	\$ 15,294	\$ 1,019
<b>Expenditures:</b>				
Current:				
Instruction	<u>20,771</u>	<u>20,771</u>	<u>16,919</u>	<u>3,852</u>
Excess (deficiency) of revenues over expenditures	(6,496)	(6,496)	(1,625)	4,871
Beginning cash balance budgeted	6,496	6,496	-	(6,496)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>6,496</u>	<u>6,496</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	4,871	<u>\$ 4,871</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in payables			<u>-</u>	
			<u>\$ 4,871</u>	

**NONMAJOR GOVERNMENTAL FUNDS**

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

Special Revenue Funds

	Food Service Fund #21000	Athletics Fund #22000	Title I Fund #24101	Entitlement IDEA-B Fund #24106	Discretionary IDEA-B Fund #24107	Preschool IDEA-B Fund #24109	IDEA-B "Risk Pool" Fund #24120
<b>ASSETS</b>							
Pooled cash and investments	\$ (9,554)	\$ 23,806	\$ (57,347)	\$ (21,261)	\$ 2,215	\$ (8,687)	\$ (709)
Receivables:							
Grant	20,459	-	57,347	21,261	-	8,687	709
USDA commodities inventory	2,716	-	-	-	-	-	-
Food inventory	2,272	-	-	-	-	-	-
Total assets	\$ 15,893	\$ 23,806	\$ -	\$ -	\$ 2,215	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	-	-	-	-	2,215	-	-
Fund balance:							
Non-spendable:							
Inventories	4,988	-	-	-	-	-	-
Restricted for:							
Special revenue funds	10,905	23,806	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balance	15,893	23,806	-	-	-	-	-
Total liabilities and fund balance	\$ 15,893	\$ 23,806	\$ -	\$ -	\$ 2,215	\$ -	\$ -

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	<b>Special Revenue Funds</b>						
	Enhancing Education <u>Fund #24133</u>	Comprehensive School Reform <u>Fund #24135</u>	Title V <u>Fund #24150</u>	Title III English Language <u>Fund #24153</u>	Teacher/Principal Training <u>Fund #24154</u>	Title IV Drug Free Schools <u>Fund #24157</u>	21st Century Community Living Centers <u>Fund #24159</u>
<b>ASSETS</b>							
Pooled cash and investments	\$ 4,946	\$ 99	\$ (662)	\$ (17,304)	\$ (23,542)	\$ (747)	\$ (11,825)
Receivables:							
Grant	-	-	662	17,304	23,542	747	11,825
USDA commodities inventory	-	-	-	-	-	-	-
Food inventory	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 4,946</u></b>	<b><u>\$ 99</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	<u>4,946</u>	<u>99</u>	-	-	-	-	-
Fund balance:							
Non-spendable:							
Inventories	-	-	-	-	-	-	-
Restricted for:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 4,946</u></b>	<b><u>\$ 99</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

Special Revenue Funds

	IDEA Technology Fund #24166	Reading First Fund #24167	ARRA - Title I Fund #24201	ARRA - Entitlement IDEA-B Fund #24206	ARRA - Preschool IDEA-B Fund #24209	ARRA - Title I School Improvement Fund #24262	ARRA - Education Stabilization Fund #24290
<b>ASSETS</b>							
Pooled cash and investments	\$ 12,396	\$ 1,897	\$ (19,168)	\$ (53,741)	\$ (2,363)	\$ (81)	\$ -
Receivables:							
Grant	-	-	19,168	53,741	2,363	81	-
USDA commodities inventory	-	-	-	-	-	-	-
Food inventory	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 12,396</b>	<b>\$ 1,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	12,396	1,897	-	-	-	-	-
Fund balance:							
Non-spendable:							
Inventories	-	-	-	-	-	-	-
Restricted for:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 12,396</b>	<b>\$ 1,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	Special Revenue Funds						
	Bilingual Education <u>Fund #25109</u>	Title XIX Medicaid <u>Fund #25153</u>	Rural Education Achievement <u>Fund #25233</u>	ARRA - State Revitalization <u>Fund #25250</u>	Education Jobs <u>Fund #25255</u>	ENLACE UNM <u>Fund #26103</u>	LANL Foundation <u>Fund #26113</u>
<b>ASSETS</b>							
Pooled cash and investments	\$ -	\$ (1,049)	\$ (26,110)	\$ -	\$ -	\$ 11	\$ (5,906)
Receivables:							
Grant	-	1,049	26,110	-	-	-	5,906
USDA commodities inventory	-	-	-	-	-	-	-
Food inventory	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	-	-	-	-	-	-	-
Fund balance:							
Non-spendable:							
Inventories	-	-	-	-	-	-	-
Restricted for:							
Special revenue funds	-	-	-	-	-	11	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	11	-
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	<b>Special Revenue Funds</b>						
	PNM Foundation <u>Fund #26123</u>	Save the Children <u>Fund #26143</u>	GO Bond Library <u>Fund #27105</u>	Technology for Education <u>Fund #27117</u>	Obesity Program <u>Fund #27120</u>	Incentives for School Improvement <u>Fund #27138</u>	Truancy Initiative <u>Fund #27141</u>
<b>ASSETS</b>							
Pooled cash and investments	\$ 97	\$ 3	\$ -	\$ 9,306	\$ (246)	\$ 4,568	\$ 801
Receivables:							
Grant	-	-	-	-	246	-	-
USDA commodities inventory	-	-	-	-	-	-	-
Food inventory	-	-	-	-	-	-	-
	<u>97</u>	<u>3</u>	<u>-</u>	<u>9,306</u>	<u>-</u>	<u>4,568</u>	<u>801</u>
<b>Total assets</b>	<b>\$ 97</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ 9,306</b>	<b>\$ -</b>	<b>\$ 4,568</b>	<b>\$ 801</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	-	-	-	-	-	-	-
Fund balance:							
Non-spendable:							
Inventories	-	-	-	-	-	-	-
Restricted for:							
Special revenue funds	97	3	-	9,306	-	4,568	801
Capital projects funds	-	-	-	-	-	-	-
	<u>97</u>	<u>3</u>	<u>-</u>	<u>9,306</u>	<u>-</u>	<u>4,568</u>	<u>801</u>
<b>Total fund balance</b>	<b>97</b>	<b>3</b>	<b>-</b>	<b>9,306</b>	<b>-</b>	<b>4,568</b>	<b>801</b>
	<u>\$ 97</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 9,306</u>	<u>\$ -</u>	<u>\$ 4,568</u>	<u>\$ 801</u>
<b>Total liabilities and fund balance</b>	<b>\$ 97</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ 9,306</b>	<b>\$ -</b>	<b>\$ 4,568</b>	<b>\$ 801</b>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	<b>Special Revenue Funds</b>						
	Laws of NM 2004 <u>Fund #27142</u>	Pre-K Initiative <u>Fund #27149</u>	Beginning Teacher Mentoring <u>Fund #27154</u>	Breakfast for Elementary Students <u>Fund #27155</u>	After School Enrichment <u>Fund #27168</u>	Libraries GO Bond 2006 <u>Fund #27170</u>	State Directed Activities <u>Fund #27200</u>
<b>ASSETS</b>							
Pooled cash and investments	\$ 15	\$ (33,744)	\$ 4,568	\$ 34	\$ -	\$ (6,766)	\$ 65,438
Receivables:							
Grant	-	33,744	-	-	-	6,766	-
USDA commodities inventory	-	-	-	-	-	-	-
Food inventory	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 15</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 4,568</u></b>	<b><u>\$ 34</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 65,438</u></b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Deferred revenue:							
Federal, state, and local grants	-	-	-	-	-	-	-
Fund balance:							
Non-spendable:							
Inventories	-	-	-	-	-	-	-
Restricted for:							
Special revenue funds	15	-	4,568	34	-	-	65,438
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b><u>15</u></b>	<b><u>-</u></b>	<b><u>4,568</u></b>	<b><u>34</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>65,438</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 15</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 4,568</u></b>	<b><u>\$ 34</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 65,438</u></b>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	<b>Special Revenue Funds</b>			
	Library Books <u>Fund #27549</u>	Wal-Mart <u>Fund #29102</u>	School Based Health Center <u>Fund #29130</u>	Total Non-Major Special Revenue Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,262	\$ 82	\$ 9,035	\$ (160,233)
Receivables:				
Grant	-	-	-	311,717
USDA commodities inventory	-	-	-	2,716
Food inventory	-	-	-	<u>2,272</u>
Total assets	<u>\$ 1,262</u>	<u>\$ 82</u>	<u>\$ 9,035</u>	<u>\$ 156,472</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Deferred revenue:				
Federal, state, and local grants	-	-	-	<u>21,553</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	4,988
Restricted for:				
Special revenue funds	1,262	82	9,035	129,931
Capital projects funds	-	-	-	-
Total fund balance	<u>1,262</u>	<u>82</u>	<u>9,035</u>	<u>134,919</u>
Total liabilities and fund balance	<u>\$ 1,262</u>	<u>\$ 82</u>	<u>\$ 9,035</u>	<u>\$ 156,472</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GOVERNMENTAL FUNDS  
Combining Balance Sheet  
June 30, 2011

	<b>Capital Projects Funds</b>					
	Bond Building Fund #31100	Public School Capital Outlay Fund #31200	Special Capital Outlay - State Fund #31400	Public School Capital Outlay - 20% Fund #32100	Total Non-Major Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>						
Pooled cash and investments	\$ 10,001	\$ 9,703	\$ (314,379)	\$ 10,667	\$ (284,008)	\$ (444,241)
Receivables:						
Grant	-	-	314,379	-	314,379	626,096
USDA commodities inventory	-	-	-	-	-	2,716
Food inventory	-	-	-	-	-	2,272
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 10,001</u>	<u>\$ 9,703</u>	<u>\$ -</u>	<u>\$ 10,667</u>	<u>\$ 30,371</u>	<u>\$ 186,843</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities:						
Deferred revenue:						
Federal, state, and local grants	-	-	-	-	-	21,553
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund balance:						
Non-spendable:						
Inventories	-	-	-	-	-	4,988
Restricted for:						
Special revenue funds	-	-	-	-	-	129,931
Capital projects funds	<u>10,001</u>	<u>9,703</u>	<u>-</u>	<u>10,667</u>	<u>30,371</u>	<u>30,371</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balance	<u>10,001</u>	<u>9,703</u>	<u>-</u>	<u>10,667</u>	<u>30,371</u>	<u>165,290</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balance	<u>\$ 10,001</u>	<u>\$ 9,703</u>	<u>\$ -</u>	<u>\$ 10,667</u>	<u>\$ 30,371</u>	<u>\$ 186,843</u>

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds			
	Food Service Fund #21000	Athletics Fund #22000	Title I Fund #24101	Entitlement IDEA-B Fund #24106
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ 124,575	\$ 110,170
Federal direct grants	-	-	-	-
Food and milk reimbursements	195,112	-	-	-
USDA Commodities	8,302	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	<u>3,621</u>	<u>77,035</u>	<u>-</u>	<u>-</u>
Total revenue	<u>207,035</u>	<u>77,035</u>	<u>124,575</u>	<u>110,170</u>
<b>Expenditures:</b>				
Current:				
Instruction	-	56,548	86,156	55,500
Support Services:				
Students	-	-	-	52,555
General Administration	-	-	3,694	-
School Administration	-	-	34,725	1,129
Operation & Maintenance of Plant	-	-	-	375
Student Transportation	-	-	-	611
Food Services Operations	201,521	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>201,521</u>	<u>56,548</u>	<u>124,575</u>	<u>110,170</u>
Excess (deficiency) of revenues over expenditures	5,514	20,487	-	-
Fund balance at beginning of the year	<u>10,379</u>	<u>3,319</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ 15,893</u>	<u>\$ 23,806</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<b>Special Revenue Funds</b>			
	Discretionary IDEA-B <u>Fund #24107</u>	Preschool IDEA-B <u>Fund #24109</u>	IDEA-B "Risk Pool" <u>Fund #24120</u>	Enhancing Education <u>Fund #24133</u>
	<b>Revenues:</b>			
<b>Federal sources:</b>				
Federal flowthrough grants	\$ -	\$ 8,840	\$ 709	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
<b>State sources:</b>				
State grant	-	-	-	-
<b>Local sources:</b>				
Grant	-	-	-	-
Fees and activities	-	-	-	-
<b>Total revenue</b>	-	8,840	709	-
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	-	8,840	709	-
<b>Support Services:</b>				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
<b>Capital outlay</b>	-	-	-	-
<b>Total expenditures</b>	-	8,840	709	-
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Fund balance at beginning of the year</b>	-	-	-	-
<b>Fund balance at end of the year</b>	\$ -	\$ -	\$ -	\$ -

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds			
	Comprehensive School Reform Fund #24135	Title V Fund #24150	Title III English Language Fund #24153	Teacher/Principal Training Fund #24154
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ 44,304	\$ 41,698
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	-	-	44,304	41,698
<b>Expenditures:</b>				
Current:				
Instruction	-	-	14,485	39,576
Support Services:				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	3,569	2,122
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	26,250	-
Total expenditures	-	-	44,304	41,698
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

(continued)



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<u>Special Revenue Funds</u>			
	Title IV Drug Free Schools Fund #24157	21st Century Community Living Centers Fund #24159	IDEA Technology Fund #24166	Reading First Fund #24167
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 1,247	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	<u>1,247</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	1,247	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,247</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<u>Special Revenue Funds</u>			
		ARRA -	ARRA -	ARRA - Title I
		Entitlement	Preschool	School
	ARRA - Title I	IDEA-B	IDEA-B	Improvement
	<u>Fund #24201</u>	<u>Fund #24206</u>	<u>Fund #24209</u>	<u>Fund #24262</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 24,706	\$ 53,741	\$ 2,362	\$ 104
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	<u>24,706</u>	<u>53,741</u>	<u>2,362</u>	<u>104</u>
<b>Expenditures:</b>				
Current:				
Instruction	12,604	31,929	1,878	104
Support Services:				
Students	-	21,812	-	-
General Administration	694	-	-	-
School Administration	-	-	484	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	11,408	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>24,706</u>	<u>53,741</u>	<u>2,362</u>	<u>104</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds			
	ARRA - Education Stabilization Fund #24290	Bilingual Education Fund #25109	Title XIX Medicaid Fund #25153	Rural Education Achievement Fund #25233
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 4,000	\$ -	\$ -	\$ -
Federal direct grants	-	4,326	-	18,998
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	4,000	4,326	-	18,998
<b>Expenditures:</b>				
Current:				
Instruction	-	4,326	-	15,935
Support Services:				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	3,063
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	4,000	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,000	4,326	-	18,998
Excess (deficiency) of revenues over expenditures				
	-	-	-	-
Fund balance at beginning of the year				
	-	-	-	-
Fund balance at end of the year				
	\$ -	\$ -	\$ -	\$ -

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds			
	ARRA - State Revitalization <u>Fund #25250</u>	Education Jobs <u>Fund #25255</u>	ENLACE UNM <u>Fund #26103</u>	LANL Foundation <u>Fund #26113</u>
	<b>Revenues:</b>			
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	39,589	106,665	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	55,397
Fees and activities	-	-	-	-
Total revenue	39,589	106,665	-	55,397
<b>Expenditures:</b>				
Current:				
Instruction	39,432	6,075	-	61,635
Support Services:				
Students	-	-	-	-
General Administration	157	-	-	3,000
School Administration	-	62,279	-	-
Operation & Maintenance of Plant	-	38,311	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	39,589	106,665	-	64,635
Excess (deficiency) of revenues over expenditures	-	-	-	(9,238)
Fund balance at beginning of the year	-	-	11	9,238
Fund balance at end of the year	\$ -	\$ -	\$ 11	\$ -

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds			
	PNM Foundation <u>Fund #26123</u>	Save the Children <u>Fund #26143</u>	GO Bond Library <u>Fund #27105</u>	Technology for Education <u>Fund #27117</u>
	Revenues:			
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	-	-	-	-
Expenditures:				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	97	3	-	9,306
Fund balance at end of the year	\$ 97	\$ 3	\$ -	\$ 9,306

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<b>Special Revenue Funds</b>			
		Incentives for	Truancy	Laws of NM
	Obesity Program <u>Fund #27120</u>	School Improvement <u>Fund #27138</u>	Initiative <u>Fund #27141</u>	2004 <u>Fund #27142</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	4,568	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	-	4,568	-	-
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	4,568	-	-
Fund balance at beginning of the year	-	-	801	15
Fund balance at end of the year	\$ -	\$ 4,568	\$ 801	\$ 15

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<u>Special Revenue Funds</u>			
	Pre-K Initiative <u>Fund #27149</u>	Beginning Teacher Mentoring <u>Fund #27154</u>	Breakfast for Elementary Students <u>Fund #27155</u>	After School Enrichment <u>Fund #27168</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	40,911	-	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	<u>40,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Instruction	33,215	-	-	-
Support Services:				
Students	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	7,696	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>40,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	<u>-</u>	<u>4,568</u>	<u>34</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ 4,568</u>	<u>\$ 34</u>	<u>\$ -</u>

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<b>Special Revenue Funds</b>			
	Libraries GO Bond 2006 <u>Fund #27170</u>	State Directed Activities <u>Fund #27200</u>	Library Books <u>Fund #27549</u>	Wal-Mart <u>Fund #29102</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	36,785	-	-
Local sources:				
Grant	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	-	36,785	-	-
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	918
Support Services:				
Students	-	5,572	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	5,572	-	918
Excess (deficiency) of revenues over expenditures	-	31,213	-	(918)
Fund balance at beginning of the year	-	34,225	1,262	1,000
Fund balance at end of the year	\$ -	\$ 65,438	\$ 1,262	\$ 82

(continued)



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	Special Revenue Funds		Capital Projects Funds	
	School Based Health Center Fund #29130	Total Nonmajor Special Revenue Funds	Bond Building Fund #31100	Public School Capital Outlay Fund #31200
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ 416,456	\$ -	\$ -
Federal direct grants	-	169,578	-	-
Food and milk reimbursements	-	195,112	-	-
USDA Commodities	-	8,302	-	-
State sources:				
State grant	55,000	137,264	-	-
Local sources:				
Grant	-	55,397	-	-
Fees and activities	-	80,656	-	-
Total revenue	55,000	1,062,765	-	-
<b>Expenditures:</b>				
Current:				
Instruction	-	469,865	-	-
Support Services:				
Students	50,000	131,186	-	-
General Administration	-	7,545	-	-
School Administration	-	107,371	-	-
Operation & Maintenance of Plant	-	38,686	-	-
Student Transportation	-	19,715	-	-
Food Services Operations	-	205,521	-	-
Capital outlay	-	26,250	-	-
Total expenditures	50,000	1,006,139	-	-
Excess (deficiency) of revenues over expenditures	5,000	56,626	-	-
Fund balance at beginning of the year	4,035	78,293	10,001	9,703
Fund balance at end of the year	\$ 9,035	\$ 134,919	\$ 10,001	\$ 9,703

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NON-MAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2011

	<u>Capital Projects Funds</u>			
	Special Capital Outlay - State Fund #31400	Public School Capital Outlay - 20% Fund #32100	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ 416,456
Federal direct grants	-	-	-	169,578
Food and milk reimbursements	-	-	-	195,112
USDA Commodities	-	-	-	8,302
State sources:				
State grant	98,971	-	98,971	236,235
Local sources:				
Grant	-	-	-	55,397
Fees and activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,656</u>
Total revenue	<u>98,971</u>	<u>-</u>	<u>98,971</u>	<u>1,161,736</u>
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	469,865
Support Services:				
Students	-	-	-	131,186
General Administration	-	-	-	7,545
School Administration	-	-	-	107,371
Operation & Maintenance of Plant	-	-	-	38,686
Student Transportation	-	-	-	19,715
Food Services Operations	-	-	-	205,521
Capital outlay	<u>98,971</u>	<u>-</u>	<u>98,971</u>	<u>125,221</u>
Total expenditures	<u>98,971</u>	<u>-</u>	<u>98,971</u>	<u>1,105,110</u>
Excess (deficiency) of revenues over expenditures	-	-	-	56,626
Fund balance at beginning of the year	<u>-</u>	<u>10,667</u>	<u>30,371</u>	<u>108,664</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ 10,667</u>	<u>\$ 30,371</u>	<u>\$ 165,290</u>

## **BUDGETARY PRESENTATION**

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended June 30, 2011

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**FOOD SERVICES**

This program provides financing for the school breakfast and lunch program. Funding is provided from fees from patrons and USDA food reimbursements, under the National School Lunch Act of 1946, as amended, Public Law 79-396, Sections 2-12, 60 Stat. 230, 42 U.S.C. 1751 et seq.; 80 stat. 889, as amended; 84 stat. 270; and the Child Nutrition Act of 1966, as amended, Sections 4 and 10. Public Law 89-642, 80 stat. 886, 889, 42 U.S.C. 1773, 1779; Public Law 99-591, 100 stat. 3341; Public Law 100-71, 101 stat. 430.

**ATHLETICS**

This fund provides financing for school athletic activities. Funding is provided by fees from patrons.

**TITLE I**

To help local education agencies (LEAs) and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards. Funding authorization: Elementary and Secondary Education Act of 1965, Title I, Part A, 20 U.S.C. 6301 et seq.

**ENTITLEMENT/DISCRETIONARY IDEA-B**

The Entitlement/Discretionary IDEA-B program is to provide grants to states, that flow-through to schools, to assist them in providing a free appropriate public education to all children with disabilities. The program is funded by the United States government, under the Individuals with Disabilities Education Act, Part B, Section 611-617, and part D, Section 674 as amended, 20 U.S.C. 1711-1417 and 1420.

**PRESCHOOL IDEA-B**

The Preschool program is for the purpose of enhancing Special Education for handicapped children from ages 3 to 5. The program is funded by the United States government, under the Individuals With Disabilities Act, Part B, Section 619, as amended, Public Laws 94-142, 99-457, 100-630, 101-497, and 101-476.

**IDEA-B "RISK POOL"**

The following rule is promulgated to assist New Mexico public agencies in appropriately identifying and providing educational services for children with disabilities and gifted children. The purposes of this rule is (a) to ensure that all children with disabilities and gifted children have available a free appropriate public education which includes special education and related services to meet their unique needs; (b) to ensure that the rights of children with disabilities and gifted children and their parents are protected; (c) to assist public agencies to provide for the education of all children with disabilities and gifted children; and (d) to evaluate and ensure the effectiveness of efforts to educate those children. Public Law 108-446, now the Individuals with Disabilities Education Improvement Act of 2004 (IDEA) at 20 USC Sec. 1412(a)(11)

**ENHANCING EDUCATION**

The technology fund provides financing to purchase computers and software for a District-wide student information system and software licensing for computer labs within the District. The program is funded through the Office of Technology for the State of New Mexico. Authorization: IASA Improving America School Act PL 103-382.

**COMPREHENSIVE SCHOOL REFORM**

The Comprehensive School Reform (CSR) program support for a clearinghouse of school reform projects. Authorization: Elementary and Secondary Education Act, as amended, Title I, Part F.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended June 30, 2011

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**TITLE V**

To assist State and Local educational agencies in the reform of elementary and secondary education. Authorization: Elementary and Secondary Education Act of 1965, Title VI, as amended, 20 U.S.C. 7301-7373.

**TITLE III ENGLISH LANGUAGE**

To ensure that limited English proficient children (LEP) and youth, including immigrant children and youth, attain English proficiency and meet the same standards as all children and youth are expected to meet; to provide assistance to Native American, Native Hawaiian, Native American Pacific Islander, and Alaskan native children with certain modifications relative to the unique status of native American language under Federal Law; to develop to the extent possible, the native language skills of such children. The fund is authorized through the Elementary and Secondary Education Act (ESEA), as amended, Title III, Part A, Sections 3101,3129.

**TEACHER/PRINCIPAL TRAINING**

To provide grants to State Education Agencies (SEAs) on a formula basis to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in the academic achievement. Authorization is granted through the Elementary and Secondary Education Act of 1965, as amended, Title II, Part A, Public Law 107-110.

**TITLE IV DRUG FREE SCHOOLS**

To offer a disciplined environment conducive to learning, by preventing violence in and around schools and strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs, involve parents, and coordinated with related Federal, State, and community efforts and resources. Authorized by Elementary and Secondary Education Act, Title IV, Part A, Subpart 1, as amended. 20 U.S.C. 7111-7118.

**21<sup>ST</sup> CENTURY COMMUNITY LIVING CENTERS**

After school adolescence care, providing the community with responsible Child Care, while providing the children and their families with referral services, drug prevention education, academic help, and character building (social skill) activities. Funding is provided by the Department of Education under the Elementary and Secondary Education Act of 1965, Title X, part I Section 10901, Public Law 103-382 Stat. 3844, 20 U.S.C. 8241.

**IDEA TECHNOLOGY**

Special Revenue Fund: The purpose of this grant is to initiate a school district and university partnership to provide district-wide professional development and purchase assistive technology devices to enhance learning opportunities for students with disabilities. The fund was created by authority of federal grant provisions. (PL 103-382)

**READING FIRST**

To provide financial assistance to rural districts to carry out activities to help improve the quality of teaching and learning in their schools. Authorization: Elementary and Secondary Education Act of 1965, as amended, Title I, Part E, Section 1502; FY 2011 Consolidated Appropriations Act , Public Law 111-117.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended June 30, 2011

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**ARRA – TITLE I**

Use of funds varies, depending on whether a school is operating a schoolwide program under Title I, section 1114 of ESEA or a targeted assistance program under Section 1115 of the ESEA. A school with at least a 40 percent poverty rate may choose to operate a schoolwide program under Section 1114 that allows Title I funds to be combined with other Federal, State, and local funds to upgrade the school's overall instructional program. Schoolwide program schools must receive the amount of non-Federal resources they would have received in the absence of Title I funds. All other participating schools must operate targeted assistance programs that provide extra instruction to those children failings, or most at risk of failing, to meet State academic achievement standards. Targeted assistance programs must ensure that Title I services supplement, and do not supplant the regular education programs normally provided with non-Federal funds by local educational agencies. This program is subject to non-supplanting requirements and must use a restricted indirect cost rate, which is referenced under 34 CFR 76.564-76.569. Authorization: Elementary and Secondary Education Act of 1965 (ESEA), Title I, Part A, 20 U.S.C. 6301 et seq. and the American Recovery and Reinvestment Act of 2011 (ARRA), Public Law 111-5.

**ARRA – ENTITLEMENT IDEA-B**

Used in accordance with the IDEA, to help provide the special education and related services needed to make a free appropriate public education available to all eligible children and, in some cases, early intervening services. Authorization: Individuals with Disabilities Education (IDEA), as amended, Part B, Section 611-618, 20 U.S.C 1411-1418; American Recovery and Reinvestment Act of 2011 (ARRA), Public Law 111-5.

**ARRA – PRESCHOOL IDEA-B**

To provide grants to States to assist them to make available special education and related services for children with disabilities ages 3 through 5 years, and at a State's discretion, to 2-year-old children with disabilities who will reach age three during the school year. Authorization (040): Individuals with Disabilities Education Act (IDEA), as amended, , Part B, Section 619, 20 U.S.C 1419; American Recovery and Reinvestment Act of 2010 (ARRA), Public Law 111-5.

**ARRA – TITLE I SCHOOL IMPROVEMENT**

To support competitive subgrants to local educational agencies (LEAs) that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of students in their lowest-performing schools. In general, SEAs must give priority to LEAs with Title I eligible schools ranked in the bottom five percent of such schools, based on student achievement and lack of progress in improving student achievement, as well as secondary schools with a graduation rate below 60 percent over a number of years. LEAs seeking funding to serve such schools must implement one of four school intervention models: turnaround model, restart model, school closure, or transformation model. Authorization: Elementary and Secondary Education Act of 1965 (ESEA), Title I, Part A, 20 U.S.C. 6301 et seq. and the American Recovery and Reinvestment Act of 2011 (ARRA), Public Law 111-5.

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**NONMAJOR SPECIAL REVENUE FUNDS**  
Year Ended June 30, 2011

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**ARRA – EDUCATION STABILIZATION**

Under the State Fiscal Stabilization Fund (Stabilization) program, authorized in Title XIV of the American Recovery and Reinvestment Act of 2009 (ARRA), Public Law 111-5, the U.S. Department of Education (Department) awards grants on a formula basis to Governors to help stabilize State and local government budgets in order to minimize and avoid reductions in education and other essential public services. Authority: Title XIV, Division A, American Recovery and Reinvestment Act of 2009, Public Law 111-5.

**BILINGUAL EDUCATION**

To develop and implement new comprehensive, coherent, and successful bilingual education or special alternative instructional programs for limited English proficient students including programs of early childhood education, kindergarten through twelfth grade education, gifted and talented education, and vocational and applied technology education; to improve the education of limited English proficient students and their families by implementing family education programs and parent outreach and training activities designed to assist parents to become active participants in the education of their children; to improve the instructional program by identifying, acquiring, and upgrading curriculum, instructional and educational software, and assessment procedures, to compensate personnel, including teacher aides who have been specifically trained, or are being trained, to provide services, and to provide tutorials and academic career counseling for children and youth of limited English proficiency. Authorization: Elementary and Secondary Education Act of 1965, as amended, Title VII, Part A.

**TITLE XIX MEDICAID**

To provide financial assistance from the Federal government which flows-through the State of New Mexico to school districts, for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women and the aged who meet income and resource requirements, and other categorically-eligible groups. The program is funded by the U.S. government under the Social Security Act, Title XIX, as amended; Public Laws 92-223, 92-602, 93-66, 93-233, 96-499, 97-35, 97-2248, 98-369, 99-272, 99-509, 100-93, 100-202, 100-203, 100-360, 100-436, 100-485, 100-647, 101-166, 101-234, 101-239, 101-508, 101-517, 102-234, 102-170, 102-394, 103-66, 103-112, 103-333, 104-91, 104-191, 104-193, 104-208, and 104-134; Balanced Budget Act of 1997, Public Law 105-33.

**RURAL EDUCATION ACHIEVEMENT**

To provide financial assistance to rural districts to carry out activities to help improve the quality of teaching and learning in their schools. Authorization: Elementary and Secondary Education Act, as amended, Title VI, Part B.

**ARRA – STATE REVITALIZATION**

To support and restore funding for elementary, secondary, and postsecondary education and, as applicable, early child hood education programs and services in States and local educational agencies. Authorization: American Recovery and Reinvestment Act of 2010 (ARRA), Division A, Title XIV, Public Law 111-5.

**EDUCATION JOBS**

To provide funds to States to assist local educational agencies (LEAs) in saving or creating education jobs for school year 2010-2011. Authorization: Title I, Public Law 111-126.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended June 30, 2011

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**ENLACE UNM**

To develop community based partnership with the Public Education Department to increase family involvement and youth leadership which in turn has a direct effect on truancy and dropout rate.

**LANL FOUNDATION**

Local grant sponsored by Los Alamos National Laboratory that was used to provide a scholarship to a senior high student that was to be used in a four-year program for educational efforts in pursuing an engineering degree at a New Mexico college or university.

**PNM FOUNDATION**

Grant from PNM for the purpose of sponsorship for the Extended Day Discovery Class.

**SAVE THE CHILDREN**

To account for funds received to provide after school tutorial and summer school services with a focus on literacy and physical education.

**GO BOND LIBRARY**

To be used to fund each library facility for improvement or acquisition and to acquire library books and library resources to support the library program. Funds generated by GO Bonds may not be used to supplant existing or prior library material funding within school districts receiving these monies. This funding will supplement and be in addition to current and existing funding. Authorization: through Senate Bill 2009 SB333.

**TECHNOLOGY FOR EDUCATION**

State funding to provide financial assistance to school districts to improve educational opportunities for all students to close the technology gap between schools and the workplace through enhancement of computer education. The funding is provided by state resources and supplements the federal funding for the Technology Literacy Challenge grant. The creation of the fund is authorized by NMSA 1978 22-15A-1 to 22-15A-10.

**OBESITY PROGRAM**

To provide for physical activities before and after school.

**INCENTIVE FOR SCHOOL IMPROVEMENTS**

These funds are used for school improvements, from lighting to encyclopedias. Funding is provided by the State of New Mexico. The creation of the fund is authorized by NMSA 1978 22-13A-5.

**TRUANCY INITIATIVE**

To implement and strengthen programs and strategies for the purpose of identifying best practices for truancy prevention that are unique to New Mexico populations and cultures; establish collaborative partnerships and agreements with New Mexico's communities, including public schools, correction entities, community based organizations, youth advocates and others for the purpose of implementing effective truancy prevention programs and strategies at the local level; and establish collaborative partnerships and agreements with New Mexico's Native America tribes and pueblos for the purpose of implementing effective truancy prevention programs and strategies.



STATE OF NEW MEXICO  
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NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended June 30, 2011

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**LAWS OF NM 2004**

To provide to detect and prevent bullying in New Mexico schools.

**PRE-K INITIATIVE**

The pre-k program shall address the total development needs of preschool children, including physical, cognitive, social and emotional needs, and shall include health care, nutrition, safety and multicultural sensitivity.

**BEGINNING TEACHER MENTORING**

Funds to assist school districts in the design, implementation, and evaluation of beginning teacher mentoring programs. Funding is provided through the 2000 legislative session, with appropriated funds from the General Appropriations Act.

**BREAKFAST FOR ELEMENTARY STUDENTS**

To provide elementary students with the nutrition necessary to facilitate learning.

**AFTER SCHOOL ENRICHMENT**

To fund after school programs that provide education and recreation, including homework assistance, for children in a supervised, safe setting.

**LIBRARY GO BOND 2006**

Funding made available to update and expand library collections.

**STATE DIRECTED ACTIVITIES**

To account for funds received from the New Mexico Public Education Department for the support and direct services, including technical assistance, preparation and professional development and training. To support capacity building activities and improve the delivery of services by local agencies to improve results for children with disabilities.

**LIBRARY BOOKS**

To support the purchase of library books. Authorized through New Mexico Senate Bill 471.

**NM HIGHWAY DEPARTMENT**

For the improvement of roads that are school bus routes. Improvements include right of way acquisition, construction, maintenance, repair, and paving of public highways and streets and public school parking lots.

**WALMART**

To account for revenues and expenditure from a Wal-Mart Grant.

**SCHOOL BASED HEALTH CENTER**

To enhance school based health centers infrastructure, develop and implement billing protocols, improve communication with school personnel, families, and outside agencies, and improve behavioral health programs.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

FOOD SERVICE SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Federal sources:				
Food and milk reimbursements	\$ 194,139	\$ 194,139	\$ 174,653	\$ (19,486)
Local sources:				
Fees and activities	<u>1,407</u>	<u>1,407</u>	<u>3,621</u>	<u>2,214</u>
Total revenues	195,546	195,546	178,274	(17,272)
<b>Expenditures:</b>				
Current:				
Food Services Operations	<u>202,395</u>	<u>202,395</u>	<u>196,906</u>	<u>5,489</u>
Excess (deficiency) of revenues over expenditures	(6,849)	(6,849)	(18,632)	(11,783)
Beginning cash balance budgeted	6,849	6,849	-	(6,849)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>10,379</u>	<u>10,379</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(8,253)	<u>\$ (8,253)</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in inventory			3,687	
Change in grant receivable			<u>20,459</u>	
			<u>\$ 15,893</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ATHLETICS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources:				
Fees and activities	\$ 28,313	\$ 28,313	\$ 77,035	\$ 48,722
Earnings from investments	<u>300</u>	<u>300</u>	<u>-</u>	<u>(300)</u>
Total revenues	28,613	28,613	77,035	48,422
 Expenditures:				
Current:				
Instruction	<u>28,613</u>	<u>28,613</u>	<u>56,548</u>	<u>(27,935)</u>
Excess of revenues over expenditures	-	-	20,487	20,487
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>3,319</u>	<u>3,319</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	23,806	<u>\$ 23,806</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 23,806</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TITLE I SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ 100,891	\$ 124,575	\$ 99,695	\$ (24,880)
Expenditures:				
Current:				
Instruction	69,822	85,456	86,156	(700)
Support Services:				
General Administration	3,694	3,694	3,694	-
School Administration	<u>27,375</u>	<u>35,425</u>	<u>34,725</u>	<u>700</u>
Total expenditures	<u>100,891</u>	<u>124,575</u>	<u>124,575</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	(24,880)	(24,880)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(24,880)	<u>\$ (24,880)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>24,880</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ENTITLEMENT IDEA-B SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Federal grant	\$ -	\$ 113,665	\$ 117,762	\$ 4,097
<b>Expenditures:</b>				
Current:				
Instruction	-	89,260	55,500	33,760
Support Services:				
Students	-	24,405	55,699	(31,294)
School Administration	-	-	1,128	(1,128)
Operation & Maintenance of Plant	-	-	375	(375)
Student Transportation	-	-	611	(611)
Total expenditures	-	113,665	113,313	352
Excess of revenues over expenditures	-	-	4,449	4,449
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	4,449	\$ 4,449
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in grant receivable			(7,592)	
Change in payables			3,143	
			\$ -	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

DISCRETIONARY IDEA-B SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

PRESCHOOL IDEA-B SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 8,869	\$ 4,353	\$ (4,516)
 Expenditures:				
Current:				
Instruction	-	8,869	8,840	29
 Excess (deficiency) of revenues over expenditures	-	-	(4,487)	(4,487)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(4,487)	<u>\$ (4,487)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>4,487</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

IDEA-B "RISK POOL" SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 842	\$ -	\$ (842)
 Expenditures:				
Current:				
Instruction	-	842	709	133
Excess (deficiency) of revenues over expenditures	-	-	(709)	(709)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(709)	<u>\$ (709)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>709</u>	
			<u>\$ -</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ENHANCING EDUCATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

COMPREHENSIVE SCHOOL REFORM SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TITLE V SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
 Excess of revenues over expenditures	-	-	-	-
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TITLE III ENGLISH LANGUAGE SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 45,246	\$ 42,016	\$ (3,230)
Expenditures:				
Current:				
Instruction	-	41,746	40,734	1,012
Support Services:				
School Administration	-	3,500	3,569	(69)
Total expenditures	-	45,246	44,303	943
Excess (deficiency) of revenues over expenditures	-	-	(2,287)	(2,287)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(2,287)	\$ (2,287)
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			2,287	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TEACHER/PRINCIPAL TRAINING SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ 39,493	\$ 43,013	\$ 33,476	\$ (9,537)
Expenditures:				
Current:				
Instruction	36,576	40,096	39,576	520
Support Services:				
School Administration	<u>2,917</u>	<u>2,917</u>	<u>2,121</u>	<u>796</u>
Total expenditures	<u>39,493</u>	<u>43,013</u>	<u>41,697</u>	<u>1,316</u>
Excess (deficiency) of revenues over expenditures	-	-	(8,221)	(8,221)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(8,221)	<u>\$ (8,221)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>8,221</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TITLE IV DRUG FREE SCHOOLS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 1,252	\$ 1,058	\$ (194)
 Expenditures:				
Current:				
Support Services:				
Students	<u>-</u>	<u>1,252</u>	<u>1,247</u>	<u>5</u>
Excess (deficiency) of revenues over expenditures	-	-	(189)	(189)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(189)	<u>\$ (189)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>189</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

21ST CENTURY COMMUNITY LIVING CENTERS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

IDEA TECHNOLOGY SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

READING FIRST SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ 15,720	\$ 15,720
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	15,720	15,720
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	15,720	<u>\$ 15,720</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			(13,823)	
Change in deferred revenue			<u>(1,897)</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ARRA - TITLE I SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ 18,964	\$ 25,003	\$ 27,790	\$ 2,787
Expenditures:				
Current:				
Instruction	10,000	13,039	12,604	435
Support Services:				
General Administration	694	694	694	-
Student Transportation	<u>8,270</u>	<u>11,270</u>	<u>11,408</u>	<u>(138)</u>
Total expenditures	<u>18,964</u>	<u>25,003</u>	<u>24,706</u>	<u>297</u>
Excess of revenues over expenditures	-	-	3,084	3,084
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	3,084	<u>\$ 3,084</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(3,084)</u>	
			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**ARRA - ENTITLEMENT IDEA-B SPECIAL REVENUE FUND**  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Federal grant	\$ -	\$ 53,741	\$ 13,750	\$ (39,991)
<b>Expenditures:</b>				
Current:				
Instruction	-	53,741	31,929	21,812
Support Services:				
Students	-	-	21,812	(21,812)
Total expenditures	-	53,741	53,741	-
Excess (deficiency) of revenues over expenditures	-	-	(39,991)	(39,991)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(39,991)	\$ (39,991)
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in grant receivable			39,991	
			\$ -	

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**ARRA - PRESCHOOL IDEA-B SPECIAL REVENUE FUND**  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Federal grant	\$ -	\$ 3,000	\$ 228	\$ (2,772)
<b>Expenditures:</b>				
Current:				
Instruction	-	3,000	1,879	1,121
Support Services:				
School Administration	-	-	484	(484)
Total expenditures	-	3,000	2,363	637
Excess (deficiency) of revenues over expenditures	-	-	(2,135)	(2,135)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(2,135)	\$ (2,135)
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in grant receivable			2,135	
			\$ -	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ARRA - TITLE I SCHOOL IMPROVEMENT SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 122	\$ 56,242	\$ 56,120
 Expenditures:				
Current:				
Instruction	<u>-</u>	<u>122</u>	<u>104</u>	<u>18</u>
Excess of revenues over expenditures	-	-	56,138	56,138
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>56,138</u>	<u>\$ 56,138</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(56,138)</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ARRA - EDUCATION STABILIZATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ 4,000	\$ 4,000	\$ -
 Expenditures:				
Current:				
Food Services Operations	-	4,000	4,000	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

BILINGUAL EDUCATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Instruction	<u>4,326</u>	<u>4,326</u>	<u>4,326</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,326)	(4,326)	(4,326)	-
Beginning cash balance budgeted	4,326	4,326	-	(4,326)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(4,326)	<u>\$ (4,326)</u>
RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			<u>4,326</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TITLE XIX MEDICAID SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

RURAL EDUCATION ACHIEVEMENT SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 4,000	\$ -	\$ (4,000)
Expenditures:				
Current:				
Instruction	-	-	15,935	(15,935)
Support Services:				
School Administration	<u>-</u>	<u>4,000</u>	<u>3,063</u>	<u>937</u>
Total expenditures	<u>-</u>	<u>4,000</u>	<u>18,998</u>	<u>(14,998)</u>
Excess (deficiency) of revenues over expenditures	-	-	(18,998)	(18,998)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>(18,998)</u>	<u>\$ (18,998)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>18,998</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ARRA - STATE REVITALIZATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources:				
Federal direct grant	\$ 39,432	\$ 39,589	\$ 149,258	\$ 109,669
Expenditures:				
Current:				
Instruction	39,432	39,432	39,432	-
Support Services:				
General Administration	-	157	157	-
Total expenditures	<u>39,432</u>	<u>39,589</u>	<u>39,589</u>	<u>-</u>
Excess of revenues over expenditures	-	-	109,669	109,669
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	109,669	<u>\$ 109,669</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(109,669)</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

EDUCATION JOBS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Federal direct grant	\$ -	\$ 100,590	\$ 106,665	\$ 6,075
<b>Expenditures:</b>				
Current:				
Instruction	-	-	6,075	(6,075)
Support Services:				
School Administration	-	62,279	62,279	-
Operation & Maintenance of Plant	-	38,311	38,311	-
Total expenditures	-	100,590	106,665	(6,075)
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	-	\$ -
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in payables			-	
			\$ -	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

ENLACE UNM SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	<u>12</u>	<u>12</u>	<u>-</u>	<u>12</u>
Excess (deficiency) of revenues over expenditures	(12)	(12)	-	12
Beginning cash balance budgeted	12	12	-	(12)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	11	<u>\$ 11</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 11</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

LANL FOUNDATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources:				
Grant	\$ -	\$ 49,491	\$ 49,491	\$ -
Expenditures:				
Current:				
Instruction	18,521	61,635	61,635	-
Support Services:				
General Administration	-	3,200	3,000	200
Central Services	<u>-</u>	<u>3,177</u>	<u>-</u>	<u>3,177</u>
Total expenditures	<u>18,521</u>	<u>68,012</u>	<u>64,635</u>	<u>3,377</u>
Excess (deficiency) of revenues over expenditures	(18,521)	(18,521)	(15,144)	3,377
Beginning cash balance budgeted	18,521	18,521	-	(18,521)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>9,238</u>	<u>9,238</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>(5,906)</u>	<u>\$ (5,906)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>5,906</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

PNM FOUNDATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	<u>97</u>	<u>97</u>	<u>-</u>	<u>97</u>
Excess (deficiency) of revenues over expenditures	(97)	(97)	-	97
Beginning cash balance budgeted	97	97	-	(97)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>97</u>	<u>97</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>97</u>	<u>\$ 97</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 97</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SAVE THE CHILDREN SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	(3)	(3)	-	3
Beginning cash balance budgeted	3	3	-	(3)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>3</u>	<u>\$ 3</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 3</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

GO BOND LIBRARY SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
State sources:				
State grant	\$ -	\$ -	\$ 10,410	\$ 10,410
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	10,410	10,410
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	10,410	<u>\$ 10,410</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in grant receivable			(10,410)	
			<u>\$ -</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TECHNOLOGY FOR EDUCATION SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	9,306	9,306
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	9,306	<u>\$ 9,306</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 9,306</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

OBESITY PROGRAM SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

INCENTIVES FOR SCHOOL IMPROVEMENT SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ 65,059	\$ 65,059
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	65,059	65,059
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	65,059	<u>\$ 65,059</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(60,491)</u>	
			<u>\$ 4,568</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

TRUANCY INITIATIVE SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	801	801
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	801	<u>\$ 801</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			-	
			<u>\$ 801</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

LAWS OF NM 2004 SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	15	15
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	15	<u>\$ 15</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 15</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

PRE-K INITIATIVE SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ 43,812	\$ 43,387	\$ 37,413	\$ (5,974)
Expenditures:				
Current:				
Instruction	36,137	36,137	33,215	2,922
Support Services:				
Student Transportation	<u>7,675</u>	<u>7,250</u>	<u>7,696</u>	<u>(446)</u>
Total expenditures	<u>43,812</u>	<u>43,387</u>	<u>40,911</u>	<u>2,476</u>
Excess (deficiency) of revenues over expenditures	-	-	(3,498)	(3,498)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>(3,498)</u>	<u>\$ (3,498)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>3,498</u>	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

BEGINNING TEACHER MENTORING SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	4,568	4,568
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	4,568	<u>\$ 4,568</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 4,568</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

BREAKFAST FOR ELEMENTARY STUDENTS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	34	34
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	34	<u>\$ 34</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 34</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

AFTER SCHOOL ENRICHMENT SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ 19,585	\$ 19,585
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	19,585	19,585
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	19,585	<u>\$ 19,585</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			(19,585)	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

LIBRARIES GO BOND 2006 SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

STATE DIRECTED ACTIVITIES SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
<b>Revenues:</b>				
State sources:				
State grant	\$ -	\$ 36,785	\$ 36,785	\$ -
 <b>Expenditures:</b>				
Current:				
Support Services:				
Students	-	36,785	5,572	31,213
Excess of revenues over expenditures	-	-	31,213	31,213
Fund balance at beginning of the year	-	-	34,225	34,225
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	65,438	<u>\$ 65,438</u>
 <b>RECONCILIATION TO GAAP BASIS:</b>				
Change in payables			-	
			<u>\$ 65,438</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

LIBRARY BOOKS SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
 Excess of revenues over expenditures	-	-	-	-
 Fund balance at beginning of the year	-	-	1,262	1,262
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	1,262	<u>\$ 1,262</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 1,262</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

WAL-MART SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	<u>1,000</u>	<u>1,000</u>	<u>918</u>	<u>82</u>
Excess (deficiency) of revenues over expenditures	(1,000)	(1,000)	(918)	82
Beginning cash balance budgeted	1,000	1,000	-	(1,000)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>82</u>	<u>\$ 82</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 82</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHOOL BASED HEALTH CENTER SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ 55,000	\$ 55,000
 Expenditures:				
Current:				
Support Services:				
Students	<u>10,765</u>	<u>10,765</u>	<u>50,000</u>	<u>(39,235)</u>
Excess (deficiency) of revenues over expenditures	(10,765)	(10,765)	5,000	15,765
Beginning cash balance budgeted	10,765	10,765	-	(10,765)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>4,035</u>	<u>4,035</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	9,035	<u>\$ 9,035</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 9,035</u>	

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**CAPITAL PROJECTS FUNDS**  
Year Ended June 30, 2010

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**BOND BUILDING FUND**

This fund provides financing for the construction of buildings, the purchase of equipment, and the acquisition and improvement of land. Funding is provided by the sale of general obligation bonds, which have been approved by the voters of the district.

**PUBLIC SCHOOL OUTLAY**

This fund provides financing from Public Schools Critical Capital Outlay committee under chapter and laws of the New Mexico Lottery Receipts Act.

**SPECIAL CAPITAL OUTLAY - STATE**

This fund provides financing for special appropriation monies received from the State of New Mexico under Chapter 367, Laws of 1993.

**CAPITAL IMPROVEMENTS SB – 9**

This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9.

**PUBLIC SCHOOL CAPITAL OUTLAY – 20%**

A capital projects fund to capture the 20% of eligible federal (Forest Reserve and Impact Aid) and local revenue (local taxes) that must be budgeted in Capital Outlay. Provides financing for the construction and improvement of buildings and land, and the purchase of equipment.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

BOND BUILDING CAPITAL PROJECTS FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlay:				
Land and improvements	<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	-	10,000
Beginning cash balance budgeted	10,000	10,000	-	(10,000)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>10,001</u>	<u>10,001</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	10,001	<u>\$ 10,001</u>
RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 10,001</u>	



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

PUBLIC SCHOOL CAPITAL OUTLAY CAPITAL PROJECTS FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	9,703	9,703
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	9,703	<u>\$ 9,703</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 9,703</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SPECIAL CAPITAL OUTLAY - STATE CAPITAL PROJECTS FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
<b>Revenues:</b>				
State sources:				
State grant	\$ 264,705	\$ 264,705	\$ 59,496	\$ (205,209)
<b>Expenditures:</b>				
Current:				
Support Services:				
Operation & Maintenance of Plant	-	637	637	-
Capital outlay:				
Land and improvements	264,705	264,068	93,435	170,633
Equipment	<u>-</u>	<u>-</u>	<u>4,899</u>	<u>(4,899)</u>
Total expenditures	<u>264,705</u>	<u>264,705</u>	<u>98,971</u>	<u>165,734</u>
Excess (deficiency) of revenues over expenditures	-	-	(39,475)	(39,475)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>(39,475)</u>	<u>\$ (39,475)</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in grant receivable			<u>39,475</u>	
			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**CAPITAL IMPROVEMENTS SB-9 CAPITAL PROJECTS FUND**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
<b>Revenues:</b>				
State sources:				
State grant	\$ 34,492	\$ 34,492	\$ 171,906	\$ 137,414
Local sources:				
District school tax levy	<u>124,967</u>	<u>124,967</u>	<u>156,388</u>	<u>31,421</u>
Total revenues	<u>159,459</u>	<u>159,459</u>	<u>328,294</u>	<u>168,835</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
General Administration	2,002	2,002	1,162	840
Operation & Maintenance of Plant	84,429	84,429	68,114	16,315
Capital outlay:				
Land and improvements	67,092	67,092	12,861	54,231
Equipment	-	-	16,428	(16,428)
Construction in progress	<u>36,568</u>	<u>36,568</u>	<u>-</u>	<u>36,568</u>
Total expenditures	<u>190,091</u>	<u>190,091</u>	<u>98,565</u>	<u>91,526</u>
Excess (deficiency) of revenues over expenditures	(30,632)	(30,632)	229,729	260,361
Beginning cash balance budgeted	30,632	30,632	-	(30,632)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>233,394</u>	<u>233,394</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>463,123</u>	<u>\$ 463,123</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			18,765	
Change in due from other governments			878	
Change in payables			(525)	
Change in deferred property taxes			<u>(17,756)</u>	
			<u>\$ 464,485</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

PUBLIC SCHOOL CAPITAL OUTLAY - 20% CAPITAL PROJECTS FUND  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of the year	-	-	10,667	10,667
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	10,667	<u>\$ 10,667</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 10,667</u>	

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

DEBT SERVICE FUND  
Year Ended June 30, 2010

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DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

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STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

DEBT SERVICE FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Local sources:				
District school tax levy	\$ 396,454	\$ 396,454	\$ 393,287	\$ (3,167)
 <b>Expenditures:</b>				
Current:				
Support Services:				
General Administration	3,965	3,965	3,933	32
Debt service:				
Principal retirement	290,000	290,000	290,000	-
Bond interest paid	106,454	106,454	106,954	(500)
Reserves	<u>318,497</u>	<u>318,497</u>	-	<u>318,497</u>
Total expenditures	<u>718,916</u>	<u>718,916</u>	<u>400,887</u>	<u>318,029</u>
Excess (deficiency) of revenues over expenditures	(322,462)	(322,462)	(7,600)	314,862
Beginning cash balance budgeted	322,462	322,462	-	(322,462)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>380,134</u>	<u>380,134</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>372,534</u>	<u>\$ 372,534</u>
 <b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			56,012	
Change in due from other governments			2,787	
Change in deferred property taxes			<u>(52,062)</u>	
			<u>\$ 379,271</u>	

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**OTHER SUPPLEMENTAL INFORMATION**

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

FIDUCIARY FUNDS  
Schedule of Changes in Assets and Liabilities - All Agency Funds  
Year Ended June 30, 2011

Activity		Balance				Balance
<u>Fund</u>	<u>ASSETS</u>	<u>June 30, 2010</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>June 30, 2011</u>
23130	Central Office	\$ 140	\$ 483	\$ 604		\$ 19
23131	Flower Acct. (Bereavement)	(230)	1,302	295		777
23199	Interest Clearing	569	6,591	2,611		4,549
23205	Class Of 2005	3,634	-	3,634		-
23206	Class Of 2006	2,011	-	2,011		-
23207	Class Of 2007	1	-	1		-
23208	Class Of 2008	1	-	1		-
23209	Class Of 2009	71	-	71		-
23210	Class Of 2010	371	-	371		-
23211	Class Of 2011	3,281	2,181	3,571		1,891
23212	Class Of 2012	7,954	2,027	4,883		5,098
23213	Class Of 2013	2,456	1,331	-		3,787
23214	Class Of 2014	3,380	932	-		4,312
23215	Class Of 2015	311	504	-		815
23216	Class Of 2016	-	200	-		200
23230	MS/HS- Admin. Acct.	383	624	529		478
23231	HS Lockers	2,417	975	-		3,392
23232	MS Lockers	273	750	-		1,023
23233	Annual Account	5,971	1,975	2,968		4,978
23234	MS/HS Library Account	359	-	-		359
23235	Scholarship Account	7,473	-	-		7,473
23236	Driving Permits	2,938	610	-		3,548
23237	DWI Campaign	44	-	-		44
23238	HS Accerlated Lost Book	417	-	-		417
23239	Ski Club	170	-	-		170
23240	Desert Rose Floral (C. Lujan)	132	-	-		132
23243	PNM-(S.Worthington)	884	-	-		884
23250	HS Cheerleaders	3,369	313	-		3,682
23251	HS Drill Team	1,023	-	-		1,023
23252	Concessions (Athletic)	36,290	940	36,640		590
23253	Letterman (HS Boys B.B)	8	1,805	-		1,813
23254	Letterwomen (HS Girls B.B.)	2,083	6,055	5,527		2,611
23255	HS Baseball	149	425	748		(174)
23256	HS Cross-Country	94	-	20		74
23257	HS Track	(276)	276	-		-
23258	HS Volleyball	2	2,285	1,340		947
23259	MS/HS Honor Society	20	300	237		83
23260	HS Metal Class	150	-	150		-
23261	HS Girls Softball	287	-	-		287
23270	VO-AG Shop Fees	\$ 560	\$ -	\$ 560		\$ -

(continued)

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

FIDUCIARY FUNDS  
Schedule of Changes in Assets and Liabilities - All Agency Funds  
Year Ended June 30, 2011

Activity	Balance			Balance
<u>Fund</u> <u>ASSETS</u>	<u>June 30, 2010</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2011</u>
23272 HS Biology Club	\$ 1,135	\$ -	\$ -	\$ 1,135
23276 FFA (Future Farmers Of America)	1,812	19,573	20,850	535
23278 Journalism Club	116	-	50	66
23279 Incentive Program Carry-Over	83	-	-	83
23280 Industrial Arts	2,677	975	548	3,104
23281 Mariachi Band	80	-	-	80
23282 Mesa Club	303	600	-	903
23283 HS Student Council	427	-	18	409
23284 MS Student Council	214	-	18	196
23290 MVHS Library	624	271	333	562
23291 HS Drama Club	5	-	-	5
23292 Memorial Garden Project	-	40	-	40
23415 Ojo Elem- Class Of 2015	314	-	314	-
23416 Ojo Elem- Class Of 2016	342	-	-	342
23417 Ojo Elem- Class Of 2017	100	-	-	100
23418 Ojo Elem- Class Of 2018	100	-	-	100
23424 Ojo Elem- Class Of 2024	-	168	163	5
23430 Ojo Elem. Admin. Acct.	273	1	189	85
23431 Ojo Elem. 3/4th Basketball	193	1	-	194
23435 Ojo Elem. Student Council	366	-	-	366
23437 Ojo Elem. 5/6th Basketball	50	1,613	-	1,663
23438 Ojo Elem. Save The Children	1	-	-	1
23439 Ojo Elem. Library	155	10	-	165
23440 Ojo Elem. 6th Grade Drill Team	104	-	-	104
23441 Ojo Elem. Incentive	3,285	-	1,799	1,486
23515 El Rito Class Of 2015	190	-	190	-
23516 El Rito Class Of 2016	18	-	-	18
23517 El Rito Class Of 2017	51	-	-	51
23518 El Rito Class Of 2018	117	-	-	117
23519 El Rito Class Of 2019	240	-	-	240
23530 El Rito- Admin. Acct.	1,050	7,752	5,724	3,078
23537 El Rito Boys/Girls B.B. (4/6th)	1,814	3,318	3,034	2,098
23539 El Rito Book Fair	53	2,291	2,291	53
23585 El Rito Library	164	501	497	168
23586 El Rito-6th Grade Science Bowl	298	1	-	299
23597 El Rito Elem.Student Activity	522	9,660	6,294	3,888
23598 Tech Class Fund	<u>60</u>	<u>-</u>	<u>-</u>	<u>60</u>
Pooled cash and investments	<u>\$ 106,506</u>	<u>\$ 79,659</u>	<u>\$ 109,084</u>	<u>\$ 77,081</u>
 <u>LIABILITIES</u>				
Deposits held for others	<u>\$ 106,506</u>	<u>\$ 79,659</u>	<u>\$ 109,084</u>	<u>\$ 77,081</u>

**STATE OF NEW MEXICO**  
**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

**SCHEDULE OF PLEDGED COLLATERAL**  
**June 30, 2011**

	<u>Community Bank</u>	<u>Valley National Bank</u>	<u>Total</u>
Cash on deposit at June 30, 2011	\$ 948,521	\$ 77,436	\$ 1,025,957
Less FDIC coverage	<u>250,000</u>	<u>77,436</u>	<u>327,436</u>
Uninsured funds	<u>\$ 698,521</u>	<u>\$ -</u>	<u>\$ 698,521</u>
50% collateral requirement	\$ 349,261	\$ -	\$ 349,261
Pledged collateral	<u>443,064</u>	<u>-</u>	<u>443,064</u>
Excess (deficiency) of pledged collateral	<u>\$ 93,803</u>	<u>\$ -</u>	<u>\$ 93,803</u>

Pledged collateral of financial institutions consists of the following at June 30, 2011

	<u>Maturity</u>	<u>CUSIP #</u>	<u>Market Value</u>
Community Bank:			
FHLMC	6/3/2013	31331J QU0	\$ 102,037
FNMA	6/3/2013	31331J QU0	102,037
FHLB	2/27/2012	3133XX DK0	100,534
FHLB	12/1/2012	31282S DE9	75,149
FHLB	11/1/2021	3128M1 RX9	60,064
FHLMC	7/1/2011	31371L SM2	3,243
			<u>\$ 443,064</u>

The above securities are held at Federal Home Loan Bank in Dallas, TX.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

CASH RECONCILIATION  
June 30, 2011

	Beginning Cash	Receipts	Distributions	Other	Net Cash End of Period	Adjustments to the report	Total Cash on Report
Operations	\$ 176,880	\$ 3,758,093	\$ (3,835,852)	\$ -	\$ 99,121	\$ -	\$ 99,121
Teacherage	9,832	5,530	(1,251)	-	14,111	-	14,111
Transportation	492	281,902	(282,148)	-	246	-	246
Instructional Materials	6,496	15,294	(16,919)	-	4,871	-	4,871
Food Services	9,078	178,274	(196,906)	-	(9,554)	-	(9,554)
Athletics	3,319	77,035	(56,548)	-	23,806	-	23,806
Activity Funds	-	-	-	-	-	-	-
Federal Flowthrough Funds	(192,375)	416,490	(419,999)	-	(195,884)	-	(195,884)
Federal Direct Funds	(113,505)	255,923	(169,577)	-	(27,159)	-	(27,159)
Local Grants	9,349	49,491	(64,635)	-	(5,795)	-	(5,795)
State Flowthrough Funds	(77,534)	169,253	(46,483)	-	45,236	-	45,236
State Direct Funds	-	-	-	-	-	-	-
Local/State	5,035	55,000	(50,918)	-	9,117	-	9,117
Bond Building	10,001	-	-	-	10,001	-	10,001
Public School Capital Outlay	9,703	-	-	-	9,703	-	9,703
Special Capital Outlay - State	(274,904)	59,496	(98,971)	-	(314,379)	-	(314,379)
Special Capital Outlay - Federal	-	-	-	-	-	-	-
Capital Improvements HB-33	-	-	-	-	-	-	-
Capital Improvements SB-9	229,927	328,293	(98,564)	-	459,656	-	459,656
Energy Efficiency Act	-	-	-	-	-	-	-
Public School Capital Outlay - 20%	10,667	-	-	-	10,667	-	10,667
Debt Service	367,079	393,287	(400,887)	-	359,479	-	359,479
Deferred Sick Leave	-	-	-	-	-	-	-
Agency Funds	106,506	79,659	(109,084)	-	77,081	-	77,081
<b>Total</b>	<b>\$ 296,046</b>	<b>\$ 6,123,020</b>	<b>\$ (5,848,742)</b>	<b>\$ -</b>	<b>\$ 570,324</b>	<b>\$ -</b>	<b>\$ 570,324</b>

Account Name	Account Type	Bank Name	Bank Amount	Adjustments to cash:	
Operational	Checking	Community	\$ 948,521	Bank Balance	\$ 1,025,957
Operational	Checking	Valley National	77,436	Outstanding deposits	-
Total			<u>\$ 1,025,957</u>	Outstanding checks	(455,633)
				Total adjustment to cash	<u>\$ 570,324</u>

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**SINGLE AUDIT SECTION**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Hector H. Balderas, State Auditor  
The Board of Education of  
Mesa Vista Consolidated School District No. 6

We have audited the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds, and the combining and individual funds presented as supplemental information of Mesa Vista Consolidated School District No. 6 as of and for the year ended June 30, 2011, and have issued our report thereon dated September 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of Mesa Vista Consolidated School District No. 6 is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Mesa Vista Consolidated School District No. 6's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mesa Vista Consolidated School District No. 6's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mesa Vista Consolidated School District No. 6's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. Finding 2011-01. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

# KEYSTONE ACCOUNTING, LLC

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---

Hector H. Balderas, State Auditor  
The Board of Education of  
Mesa Vista Consolidated School District No. 6

## Compliance and other matters

As part of obtaining reasonable assurance about whether Mesa Vista Consolidated School District No. 6's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that are required to be reported pursuant to Government Auditing Standards paragraphs 5.14 and 5.16, and pursuant to Section 12-6- 5, NMSA 1978, which are described in the accompanying schedule of findings and questioned costs as findings 2011 – 1.

Management's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit management's response and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, others within the Mesa Vista Consolidated School District No. 6, the U.S. Department of Education, State Auditor, the New Mexico Legislature, New Mexico Public Education Department, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.



September 22, 2011

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

### Independent Auditor's Report

Hector H. Balderas, State Auditor  
The Board of Education of  
Mesa Vista Consolidated School District No. 6

#### Compliance

We have audited Mesa Vista Consolidated School District No. 6's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement (Revised March 2011) that could have a direct and material effect on each of Mesa Vista Consolidated School District No. 6's major federal programs for the year ended June 30, 2011. Mesa Vista Consolidated School District No. 6's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Mesa Vista Consolidated School District No. 6's management. Our responsibility is to express an opinion on Mesa Vista Consolidated School District No. 6's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mesa Vista Consolidated School District No. 6's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Mesa Vista Consolidated School District No. 6's compliance with those requirements.

In our opinion, Mesa Vista Consolidated School District No. 6 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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Hector H. Balderas, State Auditor  
The Board of Education of  
Mesa Vista Consolidated School District No. 6

## Internal Control Over Compliance

Management of Mesa Vista Consolidated School District No. 6 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Mesa Vista Consolidated School District No. 6's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mesa Vista Consolidated School District No. 6's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the Mesa Vista Consolidated School District No. 6, the U.S. Department of Education, the State Auditor, the New Mexico Legislature, New Mexico Public Education Department, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.



September 22, 2011



STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
Year Ended June 30, 2011

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A. PRIOR YEAR AUDIT FINDINGS

2010 – 1 MISSING OR INCOMPLETE FORM I-9

*Current Status:* Resolved. Not repeated in the current year.

2010 – 2 BACKGROUND CHECKS NOT AVAILABLE

*Current Status:* Resolved. Not repeated in the current year.

2010 – 3 MISSING OR INCOMPLETE FORM W-4

*Current Status:* Resolved. Not repeated in the current year.

2010 – 4 UNTIMELY DEPOSITS

*Current Status:* Resolved. Not repeated in the current year.

2010 – 5 LACK OF TIMELY MONITORING OF BUDGET LINE ITEMS

*Current Status:* Not resolved. Repeated in the current year as finding 2011-1.

2010 – 6 CASH NOT RECONCILED TO THE GENERAL LEDGER

*Current Status:* Resolved. Not repeated in the current year.

2010 – 7 DISBURSEMENTS MADE WITHOUT PURCHASE ORDER

*Current Status:* Not resolved. Not repeated in the current year.

2010 – 8 MISSING DOCUMENTATION

*Current Status:* Resolved. Not repeated in the current year.

2010 – 9 LATE AUDIT REPORT

*Current Status:* Resolved. Not repeated in the current year.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2011

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A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of Mesa Vista Consolidated School District No. 6.
2. There was one significant deficiency disclosed during the audit of the financial statements in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The significant deficiency was not considered to be a material weakness.
3. There were no instances of noncompliance material to the financial statements of Mesa Vista Consolidated School District No. 6 were disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of the major federal awards program in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Mesa Vista Consolidated School District No. 6 expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Mesa Vista Consolidated School District No. 6 that are required to be reported in accordance with OMB Circular A-133.510(a).
7. The programs treated as major programs include:
  - Child Nutrition (USDA) Cluster CFDA #10.555 and #10.553
  - Special Education (IDEA) Cluster CFDA #84.027, #84.173, #84.391, and #84.392
8. The threshold for distinguishing types A and B programs was \$300,000.
9. Mesa Vista Consolidated School District No. 6 was determined to be a low-risk auditee.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2011

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2011 – 1 LACK OF TIMELY MONITORING OF BUDGET LINE ITEMS  
(Repeat of prior year finding 2010 – 5)

<u>Significant Deficiency?</u>	<u>Material Weakness?</u>	<u>Internal Control?</u>	<u>Compliance?</u>	<u>Other Matter?</u>
Yes	No	Yes	No	Yes

**Condition:** There were unfavorable variances between actual and budgeted line item expenditures. The following funds had unfavorable variances between budgeted amounts at fiscal yearend:

Athletics Special Revenue Fund	Instruction	\$	27,935
Title I Special Revenue Fund	Instruction		700
Entitlement IDEA-B Special Revenue Fund	Support Services		33,408
Title III English Language Special Revenue Fund	Support Services		69
ARRA - Title I Special Revenue Fund	Support Services		138
ARRA - Entitlement IDEA-B Special Revenue Fund	Support Services		21,812
ARRA - Preschool IDEA-B Special Revenue Fund	Support Services		484
Rural Education Special Revenue Fund	Instruction		15,935
Education Jobs Special Revenue Fund	Instruction		6,075
Pre-K Initiative Special Revenue Fund	Support Services		446
School Based Health Center Special Revenue Fund	Support Services		39,235

**Criteria:** According to NMSA 1978 Section 22-8-11 B all fiscal agents of public monies have a responsibility to monitor spending to comply with established budget guidelines.

**Cause:** Improper monitoring of line item expenditures by comparing budgeted amounts and actual amounts spent allowed unfavorable (negative) variances, overspending of line item budgets, to occur.

**Effect of Condition:** Violation of NMSA 1978 Section 22-8-11 B, over spending of public monies. Improper monitoring could lead to expenditures being paid in excess of total budgeted amounts.

**Recommendation:** Management should implement immediate steps to provide adequate financial reports to allow for proper and timely monitoring of line item expenditures. Budget adjustment requests should be approved by the Board of Education and State Department of Education (when required) to receive approval to make necessary changes to the records prior to being presented for audit.

**Management's response:** The Correction Action will be resolved by having Business Office implement immediate steps to allow for proper and timely monitoring of line item expenditures. Monthly budget adjustments requests will be submitted to the Board of Education and State Department of Education for approval to make necessary changes.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2011

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C. AUDIT FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings to report.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

<u>Federal Grantor/Pass - Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Cluster Programs</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture:</u>				
Direct Program:				
Forest Reserve	10.670	11000		\$ 21,227
Pass-Through Program From:				
New Mexico Department of Education:				
USDA National School Lunch Program	10.555	21000		193,219
Pass-Through Program From:				
New Mexico Human Service Department:				
USDA Commodities Program	10.550	21000		<u>8,302</u>
Total U.S. Department of Agriculture				<u>222,748</u>
<u>U.S. Department of Education:</u>				
Pass-Through Programs From:				
New Mexico Department of Education:				
<u>Special Education (IDEA) Cluster:</u>				
Entitlement IDEA-B	84.027	24106	110,170	
Discretionary IDEA-B	84.027	24107	-	
Preschool IDEA-B	84.173	24109	8,840	
IDEA-B "Risk Pool"	84.027	24120	709	
ARRA - Entitlement IDEA-B	84.391	24206	53,741	
ARRA - Preschool IDEA-B	84.392	24209	<u>2,362</u>	
Total Special Education (IDEA) Cluster				175,822
 <u>Title I, Part A Cluster:</u>				
Title I	84.010	24101	124,575	
ARRA - Title I	84.389	24201	24,706	
ARRA - Title I School Improvement	84.389	24262	<u>104</u>	
Total Title I, Part A Cluster:				\$ 149,385

(continued)

See accompanying notes to the  
Schedule of Expenditures of Federal Awards.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

<u>Federal Grantor/Pass - Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Cluster Programs</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education (continued):</u>				
Pass-Through Programs From:				
Pass-Through Programs From (continued):				
New Mexico Department of Education (continued):				
Title III English Language	84.365	24153		\$ 44,304
Teacher/Principal Training	84.367	24154		41,698
Title IV Drug Free Schools	84.186	24157		1,247
ARRA - Education Stabilization	84.394	24290		4,000
ARRA - State Revitalization	84.394	25250		39,589
Education Jobs	84.410	25255		<u>106,665</u>
 Subtotal Pass-Through Programs				 <u>562,710</u>
 Direct Programs:				
Bilingual Education	84.290	25109		4,326
Rural Education Achievement	84.358A	25233		<u>18,998</u>
 Subtotal Direct Programs				 <u>23,324</u>
 Total U.S. Department of Education				 <u>586,034</u>
 <u>U.S. Department of Health and Human Services:</u>				
Pass-Through Program From:				
New Mexico Department of Health:				
Title XIX Medicaid	93.778	25153		<u>-</u>
 Total Expenditures of Federal Awards				 <u>\$ 808,782</u>

See accompanying notes to the  
Schedule of Expenditures of Federal Awards.

STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Notes To The Schedule Of Expenditures Of Federal Awards  
Year Ended June 30, 2011

1. Scope of audit pursuant to OMB Circular A-133

All federal grant operations of Mesa Vista Consolidated School District No. 6 (the “School District”) are included in the scope of the Office of management and Budget (“OMB”) Circular A-133 audit (the “Single Audit”). The Single Audit was performed in accordance with the provisions of the OMB Circular Compliance Supplement (Revised March 2011 the “Compliance Supplement”). Compliance testing of all requirements are described in the Compliance Supplement, was performed for the grants programs noted below. These programs represent all federal award programs and other grants with fiscal 2011 cash and non-cash expenditures to ensure coverage of at least 25% (LOW risk auditee) of federally granted funds. Actual coverage is approximately 45% of total cash and non-cash federal award program expenditures. Total cash expenditures were in the amount of \$800,480 and all non-cash expenditures amounted to \$8,302.

Major Federal Award Program Description	Fiscal 2011 <u>Expenditure</u>
Cash assistance:	
Child Nutrition (USDA) Cluster	\$ 193,219
Special Educatin (IDEA) Cluster	<u>175,822</u>
Total	<u>\$ 369,041</u>

The School District did not have any Type A programs for the 2011 audit.

The U.S. Department of Education is the School District’s oversight agency for single audit.

2. Summary of significant accounting policies

Basis of presentation

The accompanying Schedule of Expenditure of Federal Awards includes all federal grants to the School District that had activity during the fiscal year ended June 30, 2011. This Statement has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the School District has met the qualifications for the respective grant.

Accrued and deferred reimbursements

Various reimbursement procedures are used for Federal awards received by the School District. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year end represent an excess of reimbursable expenditures over receipts to date. Deferred balance at year-end represent an excess of cash receipts over reimbursable expenditure to date. Generally, accrued or deferred balances covered by differences in the timing of cash receipts and expenditures will be reversed in the remaining grant period.

3. Audits performed by other entities

There were no other audits performed by other organizations on the School Districts federal grant programs in 2011.



**REQUIRED DISCLOSURE**

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STATE OF NEW MEXICO  
MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

REQUIRED DISCLOSURES  
Year Ended June 30, 2011

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**REQUIRED DISCLOSURE**

The financial statements were prepared by the independent public accountants.

An exit conference was held September 22, 2011, during which the audit findings were discussed. The exit conference was attended by the following individuals:

**MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6**

Fernando Gurule	Board Member / Audit Committee
Andrea Sandoval	Audit Committee
Randall Earwood	Superintendent
Brenda Halder	Business Manager
Audra Chacon	Executive Secretary
Lori Kuykendall	Accounting Clerk
Donna Maestas	Cafeteria Manager

**KEYSTONE ACCOUNTING, LLC**

Terry Ogle, CPA	Partner
William King	Auditor
Meri Jo Wood	Staff