

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

COMPREHENSIVE FINANCIAL ANNUAL REPORT
AND
SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2013
WITH
REPORT OF CERTIFIED PUBLIC ACCOUNTANTS



Where Kids Come First



ACCOUNTING & FINANCIAL
SOLUTIONS
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, 2013

BOARD OF EDUCATION

| | |
|---------------------|----------------|
| Toby Martinez | President |
| Robert J. Archuleta | Vice President |
| Jessica Manzanares | Secretary |
| Kisha Maestas | Member |
| Marvyn Jaramillo | Member |

SCHOOL OFFICIALS

| | |
|-----------------|------------------|
| Tracie Phillips | Superintendent |
| Brenda Halder | Business Manager |

AUDIT COMMITTEE

| | |
|-----------------|------------------|
| Toby Martinez | Member |
| Kisha Maestas | Member |
| Michelle Campos | Member |
| Karen Trujillo | Member |
| Andrea Sandoval | Member |
| Tracie Phillips | Superintendent |
| Brenda Halder | Business Manager |

FINANCE COMMITTEE

| | |
|-----------------|------------------|
| Toby Martinez | Member |
| Kisha Maestas | Member |
| Michelle Campos | Member |
| Karen Trujillo | Member |
| Andrea Sandoval | Member |
| Tracie Phillips | Superintendent |
| Brenda Halder | Business Manager |

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FINANCIAL SECTION

FISCAL YEAR 2013

JULY 1, 2012 THROUGH JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund of Mesa Vista Consolidated School District No. 6, as of and for the year ended June 30, 2013, and the related notes to the financial statements 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 Mesa Vista Consolidated School District No. 6's nonmajor governmental and the budgetary comparisons for the major capital project funds, debt service funds, and all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Mesa Vista Consolidated School District No. 6's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance 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 of Mesa Vista Consolidated School District No. 6 as of June 30, 2013, 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 accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on Mesa Vista Consolidated School District No. 6's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of Federal Awards as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the other schedules required by 2.2.2.NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards and other schedules required by 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures and other schedules required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 20, 2013 on our consideration of 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mesa Vista Consolidated School District No. 6's internal control over financial reporting and compliance.

Accounting & Financial Solutions, LLC
Farmington, NM
September 20, 2013

BASIC FINANCIAL STATEMENTS

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

STATEMENT OF NET POSITION
 June 30, 2013

| | <u>Governmental Activities</u> |
|-----------------------------------------------------|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 60,744 |
| Receivables: | |
| Delinquent property taxes receivable | 389,742 |
| Grant | 646,583 |
| Due from other governments | 15,010 |
| USDA commodities inventory | 5,663 |
| Food inventory | 2,629 |
| Non-current: | |
| Non-depreciable assets | 292,443 |
| Depreciable capital assets, net | <u>12,007,608</u> |
| Total assets | <u>13,420,422</u> |
| LIABILITIES | |
| Accounts payable | 4,439 |
| Accrued interest | 14,270 |
| Compensated absences | 30,149 |
| Noncurrent liabilities: | |
| Due within one year | 325,000 |
| Due in more than one year | <u>1,343,543</u> |
| Total liabilities | 1,717,401 |
| Deferred inflows of resources: | |
| Advances of federal, state, and local grants | <u>38,901</u> |
| Total liabilities and deferred inflows of resources | <u>1,756,302</u> |
| NET POSITION | |
| Net investment in capital assets | 10,990,689 |
| Restricted for: | |
| Inventories | 8,292 |
| Special revenue funds | 92,801 |
| Debt service | 380,322 |
| Unrestricted | <u>192,016</u> |
| Total net position | <u>\$ 11,664,120</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, 2013

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | |
|-------------------------------------------|---------------------|---------------------------------|-----------------------------------------------|---------------------------------------------|------------------------------------------------------|----------------------|
| Primary government: | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Primary Governmental Activities</u> | |
| Governmental activities: | | | | | | |
| Instruction | \$ 2,775,760 | \$ 3,291 | \$ 450,212 | \$ - | \$ (2,322,257) | |
| Support Services - Students | 448,429 | 42,540 | 72,732 | - | (333,157) | |
| Support Services - Instruction | 105,410 | - | 17,097 | - | (88,313) | |
| Support Services - General Administration | 358,611 | - | 58,164 | - | (300,447) | |
| Support Services - School Administration | 485,048 | - | 78,672 | - | (406,376) | |
| Central Services | 283,733 | - | 46,020 | - | (237,713) | |
| Operations & Maintenance of Plant | 1,110,526 | - | 180,120 | - | (930,406) | |
| Student Transportation | 388,155 | - | 271,210 | - | (116,945) | |
| Food Services | 256,181 | 1,781 | 177,849 | - | (76,551) | |
| Bond interest paid | <u>72,261</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(72,261)</u> | |
| Total governmental activities | <u>\$ 6,284,114</u> | <u>\$ 47,612</u> | <u>\$ 1,352,076</u> | <u>\$ -</u> | <u>(4,884,426)</u> | |
| General revenues: | | | | | | |
| Property Taxes: | | | | | | |
| General purposes | | | | | | 24,618 |
| Debt service | | | | | | 440,748 |
| Capital projects | | | | | | 171,101 |
| Grants and contributions not restricted | | | | | | 3,858,463 |
| Unrestricted investment earnings | | | | | | <u>1,385</u> |
| Total general revenues | | | | | | <u>4,496,315</u> |
| Loss on asset disposal | | | | | | <u>(4,485)</u> |
| Change in net position | | | | | | <u>(392,596)</u> |
| Net position - beginning | | | | | | 12,120,946 |
| Restatement | | | | | | <u>(64,230)</u> |
| Net position - beginning as restated | | | | | | <u>12,056,716</u> |
| Net position - ending | | | | | | <u>\$ 11,664,120</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, 2013

| | <u>General Fund</u> | <u>Special Capital Outlay - State Fund #31400</u> | <u>Debt Service Fund #41000</u> |
|-----------------------------------------------------------------------|-------------------------|-----------------------------------------------------------|-------------------------------------|
| ASSETS | | | |
| Pooled cash and investments | \$ - | \$ - | \$ 29,465 |
| Receivables: | | | |
| Property taxes | 11,526 | - | 290,086 |
| Grant | - | 290,284 | - |
| Due from other governments | 413 | - | 11,145 |
| Due from other funds | 243,544 | - | 328,986 |
| USDA commodities inventory | - | - | - |
| Food inventory | - | - | - |
| Total assets | <u>\$ 255,483</u> | <u>\$ 290,284</u> | <u>\$ 659,682</u> |
| LIABILITIES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts payable | \$ 4,243 | \$ - | \$ - |
| Due to other funds | - | 290,284 | - |
| Total liabilities | <u>4,243</u> | <u>290,284</u> | <u>-</u> |
| Deferred inflows of resources: | | | |
| Advances of federal, state, and local grants | 17,325 | - | - |
| Delinquent property taxes | 11,149 | - | 279,360 |
| Total deferred inflows of resources | <u>28,474</u> | <u>-</u> | <u>279,360</u> |
| Total liabilities and deferred inflows of resources | <u>32,717</u> | <u>290,284</u> | <u>279,360</u> |
| Fund balance: | | | |
| Non-spendable: | | | |
| Inventories | - | - | - |
| Restricted for: | | | |
| Special revenue funds | - | - | - |
| Capital projects funds | - | - | - |
| Debt service | - | - | 380,322 |
| Unassigned | 222,766 | - | - |
| Total fund balance | <u>222,766</u> | <u>-</u> | <u>380,322</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 255,483</u> | <u>\$ 290,284</u> | <u>\$ 659,682</u> |

(cont'd; 1 of 2)

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, 2013

| | Other Governmental <u>Funds</u> | Total Governmental <u>Funds</u> |
|-----------------------------------------------------------------------|---------------------------------------|---------------------------------------|
| ASSETS | | |
| Pooled cash and investments | \$ 31,279 | \$ 60,744 |
| Receivables: | | |
| Property taxes | 88,130 | 389,742 |
| Grant | 356,299 | 646,583 |
| Due from other governments | 3,452 | 15,010 |
| Due from other funds | 100,256 | 672,786 |
| USDA commodities inventory | 5,663 | 5,663 |
| Food inventory | <u>2,629</u> | <u>2,629</u> |
| Total assets | <u>\$ 587,708</u> | <u>\$ 1,793,157</u> |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable | \$ 196 | \$ 4,439 |
| Due to other funds | <u>382,502</u> | <u>672,786</u> |
| Total liabilities | <u>382,698</u> | <u>677,225</u> |
| Deferred inflows of resources: | | |
| Advances of federal, state, and local grants | 21,576 | 38,901 |
| Delinquent property taxes | <u>82,942</u> | <u>373,451</u> |
| Total deferred inflows of resources | <u>104,518</u> | <u>412,352</u> |
| Total liabilities and deferred inflows of resources | <u>487,216</u> | <u>1,089,577</u> |
| Fund balance: | | |
| Non-spendable: | | |
| Inventories | 8,292 | 8,292 |
| Restricted for: | | |
| Special revenue funds | 92,801 | 92,801 |
| Capital projects funds | (601) | (601) |
| Debt service | - | 380,322 |
| Unassigned | <u>-</u> | <u>222,766</u> |
| Total fund balance | <u>100,492</u> | <u>703,580</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 587,708</u> | <u>\$ 1,793,157</u> |

(2 of 2)

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

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

RECONCILIATION OF THE BALANCE SHEET - ALL GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 June 30, 2013

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

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| Fund balances - total governmental funds | \$ | 703,580 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | |
| Capital assets | | 20,607,524 |
| Accumulated depreciation | | (8,307,473) |
| Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds. | | |
| Property taxes receivable | | 373,451 |
| 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 | | (1,655,000) |
| Accrued interest payable | | (14,270) |
| Accrued vacation payable | | (30,149) |
| | | (1,700,419) |
| Net position of governmental activities | \$ | 11,664,120 |

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, 2013

| | General Fund | Special Capital Outlay - State Fund #31400 | Debt Service Fund #41000 | Other Governmental Funds | Total Governmental Funds |
|------------------------------------------------------|-------------------|--------------------------------------------------|-----------------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Federal sources: | | | | | |
| Forest reserve | \$ 24,512 | \$ - | \$ - | \$ - | \$ 24,512 |
| Federal flowthrough grants | 23,243 | - | - | 315,799 | 339,042 |
| Federal direct grants | 20,918 | - | - | 201,689 | 222,607 |
| Food and milk reimbursements | - | - | - | 167,034 | 167,034 |
| USDA Commodities | - | - | - | 10,815 | 10,815 |
| State sources: | | | | | |
| State equalization guarantee | 3,833,844 | - | - | - | 3,833,844 |
| Transportation | 271,210 | - | - | - | 271,210 |
| State instructional material | 25,351 | - | - | - | 25,351 |
| State grant | 143,940 | - | - | 131,671 | 275,611 |
| Local sources: | | | | | |
| Grant | 3,428 | - | - | 33,372 | 36,800 |
| District school tax levy | 23,566 | - | 423,405 | 167,341 | 614,312 |
| Fees and activities | 3,291 | - | - | 44,321 | 47,612 |
| Earnings from investments | 1,385 | - | - | - | 1,385 |
| Miscellaneous | 107 | - | - | - | 107 |
| Total revenue | <u>4,374,795</u> | <u>-</u> | <u>423,405</u> | <u>1,072,042</u> | <u>5,870,242</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | 2,147,759 | - | - | 387,719 | 2,535,478 |
| Support Services: | | | | | |
| Students | 239,885 | - | - | 169,726 | 409,611 |
| Instruction | 73,401 | - | - | 18,305 | 91,706 |
| General Administration | 266,952 | - | 4,124 | 56,492 | 327,568 |
| School Administration | 416,670 | - | - | 26,390 | 443,060 |
| Central Services | 259,172 | - | - | - | 259,172 |
| Operation & Maintenance of Plant | 619,368 | - | - | 395,026 | 1,014,394 |
| Student Transportation | 346,410 | - | - | 8,145 | 354,555 |
| Food Services Operations | 52,626 | - | - | 181,379 | 234,005 |
| Capital outlay | - | - | - | 184,151 | 184,151 |
| Debt service: | | | | | |
| Principal retirement | - | - | 325,000 | - | 325,000 |
| Bond interest paid | - | - | 77,074 | - | 77,074 |
| Total expenditures | <u>4,422,243</u> | <u>-</u> | <u>406,198</u> | <u>1,427,333</u> | <u>6,255,774</u> |
| Excess (deficiency) of revenues over expenditures | (47,448) | - | 17,207 | (355,291) | (385,532) |
| Fund balance at beginning of the year | <u>270,214</u> | <u>-</u> | <u>363,115</u> | <u>455,783</u> | <u>1,089,112</u> |
| Fund balance at end of the year | <u>\$ 222,766</u> | <u>\$ -</u> | <u>\$ 380,322</u> | <u>\$ 100,492</u> | <u>\$ 703,580</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, 2013

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

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------|
| Net change in fund balance - total governmental funds | \$ | (385,532) |
| <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 | | 184,151 |
| Depreciation | | (537,725) |
| <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, 2012 | | (351,296) |
| June 30, 2013 | | 373,451 |
| <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 position. 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 | | 325,000 |
| <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, 2012 | | 25,570 |
| June 30, 2013 | | (30,149) |
| Accrued interest at: | | |
| June 30, 2012 | | 19,083 |
| June 30, 2013 | | (14,270) |
| Loss on asset disposal | | <u>(4,485)</u> |
| Change in net position of governmental activities | \$ | <u><u>(392,596)</u></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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|------------------|-------------------|----------------------------------------|
| | Original | Final | (Budgetary Basis) | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Forest reserve | \$ - | \$ 24,512 | \$ 24,512 | \$ - |
| Federal grant | 1,900 | 1,900 | 18,903 | 17,003 |
| Federal direct grant | - | - | 25,259 | 25,259 |
| State sources: | | | | |
| State equalization guarantee | 3,866,782 | 3,854,066 | 3,833,844 | (20,222) |
| Transportation | 296,104 | 271,210 | 271,210 | - |
| State instructional material | 25,351 | 25,351 | 25,351 | - |
| State grant | 167,425 | 115,949 | 143,940 | 27,991 |
| Local sources: | | | | |
| Grant | 500 | 500 | 3,428 | 2,928 |
| District school tax levy | 16,460 | 16,460 | 23,198 | 6,738 |
| Fees and activities | 3,775 | 3,775 | 3,291 | (484) |
| Earnings from investments | 1,400 | 1,400 | 1,385 | (15) |
| Miscellaneous | <u>275</u> | <u>275</u> | <u>107</u> | <u>(168)</u> |
| Total revenues | <u>4,379,972</u> | <u>4,315,398</u> | <u>4,374,428</u> | <u>59,030</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 2,147,306 | 2,153,618 | 2,148,899 | 4,719 |
| Support Services: | | | | |
| Students | 260,657 | 239,885 | 239,885 | - |
| Instruction | 89,726 | 73,401 | 73,401 | - |
| General Administration | 212,842 | 267,014 | 267,014 | - |
| School Administration | 394,451 | 416,670 | 416,670 | - |
| Central Services | 253,089 | 259,172 | 259,172 | - |
| Operation & Maintenance of Plant | 769,048 | 641,555 | 624,003 | 17,552 |
| Student Transportation | 365,352 | 346,410 | 346,410 | - |
| Other Support Services | 1,547 | 1,547 | - | 1,547 |
| Food Services Operations | <u>22,454</u> | <u>52,626</u> | <u>52,626</u> | <u>-</u> |
| Total expenditures | <u>4,516,472</u> | <u>4,451,898</u> | <u>4,428,080</u> | <u>23,818</u> |
| Excess (deficiency) of revenues over expenditures | (136,500) | (136,500) | (53,652) | 82,848 |
| Beginning cash balance budgeted | 136,500 | 136,500 | - | (136,500) |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>270,214</u> | <u>270,214</u> |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | <u>216,562</u> | <u>\$ 216,562</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in property tax receivable | | | 1,224 | |
| Change in due from other governments | | | 195 | |
| Change in payables | | | 5,837 | |
| Change in deferred property taxes | | | <u>(1,052)</u> | |
| | | | <u>\$ 222,766</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, 2013

ASSETS

| | |
|-----------------------------|-----------|
| Pooled cash and investments | \$ 74,994 |
|-----------------------------|-----------|

LIABILITIES

| | |
|--------------------------|-----------|
| Deposits held for others | \$ 74,994 |
|--------------------------|-----------|

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

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

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 Towns of El Rito and Ojo Caliente, 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.

Generally Accepted Accounting Principles (GAAP) requires that financial statements present the District (primary government) and its component units. The District has no 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. 39, *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 GAAP as applied to governmental units. 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.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

During fiscal year 2013, Mesa Vista Consolidated School District No. 6 adopted the following GASB Statements:

- GASB 60, Accounting and Financial Reporting for Service Concession Arrangements, improves financial reporting by addressing uses related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. This Statement establishes recognition, measurement, and disclosure requirements for SCAs for both transferors and governmental operators.
- GASB 61, The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34, is effective for the District beginning with its year ending June 30, 2013. This Statement modifies certain requirements for inclusion of component units in the financial reporting entity
- GASB 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, is effective for the District beginning with its year ending June 30, 2013. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.
- GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position.
- GASB 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions — an Amendment to GASB Statement No. 53, which had no impact on the current year financial statements. The objective of this statement is to enhance comparability and improve financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced.
- GASB 65, Items Previously Reported as Assets and Liabilities, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement resulted in a restatement of the financial statements which is detailed in Note IV.E on page 35.

Other accounting standards that Mesa Vista Consolidated School District No. 6 is currently reviewing for applicability and potential impact on the financial statements include:

- GASB 66, Technical Corrections: an amendment to GASB Statements No. 10 and No. 62, resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. This Statement will be effective for the year ended June 30, 2014.
- GASB 67, Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25, establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans. This Statement will be effective for the year ended June 30, 2014.
- GASB 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts. This Statement will be effective for the year ended June 30, 2015.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (cont'd)

- GASB 69, Government Combinations and Disposals of Government Operations, which had distinguishes between a government merger and a government acquisition and establishes accounting and financial reporting standards related to government combinations and disposals of government operations. This Statement will be effective for the year ended June 30, 2015.
- GASB 70, Accounting and Financial Reporting for Nonexchange Financial, June 30, 2014 the requirements of this Statement will enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive nonexchange financial guarantees. This Statement will be effective for the year ended June 30, 2014.

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. Revenues received during the year but are applicable to subsequent years are reported as deferred inflows of resources. 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. Expenditures incurred during the year that are for the benefit of subsequent years are reported as deferred outflows of resources.

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.

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.

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (cont'd)

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.

D. Assets, Liabilities, and Net Position or Equity

1. *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.

2. *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 from/to 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 from/to 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.

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 been collected, as prescribed in GASB 34. An allowance for refunds and uncollectible amounts has not been recorded.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

D. Assets, Liabilities, and Net Position or Equity (cont'd)

3. *Inventories*

USDA Commodities are recorded at estimated costs and other inventories are recorded at cost, which approximates market. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

4. *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. 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.

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 |

5. *Compensated absences*

It is the School District's policy to permit employees to accumulate earned but unused vacation, which no more than 40 days will be paid to employees upon separation from the District's service. Twelve-month employees that are full time are entitled to two weeks paid vacation per year. Vacation days may not accrue from one year to the next without the prior approval of the superintendent, and is accrued when incurred in the government-wide financial statements.

Accumulated sick leave is not payable upon termination and is recorded as expenditures when it is paid.

6. *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 Position. 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

D. Assets, Liabilities, and Net Position or Equity (cont'd)

7. *Fund balance*

a. 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.

b. 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.

c. 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, 2013.

d. 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, 2013.

e. 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.

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.

8. *Net Position*

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

a. Invested in capital assets, net of related debt

This component of Net Position 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

D. Assets, Liabilities, and Net Position or Equity (cont'd)

b. Restricted Net Position

Net Position 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 Position

Unrestricted Net Position consists of Net Position that does 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 Position often is designated to indicate that management does not consider them to be available for general operations. In contrast to restricted Net Position, 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.

9. *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.

10. *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.

11. *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 \$3,833,844 in state equalization guarantee distributions during the year ended June 30, 2013.

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 \$271,210 in transportation distributions during the year ended June 30, 2013.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

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.
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, 2013 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 | \$ 4,516,472 | \$ 4,451,898 |
| Special Revenue Fund | 536,481 | 1,175,695 |
| Capital Projects Fund | 515,395 | 534,704 |
| Debt Service Fund | <u>759,077</u> | <u>759,077</u> |
| Totals | <u>\$ 6,327,425</u> | <u>\$ 6,921,374</u> |

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont'd)

B. Budgetary Violations

The District exceeded its legal budget in individual funds as referenced in Finding 2010-5 on page 149. 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 two deficit fund balances of \$6,885 in the Athletics Special Revenue Fund and \$10,304 in Capital Improvements SB-9 Capital Projects Fund as of June 30, 2013. These deficits will be funded by future grants or by the Operational Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Temporary Investments

At June 30, 2013, the carrying amount of the District's deposits was \$135,738 and the bank balance was \$436,924 with the difference consisting of outstanding checks. Of this balance \$250,000 was covered by federal depository insurance and \$107,384 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, 2013, none of the District's bank balance of \$436,924 was exposed to custodial risk as follows:

| | Community <u>Bank</u> | Valley National <u>Bank</u> | <u>Total</u> |
|-------------------------------------------------------------------------------------------|--------------------------|--------------------------------|--------------|
| Uninsured and uncollateralized | \$ - | \$ - | \$ - |
| Uninsured and collateral held by pledging bank's trust dept not in the District's name | 107,384 | - | 107,384 |
| Total uninsured | 107,384 | - | 107,384 |
| Insured (FDIC) | 250,000 | 79,540 | 329,540 |
| Total deposits | \$ 357,384 | \$ 79,540 | \$ 436,924 |
| State of New Mexico collateral requirement: | | | |
| 50% of uninsured public fund bank deposits | \$ 53,692 | \$ - | \$ 53,692 |
| Pledged security | 301,518 | - | 301,518 |
| Over collateralization | \$ 247,826 | \$ - | \$ 247,826 |

The collateral pledged is listed on Page 134 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

III. DETAILED NOTES ON ALL FUNDS (cont'd)

B. Receivables

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

| | Receivables | | Due from Other | |
|-----------------------------|--------------------------------------|--------------|--------------------|--------------|
| | <u>Delinquent Property Taxes</u> | <u>Grant</u> | <u>Governments</u> | <u>Funds</u> |
| Major Funds: | | | | |
| General | \$ 11,526 | \$ - | \$ 413 | \$ 243,544 |
| Capital Improvements SB - 9 | 88,130 | - | 3,452 | - |
| Debt Service | 290,086 | - | 11,145 | 328,986 |
| Other Governmental Funds | - | 646,581 | - | 100,256 |
| Total | \$ 389,742 | \$ 646,581 | \$ 15,010 | \$ 672,786 |

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 | | |
| General Fund | \$ - | \$ 17,325 |
| Other Governmental Funds | - | 21,576 |
| Delinquent property taxes | | |
| General Fund | 11,149 | - |
| Capital Improvements SB - 9 | 82,942 | - |
| Debt Service Fund | 279,360 | - |
| Total deferred/unearned revenue for governmental funds | \$ 373,451 | \$ 38,901 |

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

III. DETAILED NOTES ON ALL FUNDS (cont'd)

C. Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

| | Beginning <u>Balance</u> | <u>Increases</u> | <u>Decreases</u> | Ending <u>Balance</u> |
|---------------------------------------------|-----------------------------|---------------------|-------------------|--------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 292,443 | \$ - | \$ - | \$ 292,443 |
| Capital assets being depreciated: | | | | |
| Land improvements | 897,302 | 62,028 | - | 959,330 |
| Buildings and improvements | 17,665,763 | - | - | 17,665,763 |
| Furniture, fixtures, and equipment | <u>1,711,653</u> | <u>122,123</u> | <u>(143,788)</u> | <u>1,689,988</u> |
| Total capital assets being depreciated | <u>20,274,718</u> | <u>184,151</u> | <u>(143,788)</u> | <u>20,315,081</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | (230,665) | (53,548) | - | (284,213) |
| Buildings and improvements | (6,224,502) | (417,042) | - | (6,641,544) |
| Furniture, fixtures, and equipment | <u>(1,453,884)</u> | <u>(67,135)</u> | <u>139,303</u> | <u>(1,381,716)</u> |
| Total accumulated depreciation | <u>(7,909,051)</u> | <u>(537,725)</u> | <u>139,303</u> | <u>(8,307,473)</u> |
| Total capital assets being depreciated, net | <u>12,365,667</u> | <u>(353,574)</u> | <u>(4,485)</u> | <u>12,007,608</u> |
| Total capital assets, net | <u>\$12,658,110</u> | <u>\$ (353,574)</u> | <u>\$ (4,485)</u> | <u>\$12,300,051</u> |

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

| <u>Depreciation Allocation to Functions</u> | |
|---------------------------------------------|-------------------|
| Instruction | \$ 240,436 |
| Support Services - Students | 38,798 |
| Support Services - Instruction | 9,120 |
| Support Services - General Administration | 31,027 |
| Support Services - School Administration | 41,966 |
| Central Services | 24,548 |
| Operations & Maintenance of Plant | 96,082 |
| Student Transportation | 33,583 |
| Food Services | <u>22,165</u> |
| Total Depreciation Expense | <u>\$ 537,725</u> |

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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

III. DETAILED NOTES ON ALL FUNDS (cont'd)

C. Capital Assets (cont'd)

Construction commitments

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

D. Inter-Fund Receivables and Payables

The inter-fund receivables and payables at June 30, 2013 were:

| | <u>Receivables</u> | <u>Payables</u> |
|--------------------------------------------------------|--------------------|-----------------|
| General Fund | \$ 243,544 | \$ - |
| Special Capital Outlay - State | - | 290,284 |
| Debt Service Fund | 328,986 | - |
| Other Governmental Funds | 100,256 | 382,502 |
| Total deferred/unearned revenue for governmental funds | \$ 672,786 | \$ 672,786 |

The inter-fund loans were made for the purposes of cash shortfalls within the individual funds. The loans are expected to be repaid within the next fiscal year.

E. Inter-Fund Transfers

There was not any inter-fund transfers made during the year ended June 30, 2013.

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, 2013 are as follows:

| <u>General Obligations Bonds</u> | <u>Original Amount</u> | <u>Interest Rates</u> | <u>Balance</u> | <u>Amount Due Within One Year</u> |
|----------------------------------|----------------------------|-----------------------|----------------|---------------------------------------|
| Series 2007 | \$ 1,700,000 | 4.00% to 4.25% | \$ 1,290,000 | \$ 300,000 |
| Series 2008 | 500,000 | 2.75% to 4.45% | 365,000 | 25,000 |
| Total | \$ 2,200,000 | | \$ 1,655,000 | \$ 325,000 |

| | | <u>Balance</u> |
|-------------------------------|----|----------------|
| Bonds payable | \$ | 1,655,000 |
| Less: current maturities | | (325,000) |
| Unamortized: | | |
| Bond premiums | | 13,543 |
| Total non-current liabilities | \$ | 1,343,543 |

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

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

III. DETAILED NOTES ON ALL FUNDS (cont'd)

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

| General Obligation Bonds | | | |
|--------------------------|--------------|------------|-----------------------|
| Year Ending June 30, | Principal | Interest | Total Requirements |
| 2014 | \$ 325,000 | \$ 62,388 | \$ 387,388 |
| 2015 | 360,000 | 48,887 | 408,887 |
| 2016 | 360,000 | 34,452 | 394,452 |
| 2017 | 610,000 | 19,240 | 629,240 |
| Total | \$ 1,655,000 | \$ 164,967 | \$ 1,819,967 |

F. Long-Term Debt (cont'd)

On February 5, 2013 the District was approved to issue \$4,320,000 of general obligation bonds. The District issued Series 2013 in the amount of \$865,000 on August 2, 2013 and will make the first interest payment on September 1, 2013. The bond series will mature on September 1, 2020 with interest rates between 0.448% and 2.038%. The remaining authorized amount will be issued in the future as dictated by the District's needs.

Changes in long term debt – During the year ended June 30, 2013 the following changes occurred in liabilities reported in the general obligation bonds account group:

| | Beginning Balance | Additions | Retirements | Ending Balance | Amount Due Within One Year |
|-----------------------|----------------------|-----------|-------------|-------------------|-------------------------------|
| Compensated absences: | | | | | |
| Compensated vacation | \$ 25,570 | \$ 37,290 | \$ 32,711 | \$ 30,149 | \$ 30,149 |
| Bonds payable | 1,980,000 | - | 325,000 | 1,655,000 | 325,000 |
| | \$ 2,005,570 | \$ 37,290 | \$ 357,711 | \$ 1,685,149 | \$ 355,149 |

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.

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, 2013.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

IV. OTHER INFORMATION (cont'd)

B. 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

Funding Policy

Member Contributions

Plan members whose annual salary is \$20,000 or less are required by statute to contribute 7.9% of their gross salary. Plan members whose annual salary is over \$20,000 are required to make the following contributions to the Plan: 9.40% of their gross salary in fiscal year 2013; 10.1% of their gross salary in fiscal year 2014; and 10.7% of their gross salary in fiscal year 2015 and thereafter.

Employer Contributions

In fiscal year 2013, the Mesa Vista Consolidated School District No. 6 was required to contribute 12.4% of the gross covered salary for employees whose annual salary is \$20,000 or less, and 10.9% of the gross covered salary for employees whose annual salary is more than \$20,000. In the future, the District will contribute the following percentages of the gross covered salary of employees: 13.15% of gross covered salary in fiscal year 2014; and 13.9% of gross covered salary in fiscal year 2015. 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 ERB for the fiscal years ending June 30, 2013, 2012, and 2011, were \$267,545, \$246,682, and \$295,074, respectively, which equal the amount of the required contributions for each fiscal year.

C. Post-Retirement Health Care Benefits

Plan Description

Mesa Vista Consolidated School District No. 6 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

IV. OTHER INFORMATION (cont'd)

C. Post-Retirement Health Care Benefits (cont'd)

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

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.

The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

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. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The District's contributions to the RHCA for the years ended June 30, 2013, 2012 and 2011 were \$55,648, \$48,007, and \$43,411, respectively, which equal the required contributions for each year.

D. 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.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

IV. OTHER INFORMATION (cont'd)

E. Restatement

There was a restatement of the financials for \$64,230, unamortized issuance costs and premiums, is for the implementation of GASB65 which requires issuance costs associated with general obligation bond issues to be recognized in the year in which they are incurred.

F. Cash Flows

The District's federal and state grants operate on a reimbursement basis. 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's cash flows and the ability to deliver educational services to the community in an effective manner. This could affect the District's financial operations in subsequent years.

G. Subsequent Events

Subsequent events were evaluated through September 20, 2013, which is the date the financial statements were available to be issued.

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GENERAL FUNDS
YEAR ENDED JUNE 30, 2013

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, 2013

| | General Funds | | | | Total General Funds |
|-----------------------------------------------------------------------|------------------------------------|-----------------------------------|---------------------------------------|----------------------------------------------------|--------------------------------|
| | <u>Operational Fund #11000</u> | <u>Teacherage Fund #12000</u> | <u>Transportation Fund #13000</u> | <u>Instructional Materials Fund #14000</u> | |
| ASSETS | | | | | |
| Receivables: | | | | | |
| Property taxes | 11,526 | - | - | - | 11,526 |
| Due from other governments | 413 | - | - | - | 413 |
| Due from other funds | <u>225,841</u> | <u>17,703</u> | - | - | <u>243,544</u> |
| Total assets | <u>\$ 237,780</u> | <u>\$ 17,703</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 255,483</u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities: | | | | | |
| Accounts payable | <u>\$ 4,243</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,243</u> |
| Deferred inflows of resources: | | | | | |
| Advances of federal, state, and local grants | 17,325 | - | - | - | 17,325 |
| Delinquent property taxes | <u>11,149</u> | - | - | - | <u>11,149</u> |
| Total deferred inflows of resources | <u>28,474</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>28,474</u> |
| Total liabilities and deferred inflows of resources | 32,717 | - | - | - | 32,717 |
| Fund balance: | | | | | |
| Unassigned | <u>205,063</u> | <u>17,703</u> | - | - | <u>222,766</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 237,780</u> | <u>\$ 17,703</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 255,483</u> |

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, 2013

| | General Funds | | | | Total General Fund |
|------------------------------------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------------------|-----------------------|
| | Operational Fund #11000 | Teacherage Fund #12000 | Transportation Fund #13000 | Instructional Materials Fund #14000 | |
| Revenues: | | | | | |
| Federal sources: | | | | | |
| Forest reserve | \$ 24,512 | \$ - | \$ - | \$ - | \$ 24,512 |
| Federal flowthrough grants | 23,243 | - | - | - | 23,243 |
| Federal direct grants | 20,918 | - | - | - | 20,918 |
| State sources: | | | | | |
| State equalization guarantee | 3,833,844 | - | - | - | 3,833,844 |
| Transportation | - | - | 271,210 | - | 271,210 |
| State instructional material | - | - | - | 25,351 | 25,351 |
| State grant | 143,940 | - | - | - | 143,940 |
| Local sources: | | | | | |
| Grant | 3,428 | - | - | - | 3,428 |
| District school tax levy | 23,566 | - | - | - | 23,566 |
| Fees and activities | 891 | 2,400 | - | - | 3,291 |
| Earnings from investments | 1,385 | - | - | - | 1,385 |
| Miscellaneous | <u>107</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>107</u> |
| Total revenue | <u>4,075,834</u> | <u>2,400</u> | <u>271,210</u> | <u>25,351</u> | <u>4,374,795</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | 2,122,408 | - | - | 25,351 | 2,147,759 |
| Support Services: | | | | | |
| Students | 239,885 | - | - | - | 239,885 |
| Instruction | 73,401 | - | - | - | 73,401 |
| General Administration | 266,952 | - | - | - | 266,952 |
| School Administration | 416,670 | - | - | - | 416,670 |
| Central Services | 259,172 | - | - | - | 259,172 |
| Operation & Maintenance of Plant | 619,368 | - | - | - | 619,368 |
| Student Transportation | 75,200 | - | 271,210 | - | 346,410 |
| Food Services Operations | <u>52,626</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>52,626</u> |
| Total expenditures | <u>4,125,682</u> | <u>-</u> | <u>271,210</u> | <u>25,351</u> | <u>4,422,243</u> |
| Excess (deficiency) of revenues over expenditures | (49,848) | 2,400 | - | - | (47,448) |
| Fund balance at beginning of the year | <u>254,911</u> | <u>15,303</u> | <u>-</u> | <u>-</u> | <u>270,214</u> |
| Fund balance at end of the year | <u>\$ 205,063</u> | <u>\$ 17,703</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 222,766</u> |

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

OPERATIONAL FUND - NO. 11000
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------------------------|------------------|-----------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Forest reserve | \$ - | \$ 24,512 | \$ 24,512 | \$ - |
| Federal grant | 1,900 | 1,900 | 18,903 | 17,003 |
| Federal direct grant | - | - | 25,259 | 25,259 |
| State sources: | | | | |
| State equalization guarantee | 3,866,782 | 3,854,066 | 3,833,844 | (20,222) |
| State grant | 167,425 | 115,949 | 143,940 | 27,991 |
| Local sources: | | | | |
| Grant | 500 | 500 | 3,428 | 2,928 |
| District school tax levy | 16,460 | 16,460 | 23,198 | 6,738 |
| Fees and activities | 1,175 | 1,175 | 891 | (284) |
| Earnings from investments | 1,400 | 1,400 | 1,385 | (15) |
| Miscellaneous | 275 | 275 | 107 | (168) |
| Total revenues | 4,055,917 | 4,016,237 | 4,075,467 | 59,230 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 2,121,955 | 2,128,267 | 2,123,548 | 4,719 |
| Support Services: | | | | |
| Students | 260,657 | 239,885 | 239,885 | - |
| Instruction | 89,726 | 73,401 | 73,401 | - |
| General Administration | 212,842 | 267,014 | 267,014 | - |
| School Administration | 394,451 | 416,670 | 416,670 | - |
| Central Services | 253,089 | 259,172 | 259,172 | - |
| Operation & Maintenance of Plant | 751,496 | 624,003 | 624,003 | - |
| Student Transportation | 69,248 | 75,200 | 75,200 | - |
| Other Support Services | 1,547 | 1,547 | - | 1,547 |
| Food Services Operations | 22,454 | 52,626 | 52,626 | - |
| Total expenditures | 4,177,465 | 4,137,785 | 4,131,519 | 6,266 |
| Excess (deficiency) of revenues over expenditures | (121,548) | (121,548) | (56,052) | 65,496 |
| Beginning cash balance budgeted | 121,548 | 121,548 | - | (121,548) |
| Fund balance at beginning of the year | - | - | 254,911 | 254,911 |
| Fund balance at end of the year | \$ - | \$ - | 198,859 | \$ 198,859 |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in property tax receivable | | | 1,224 | |
| Change in due from other governments | | | 195 | |
| Change in payables | | | 5,837 | |
| Change in deferred property taxes | | | (1,052) | |
| | | | \$ 205,063 | |

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

TEACHERAGE FUND - NO. 12000
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|--------------------|--------------------|-------------------------|-------------------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive (Negative) |
| Revenues: | | | | |
| Local sources: | | | | |
| Fees and activities | \$ 2,600 | \$ 2,600 | \$ 2,400 | \$ (200) |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| Operation & Maintenance of Plant | <u>17,552</u> | <u>17,552</u> | - | <u>17,552</u> |
| Excess (deficiency) of revenues over expenditures | (14,952) | (14,952) | 2,400 | 17,352 |
| Beginning cash balance budgeted | 14,952 | 14,952 | - | (14,952) |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>15,303</u> | <u>15,303</u> |
| Fund balance at end of the year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u>17,703</u> | <u><u>\$ 17,703</u></u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | <u>-</u> | |
| | | | <u><u>\$ 17,703</u></u> | |

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

TRANSPORTATION FUND - NO. 13000
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|----------------|-------------------|------------------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| Transportation | \$ 296,104 | \$ 271,210 | \$ 271,210 | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| Student Transportation | <u>296,104</u> | <u>271,210</u> | <u>271,210</u> | <u>-</u> |
| Excess of revenues over expenditures | - | - | - | - |
| 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>-</u> | <u>\$ -</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | <u>-</u> | |
| | | | <u>\$ -</u> | |

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

INSTRUCTIONAL MATERIALS FUND - NO. 14000
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|--------------------|--------------------|--------------------------|--------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | Final Budget |
| | | | | Positive |
| | | | | <u>(Negative)</u> |
| Revenues: | | | | |
| State sources: | | | | |
| State instructional material | \$ 25,351 | \$ 25,351 | \$ 25,351 | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | <u>25,351</u> | <u>25,351</u> | <u>25,351</u> | <u>-</u> |
| Excess of revenues over expenditures | - | - | - | - |
| 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><u>\$ -</u></u> | <u><u>-</u></u> | <u><u>\$ -</u></u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | <u>-</u> | |
| | | | <u><u>\$ -</u></u> | |

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NONMAJOR GOVERNMENTAL FUNDS

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|------------------------------------|---------------------------------|-------------------------------|---------------------------------------------|
| | Food Service <u>Fund #21000</u> | Athletics <u>Fund #22000</u> | Title I <u>Fund #24101</u> | Entitlement IDEA-B <u>Fund #24106</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | 23,520 | 24,465 |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| USDA commodities inventory | 5,663 | - | - | - |
| Food inventory | <u>2,629</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 8,292</u> | <u>\$ -</u> | <u>\$ 23,520</u> | <u>\$ 24,465</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | <u>570</u> | <u>6,885</u> | <u>23,520</u> | <u>24,465</u> |
| Total liabilities | <u>570</u> | <u>6,885</u> | <u>23,520</u> | <u>24,465</u> |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and deferred inflows of resources | <u>570</u> | <u>6,885</u> | <u>23,520</u> | <u>24,465</u> |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | 8,292 | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | (570) | (6,885) | - | - |
| Capital projects funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balance | <u>7,722</u> | <u>(6,885)</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 8,292</u> | <u>\$ -</u> | <u>\$ 23,520</u> | <u>\$ 24,465</u> |

(cont'd; 1 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------|------------------------------------------------------|---------------------------------------------|
| | Discretionary IDEA-B <u>Fund #24107</u> | Preschool IDEA-B <u>Fund #24109</u> | Fresh Fruits and Vegetables <u>Fund #24118</u> | IDEA-B "Risk Pool" <u>Fund #24120</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ 2,215 | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | 2,842 | 2,238 | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 2,215 | \$ 2,842 | \$ 2,238 | \$ - |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | 2,842 | 2,238 | - |
| Total liabilities | - | 2,842 | 2,238 | - |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | 2,215 | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | 2,215 | - | - | - |
| Total liabilities and deferred inflows of resources | 2,215 | 2,842 | 2,238 | - |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | - | - | - | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 2,215 | \$ 2,842 | \$ 2,238 | \$ - |

(cont'd; 2 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|-------------------------------|-----------------------------------------------------|
| | 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> |
| ASSETS | | | | |
| Pooled cash and investments | \$ 4,946 | \$ 99 | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | 662 | 16,681 |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | <u>\$ 4,946</u> | <u>\$ 99</u> | <u>\$ 662</u> | <u>\$ 16,681</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | 662 | 16,681 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>662</u> | <u>16,681</u> |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | 4,946 | 99 | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | <u>4,946</u> | <u>99</u> | <u>-</u> | <u>-</u> |
| Total liabilities and deferred inflows of resources | <u>4,946</u> | <u>99</u> | <u>662</u> | <u>16,681</u> |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 4,946</u> | <u>\$ 99</u> | <u>\$ 662</u> | <u>\$ 16,681</u> |

(cont'd; 3 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|
| | Teacher/Principal Training <u>Fund #24154</u> | 21st Century Community Living Centers <u>Fund #24159</u> | Title I School Improvement <u>Fund #24162</u> | IDEA Technology <u>Fund #24166</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ 12,396 |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | 8,977 | 11,825 | 100,681 | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 8,977 | \$ 11,825 | \$ 100,681 | \$ 12,396 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 196 | \$ - | \$ - | \$ - |
| Due to other funds | 8,781 | 11,825 | 100,681 | - |
| Total liabilities | 8,977 | 11,825 | 100,681 | - |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | 12,396 |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | 12,396 |
| Total liabilities and deferred inflows of resources | 8,977 | 11,825 | 100,681 | 12,396 |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | - | - | - | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 8,977 | \$ 11,825 | \$ 100,681 | \$ 12,396 |

(cont'd; 4 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|------------------------------|--------------------------------------------------------|--------------------------------------|---------------------------------------------------|
| | Reading First Fund #24167 | ARRA - Title I School Improvement Fund #24262 | Title XIX Medicaid Fund #25153 | Elementary School Counseling Fund #25215 |
| ASSETS | | | | |
| Pooled cash and investments | \$ 1,897 | \$ 23 | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | 1,049 | 35,157 |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 1,897 | \$ 23 | \$ 1,049 | \$ 35,157 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | 1,049 | 35,157 |
| Total liabilities | - | - | 1,049 | 35,157 |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | 1,897 | 23 | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | 1,897 | 23 | - | - |
| Total liabilities and deferred inflows of resources | 1,897 | 23 | 1,049 | 35,157 |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | - | - | - | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 1,897 | \$ 23 | \$ 1,049 | \$ 35,157 |

(cont'd; 5 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|------------------------------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------|
| | Rural Education Achievement <u>Fund #25233</u> | ENLACE UNM <u>Fund #26103</u> | LANL Foundation <u>Fund #26113</u> | PNM Foundation <u>Fund #26123</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | 15,832 | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | 11 | 3,723 | 97 |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | <u>\$ 15,832</u> | <u>\$ 11</u> | <u>\$ 3,723</u> | <u>\$ 97</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | <u>15,832</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>15,832</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and deferred inflows of resources | <u>15,832</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | 11 | 3,723 | 97 |
| Capital projects funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balance | <u>-</u> | <u>11</u> | <u>3,723</u> | <u>97</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 15,832</u> | <u>\$ 11</u> | <u>\$ 3,723</u> | <u>\$ 97</u> |

(cont'd; 6 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------|----------------------------------|------------------------------------------|
| | Save the Children <u>Fund #26143</u> | Dual Credit Instructional Materials <u>Fund #27103</u> | School Bus <u>Fund #27104</u> | GO Bond Library <u>Fund #27105</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | 59,734 | - |
| Due from other governments | - | - | - | - |
| Due from other funds | 3 | - | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | <u>\$ 3</u> | <u>\$ -</u> | <u>\$ 59,734</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | 59,734 | - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>59,734</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and deferred inflows of resources | <u>-</u> | <u>-</u> | <u>59,734</u> | <u>-</u> |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | 3 | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | <u>3</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 3</u> | <u>\$ -</u> | <u>\$ 59,734</u> | <u>\$ -</u> |

(cont'd; 7 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|-------------------------------------------------|------------------------------------------|---------------------------------------------------|------------------------------------------|
| | Libraries GO Bond 2010 <u>Fund #27106</u> | Writing to Read <u>Fund #27111</u> | Technology for Education <u>Fund #27117</u> | Obesity Program <u>Fund #27120</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | 556 | 526 | - | 246 |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | 9,306 | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 556 | \$ 526 | \$ 9,306 | \$ 246 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | 556 | 526 | - | 246 |
| Total liabilities | 556 | 526 | - | 246 |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Total liabilities and deferred inflows of resources | 556 | 526 | - | 246 |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | - | - | 9,306 | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | - | - | 9,306 | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 556 | \$ 526 | \$ 9,306 | \$ 246 |

(cont'd; 8 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------------------------------|----------------------------------------|
| | Incentives for School Improvement <u>Fund #27138</u> | Truancy Initiative <u>Fund #27141</u> | Laws of NM 2004 <u>Fund #27142</u> | Pre-K Initiative <u>Fund #27149</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | - | 36,450 |
| Due from other governments | - | - | - | - |
| Due from other funds | 4,568 | 801 | 15 | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 4,568 | \$ 801 | \$ 15 | \$ 36,450 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | 36,450 |
| Total liabilities | - | - | - | 36,450 |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Total liabilities and deferred inflows of resources | - | - | - | 36,450 |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | 4,568 | 801 | 15 | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | 4,568 | 801 | 15 | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 4,568 | \$ 801 | \$ 15 | \$ 36,450 |

(cont'd; 9 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Special Revenue Funds | | | |
|-----------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------|
| | Beginning Teacher Mentoring <u>Fund #27154</u> | Breakfast for Elementary Students <u>Fund #27155</u> | Libraries GO Bond 2006 <u>Fund #27170</u> | Science Instructional Materials <u>Fund #27176</u> |
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | 6,766 | 8,092 |
| Due from other governments | - | - | - | - |
| Due from other funds | 4,568 | 34 | - | - |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 4,568 | \$ 34 | \$ 6,766 | \$ 8,092 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | 6,766 | 8,092 |
| Total liabilities | - | - | 6,766 | 8,092 |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Total liabilities and deferred inflows of resources | - | - | 6,766 | 8,092 |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | 4,568 | 34 | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balance | 4,568 | 34 | - | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 4,568 | \$ 34 | \$ 6,766 | \$ 8,092 |

(cont'd; 10 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | State Directed Activities <u>Fund #27200</u> | Library Books <u>Fund #27549</u> | Wal-Mart <u>Fund #29102</u> | School Based Health Center <u>Fund #29130</u> |
|-----------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------|--------------------------------|-----------------------------------------------------|
| ASSETS | | | | |
| Pooled cash and investments | \$ - | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | - | - |
| Grant | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | 71,751 | 1,262 | 82 | 4,035 |
| USDA commodities inventory | - | - | - | - |
| Food inventory | - | - | - | - |
| Total assets | \$ 71,751 | \$ 1,262 | \$ 82 | \$ 4,035 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | - | - | - |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | - | - | - | - |
| Delinquent property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Total liabilities and deferred inflows of resources | - | - | - | - |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | 71,751 | 1,262 | 82 | 4,035 |
| Capital projects funds | - | - | - | - |
| Total fund balance | 71,751 | 1,262 | 82 | 4,035 |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 71,751 | \$ 1,262 | \$ 82 | \$ 4,035 |

(cont'd; 11 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Total Non-Major Special Funds | Capital Projects Funds | | |
|-----------------------------------------------------------------------|----------------------------------------|------------------------------------------------|------------------------------------------------|---------------------------------------------------------|
| | | Public School Capital Outlay Fund #31200 | Capital Improvements SB-9 Fund #31700 | Public School Capital Outlay - 20% Fund #32100 |
| ASSETS | | | | |
| Pooled cash and investments | \$ 21,576 | \$ 9,703 | \$ - | \$ - |
| Receivables: | | | | |
| Property taxes | - | - | 88,130 | - |
| Grant | 356,299 | - | - | - |
| Due from other governments | - | - | 3,452 | - |
| Due from other funds | 100,256 | - | - | - |
| USDA commodities inventory | 5,663 | - | - | - |
| Food inventory | <u>2,629</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 486,423</u> | <u>\$ 9,703</u> | <u>\$ 91,582</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 196 | \$ - | \$ - | \$ - |
| Due to other funds | <u>363,558</u> | <u>-</u> | <u>18,944</u> | <u>-</u> |
| Total liabilities | <u>363,754</u> | <u>-</u> | <u>18,944</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Advances of federal, state, and local grants | 21,576 | - | - | - |
| Delinquent property taxes | <u>-</u> | <u>-</u> | <u>82,942</u> | <u>-</u> |
| Total deferred inflows of resources | <u>21,576</u> | <u>-</u> | <u>82,942</u> | <u>-</u> |
| Total liabilities and deferred inflows of resources | <u>385,330</u> | <u>-</u> | <u>101,886</u> | <u>-</u> |
| Fund balance: | | | | |
| Non-spendable: | | | | |
| Inventories | 8,292 | - | - | - |
| Restricted for: | | | | |
| Special revenue funds | 92,801 | - | - | - |
| Capital projects funds | <u>-</u> | <u>9,703</u> | <u>(10,304)</u> | <u>-</u> |
| Total fund balance | <u>101,093</u> | <u>9,703</u> | <u>(10,304)</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 486,423</u> | <u>\$ 9,703</u> | <u>\$ 91,582</u> | <u>\$ -</u> |

(cont'd; 12 of 13)

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

GOVERNMENTAL FUNDS
 Combining Balance Sheet
 June 30, 2013

| | Total Non-Major Capital Projects <u>Funds</u> | Total Nonmajor Governmental <u>Funds</u> |
|-----------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------|
| ASSETS | | |
| Pooled cash and investments | \$ 9,703 | \$ 31,279 |
| Receivables: | | |
| Property taxes | 88,130 | 88,130 |
| Grant | - | 356,299 |
| Due from other governments | 3,452 | 3,452 |
| Due from other funds | - | 100,256 |
| USDA commodities inventory | - | 5,663 |
| Food inventory | - | <u>2,629</u> |
| Total assets | <u>\$ 101,285</u> | <u>\$ 587,708</u> |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 196 |
| Due to other funds | <u>18,944</u> | <u>382,502</u> |
| Total liabilities | <u>18,944</u> | <u>382,698</u> |
| Deferred inflows of resources: | | |
| Advances of federal, state, and local grants | - | 21,576 |
| Delinquent property taxes | <u>82,942</u> | <u>82,942</u> |
| Total deferred inflows of resources | <u>82,942</u> | <u>104,518</u> |
| Total liabilities and deferred inflows of resources | <u>101,886</u> | <u>487,216</u> |
| Fund balance: | | |
| Non-spendable: | | |
| Inventories | - | 8,292 |
| Restricted for: | | |
| Special revenue funds | - | 92,801 |
| Capital projects funds | <u>(601)</u> | <u>(601)</u> |
| Total fund balance | <u>(601)</u> | <u>100,492</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 101,285</u> | <u>\$ 587,708</u> |

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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, 2013

| | Special Revenue Funds | | | | |
|------------------------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Food Service | Athletics | Title I | Entitlement | Discretionary |
| | <u>Fund #21000</u> | <u>Fund #22000</u> | <u>Fund #24101</u> | <u>Fund #24106</u> | <u>Fund #24107</u> |
| Revenues: | | | | | |
| Federal sources: | | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ 82,364 | \$ 101,288 | \$ - |
| Federal direct grants | - | - | - | - | - |
| Food and milk reimbursements | 167,034 | - | - | - | - |
| USDA Commodities | 10,815 | - | - | - | - |
| State sources: | | | | | |
| State grant | - | - | - | - | - |
| Local sources: | | | | | |
| Grant | - | - | - | - | - |
| District school tax levy | - | - | - | - | - |
| Fees and activities | <u>1,781</u> | <u>42,540</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenue | <u>179,630</u> | <u>42,540</u> | <u>82,364</u> | <u>101,288</u> | <u>-</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | - | 51,380 | 46,125 | 73,187 | - |
| Support Services: | | | | | |
| Students | - | - | - | - | - |
| Instruction | - | - | 17,749 | - | - |
| General Administration | - | - | 18,490 | 6,248 | - |
| School Administration | - | - | - | 21,853 | - |
| Operation & Maintenance of Plant | - | - | - | - | - |
| Student Transportation | - | - | - | - | - |
| Food Services Operations | 176,381 | - | - | - | - |
| Capital outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>176,381</u> | <u>51,380</u> | <u>82,364</u> | <u>101,288</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 3,249 | (8,840) | - | - | - |
| Fund balance at beginning of the year | <u>4,473</u> | <u>1,955</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance (deficit) at end of the year | <u>\$ 7,722</u> | <u>\$ (6,885)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(cont'd; 1 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|-------------------------------------------|------------------------------------------------------|---------------------------------------------|----------------------------------------------|
| | Preschool IDEA-B <u>Fund #24109</u> | Fresh Fruits and Vegetables <u>Fund #24118</u> | IDEA-B "Risk Pool" <u>Fund #24120</u> | Enhancing Education <u>Fund #24133</u> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ 4,456 | \$ 4,998 | \$ 532 | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | - | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | 4,456 | 4,998 | 532 | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 4,456 | - | 532 | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | 4,998 | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 4,456 | 4,998 | 532 | - |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | \$ - | \$ - |

(cont'd; 2 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|------------------------------------------------------|-------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| | 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> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ 8,226 | \$ 13,254 |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | - | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | - | - | 8,226 | 13,254 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | 7,956 | 13,254 |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | 270 | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | - | 8,226 | 13,254 |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | \$ - | \$ - |

(cont'd; 3 of 12)

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, 2013

| | <u>Special Revenue Funds</u> | | | | |
|------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|-------------------------------------|---------------------------------------------------------------|
| | 21st Century Community Living Centers <u>Fund #24159</u> | Title I School Improvement <u>Fund #24162</u> | IDEA Technology <u>Fund #24166</u> | Reading First <u>Fund #24167</u> | ARRA - Title I School Improvement <u>Fund #24262</u> |
| Revenues: | | | | | |
| Federal sources: | | | | | |
| Federal flowthrough grants | \$ - | \$ 100,681 | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - | - |
| Food and milk reimbursements | - | - | - | - | - |
| USDA Commodities | - | - | - | - | - |
| State sources: | | | | | |
| State grant | - | - | - | - | - |
| Local sources: | | | | | |
| Grant | - | - | - | - | - |
| District school tax levy | - | - | - | - | - |
| Fees and activities | - | - | - | - | - |
| Total revenue | <u>-</u> | <u>100,681</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | - | 92,337 | - | - | - |
| Support Services: | | | | | |
| Students | - | - | - | - | - |
| Instruction | - | - | - | - | - |
| General Administration | - | 6,920 | - | - | - |
| School Administration | - | 1,424 | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - | - |
| Student Transportation | - | - | - | - | - |
| Food Services Operations | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>100,681</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | - | - | - | - | - |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(cont'd; 4 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|---------------------------------------------|----------------------------------------------------------|------------------------------------------------------|-------------------------------------|
| | Title XIX Medicaid <u>Fund #25153</u> | Elementary School Counseling <u>Fund #25215</u> | Rural Education Achievement <u>Fund #25233</u> | ENLACE UNM <u>Fund #26103</u> |
| | Revenues: | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | 192,969 | 8,720 | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | - | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | - | 192,969 | 8,720 | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | 5,607 | - |
| Support Services: | | | | |
| Students | - | 169,726 | - | - |
| Instruction | - | - | - | - |
| General Administration | - | 23,243 | - | - |
| School Administration | - | - | 3,113 | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 192,969 | 8,720 | - |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | - | 11 |
| Fund balance at end of the year | \$ - | \$ - | \$ - | \$ 11 |

(cont'd; 5 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|------------------------------------------|-----------------------------------------|--------------------------------------------|-----------------------------------------------------------------|
| | LANL Foundation <u>Fund #26113</u> | PNM Foundation <u>Fund #26123</u> | Save the Children <u>Fund #26143</u> | Dual Credit Instructional Materials <u>Fund #27103</u> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | - | - | - |
| Local sources: | | | | |
| Grant | 33,372 | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | 33,372 | - | - | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 29,649 | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 29,649 | - | - | - |
| Excess (deficiency) of revenues over expenditures | 3,723 | - | - | - |
| Fund balance at beginning of the year | - | 97 | 3 | - |
| Fund balance at end of the year | \$ 3,723 | \$ 97 | \$ 3 | \$ - |

(cont'd; 6 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|
| | <u>School Bus</u> <u>Fund #27104</u> | <u>GO Bond</u> <u>Library</u> <u>Fund #27105</u> | <u>Libraries GO</u> <u>Bond 2010</u> <u>Fund #27106</u> | <u>Writing to Read</u> <u>Fund #27111</u> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | 59,734 | - | 556 | 3,125 |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | 59,734 | - | 556 | 3,125 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | 3,125 |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | 556 | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | 59,734 | - | - | - |
| Total expenditures | 59,734 | - | 556 | 3,125 |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | \$ - | \$ - |

(cont'd; 7 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|---------------------------------------------------|---------------------------------------|---------------------------------------------------------------|---------------------------------------------|
| | 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> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | - | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | - | - | - | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| 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 | 9,306 | - | 4,568 | 801 |
| Fund balance at end of the year | \$ 9,306 | \$ - | \$ 4,568 | \$ 801 |

(cont'd; 8 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------|---------------------------------------------------------------|
| | 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> |
| | Revenues: | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | 60,164 | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | - | 60,164 | - | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 52,019 | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | 8,145 | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 60,164 | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | 15 | - | 4,568 | 34 |
| Fund balance at end of the year | \$ 15 | \$ - | \$ 4,568 | \$ 34 |

(cont'd; 9 of 12)

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, 2013

| | Special Revenue Funds | | | |
|------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------|-------------------------------------|
| | Libraries GO Bond 2006 <u>Fund #27170</u> | Science Instructional Materials <u>Fund #27176</u> | State Directed Activities <u>Fund #27200</u> | Library Books <u>Fund #27549</u> |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - |
| Federal direct grants | - | - | - | - |
| Food and milk reimbursements | - | - | - | - |
| USDA Commodities | - | - | - | - |
| State sources: | | | | |
| State grant | - | 8,092 | - | - |
| Local sources: | | | | |
| Grant | - | - | - | - |
| District school tax levy | - | - | - | - |
| Fees and activities | - | - | - | - |
| Total revenue | - | 8,092 | - | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 8,092 | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 8,092 | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | 71,751 | 1,262 |
| Fund balance at end of the year | \$ - | \$ - | \$ 71,751 | \$ 1,262 |

(cont'd; 10 of 12)

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, 2013

| | <u>Special Revenue Funds</u> | | |
|------------------------------------------------------|------------------------------|----------------------|------------------------|
| | <u>Wal-Mart</u> | <u>School Based</u> | <u>Total Nonmajor</u> |
| | <u>Fund #29102</u> | <u>Health Center</u> | <u>Special Revenue</u> |
| | | <u>Fund #29130</u> | <u>Funds</u> |
| Revenues: | | | |
| Federal sources: | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ 315,799 |
| Federal direct grants | - | - | 201,689 |
| Food and milk reimbursements | - | - | 167,034 |
| USDA Commodities | - | - | 10,815 |
| State sources: | | | |
| State grant | - | - | 131,671 |
| Local sources: | | | |
| Grant | - | - | 33,372 |
| District school tax levy | - | - | - |
| Fees and activities | - | - | 44,321 |
| Total revenue | <u>-</u> | <u>-</u> | <u>904,701</u> |
| Expenditures: | | | |
| Current: | | | |
| Instruction | - | - | 387,719 |
| Support Services: | | | |
| Students | - | - | 169,726 |
| Instruction | - | - | 18,305 |
| General Administration | - | - | 55,171 |
| School Administration | - | - | 26,390 |
| Operation & Maintenance of Plant | - | - | - |
| Student Transportation | - | - | 8,145 |
| Food Services Operations | - | - | 181,379 |
| Capital outlay | - | - | 59,734 |
| Total expenditures | <u>-</u> | <u>-</u> | <u>906,569</u> |
| Excess (deficiency) of revenues over expenditures | - | - | (1,868) |
| Fund balance at beginning of the year | <u>82</u> | <u>4,035</u> | <u>102,961</u> |
| Fund balance at end of the year | <u>\$ 82</u> | <u>\$ 4,035</u> | <u>\$ 101,093</u> |

(cont'd; 11 of 12)

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, 2013

| | Capital Projects | | | | |
|------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------|------------------------------------------------|
| | Public School Capital Outlay <u>Fund #31200</u> | Capital Improvements SB-9 <u>Fund #31700</u> | Public School Capital Outlay - 20% <u>Fund #32100</u> | Total Nonmajor Capital Projects <u>Funds</u> | Total Nonmajor Governmental <u>Funds</u> |
| Revenues: | | | | | |
| Federal sources: | | | | | |
| Federal flowthrough grants | \$ - | \$ - | \$ - | \$ - | \$ 315,799 |
| Federal direct grants | - | - | - | - | 201,689 |
| Food and milk reimbursements | - | - | - | - | 167,034 |
| USDA Commodities | - | - | - | - | 10,815 |
| State sources: | | | | | |
| State grant | - | - | - | - | 131,671 |
| Local sources: | | | | | |
| Grant | - | - | - | - | 33,372 |
| District school tax levy | - | 167,341 | - | 167,341 | 167,341 |
| Fees and activities | - | - | - | - | 44,321 |
| Total revenue | - | 167,341 | - | 167,341 | 1,072,042 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | - | - | - | - | 387,719 |
| Support Services: | | | | | |
| Students | - | - | - | - | 169,726 |
| Instruction | - | - | - | - | 18,305 |
| General Administration | - | 1,321 | - | 1,321 | 56,492 |
| School Administration | - | - | - | - | 26,390 |
| Operation & Maintenance of Plant | - | 384,359 | 10,667 | 395,026 | 395,026 |
| Student Transportation | - | - | - | - | 8,145 |
| Food Services Operations | - | - | - | - | 181,379 |
| Capital outlay | - | 124,417 | - | 124,417 | 184,151 |
| Total expenditures | - | 510,097 | 10,667 | 520,764 | 1,427,333 |
| Excess (deficiency) of revenues over expenditures | - | (342,756) | (10,667) | (353,423) | (355,291) |
| Fund balance at beginning of the year | 9,703 | 332,452 | 10,667 | 352,822 | 455,783 |
| Fund balance at end of the year | \$ 9,703 | \$ (10,304) | \$ - | \$ (601) | \$ 100,492 |

(12 of 12)

BUDGETARY PRESENTATION

**NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2013**

FOOD SERVICE

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 2-4, 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.

FRESH FRUITS AND VEGETABLES

To assist States, through cash grants, in providing free fresh fruits and vegetables to school children in designated participating schools beginning in school year 2004/2006. Authorization granted under National School Lunch Act, as amended, 42 U.S.C. 1769.

IDEA-B "RISK POOL"

The IDEA-B "Risk Pool" 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.

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.

TITLE V

To assist State and Local educational agencies in the reform of elementary and secondary education. Authorized by the 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.

**NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2013**

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.

21ST 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.

TITLE I SCHOOL IMPROVEMENT

To develop parental involvement in the school curriculum. The program is funded by the United States government under P.L. 100-297.

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 is granted by Elementary and Secondary Education Act of 1965 (ESEA), as amended, Public Law 107-110.

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.

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, 103-14, 103-333, 104-91, 104-191, 104-193, 104-208, and 104-134; Balanced Budget Act of 1997, Public Law 105-33.

ELEMENTARY SCHOOL COUNSELING

To conduct nationally significant programs to improve the quality of education, assist all students to meet challenging State content standards, and contribute to the achievement of elementary and secondary students. Authorized through Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title V, Part D, Subpart 1.

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.

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.

**NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2013**

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.

DUAL CREDIT INSTRUCTIONAL MATERIALS

To provide instructional materials to be used for a dual credit course approved by Higher Education Department (HED) and through a college/university for which the district has an approved agreement.

SCHOOL BUS

To provide school buses that meet the New Mexico School Bus Construction Standards and must be ordered by October 1, 2012.

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.

LIBRARIES GO BOND 2010

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. Authorized through Senate Bill 2010 SB333

WRITING TO READ

To purchase Discovery Education Assessment for English language arts and math in grades 4 through 10 for the school year 2012-2013.

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.

**NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2013**

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.

LIBRARY GO BOND 2006

Funding made available to update and expand library collections.

SCIENCE INSTRUCTIONAL MATERIALS

For the purchase of science supplies (kits, kit refills, or supplies needed for inquiry or project-based science). Supplies are to be utilized during regular instruction hours.

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.

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 FUND - NO. 21000
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------------------------|------------------|----------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Food and milk reimbursements | \$ 167,250 | \$ 167,250 | \$ 167,034 | \$ (216) |
| Local sources: | | | | |
| Fees and activities | <u>1,350</u> | <u>1,350</u> | <u>1,781</u> | <u>431</u> |
| Total revenues | 168,600 | 168,600 | 168,815 | 215 |
| Expenditures: | | | | |
| Current: | | | | |
| Food Services Operations | <u>170,434</u> | <u>170,434</u> | <u>169,385</u> | <u>1,049</u> |
| Excess (deficiency) of revenues over expenditures | (1,834) | (1,834) | (570) | 1,264 |
| Beginning cash balance budgeted | 1,834 | 1,834 | - | (1,834) |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>4,473</u> | <u>4,473</u> |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 3,903 | <u>\$ 3,903</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in inventory | | | <u>3,819</u> | |
| | | | <u>\$ 7,722</u> | |

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

ATHLETICS FUND - NO. 22000
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------------------------|------------------|---------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Local sources: | | | | |
| Fees and activities | \$ 35,650 | \$ 55,055 | \$ 42,540 | \$ (12,515) |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | <u>35,650</u> | <u>55,055</u> | <u>51,380</u> | <u>3,675</u> |
| Excess (deficiency) of revenues over expenditures | - | - | (8,840) | (8,840) |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>1,955</u> | <u>1,955</u> |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | <u>(6,885)</u> | <u>\$ (6,885)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | <u>-</u> | |
| | | | <u>\$ (6,885)</u> | |

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

TITLE I FUND - NO. 24101
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|-----------|-------------------|---------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 88,869 | \$ 99,759 | \$ 116,361 | \$ 16,602 |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 32,842 | 60,549 | 46,125 | 14,424 |
| Support Services: | | | | |
| Instruction | - | 18,745 | 17,749 | 996 |
| General Administration | 56,027 | 20,465 | 18,490 | 1,975 |
| Total expenditures | 88,869 | 99,759 | 82,364 | 17,395 |
| | | | | |
| Excess of revenues over expenditures | - | - | 33,997 | 33,997 |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | 33,997 | \$ 33,997 |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | (33,997) | |
| | | | \$ - | |

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

ENTITLEMENT IDEA-B FUND - NO. 24106
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 93,679 | \$ 101,289 | \$ 180,383 | \$ 79,094 |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 78,350 | 73,187 | 73,187 | - |
| Support Services: | | | | |
| General Administration | 1,200 | 6,248 | 6,248 | - |
| School Administration | 14,129 | 21,854 | 21,853 | 1 |
| Total expenditures | 93,679 | 101,289 | 101,288 | 1 |
| | | | | |
| Excess of revenues over expenditures | - | - | 79,095 | 79,095 |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | 79,095 | \$ 79,095 |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | (79,095) | |
| | | | \$ - | |

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

DISCRETIONARY IDEA-B FUND - NO. 24107
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 FUND - NO. 24109
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|--------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 4,017 | \$ 4,456 | \$ 6,104 | \$ 1,648 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | <u>4,017</u> | <u>4,456</u> | <u>4,456</u> | <u>-</u> |
| Excess of revenues over expenditures | - | - | 1,648 | 1,648 |
| 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> | 1,648 | <u>\$ 1,648</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>(1,648)</u> | |
| | | | <u>\$ -</u> | |

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

FRESH FRUITS AND VEGETABLES FUND - NO. 24118
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------------------------|------------------|--------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 4,998 | \$ 4,998 | \$ 2,760 | \$ (2,238) |
| Expenditures: | | | | |
| Current: | | | | |
| Food Services Operations | <u>4,998</u> | <u>4,998</u> | <u>4,998</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | - | - | (2,238) | (2,238) |
| 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> | (2,238) | <u>\$ (2,238)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>2,238</u> | |
| | | | <u>\$ -</u> | |

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

IDEA-B "RISK POOL" FUND - NO. 24120
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|-------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ - | \$ 532 | \$ 835 | \$ 303 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 532 | 532 | - |
| Excess of revenues over expenditures | - | - | 303 | 303 |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 303 | <u>\$ 303</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | (303) | |
| | | | <u>\$ -</u> | |

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

ENHANCING EDUCATION FUND - NO. 24133
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

COMPREHENSIVE SCHOOL REFORM FUND - NO. 24135
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

TITLE V FUND - NO. 24150
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

TITLE III ENGLISH LANGUAGE FUND - NO. 24153
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------|------------------|-----------|-------------------------------------|---------------------------------------------------------|
| | Original | Final | | (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 8,497 | \$ 13,520 | \$ - | \$ (13,520) |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 8,497 | 13,250 | 7,956 | 5,294 |
| Support Services: | | | | |
| General Administration | - | 270 | 270 | - |
| Total expenditures | 8,497 | 13,520 | 8,226 | 5,294 |
| Excess (deficiency) of revenues over expenditures | - | - | (8,226) | (8,226) |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | (8,226) | \$ (8,226) |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 8,226 | |
| | | | \$ - | |

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

TEACHER/PRINCIPAL TRAINING FUND - NO. 24154
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|---------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ 33,302 | \$ 35,263 | \$ 40,895 | \$ 5,632 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | <u>33,302</u> | <u>35,263</u> | <u>13,057</u> | <u>22,206</u> |
| Excess of revenues over expenditures | - | - | 27,838 | 27,838 |
| 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> | 27,838 | <u>\$ 27,838</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>(27,644)</u> | |
| | | | <u>\$ -</u> | |

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

21ST CENTURY COMMUNITY LIVING CENTERS FUND - NO. 24159
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | \$ - | \$ - | - | \$ - |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | \$ - | |

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

TITLE I SCHOOL IMPROVEMENT FUND - NO. 24162
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|------------|-------------------|---------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal grant | \$ - | \$ 112,168 | \$ 51,282 | \$ (60,886) |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 100,248 | 92,337 | 7,911 |
| Support Services: | | | | |
| General Administration | - | 6,920 | 6,920 | - |
| School Administration | - | 5,000 | 1,424 | 3,576 |
| Total expenditures | - | 112,168 | 100,681 | 11,487 |
| | | | | |
| Excess (deficiency) of revenues over expenditures | - | - | (49,399) | (49,399) |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | (49,399) | \$ (49,399) |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 49,399 | |
| | | | \$ - | |

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

IDEA TECHNOLOGY FUND - NO. 24166
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 FUND - NO. 24167
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

ARRA - TITLE I SCHOOL IMPROVEMENT FUND - NO. 24262
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

TITLE XIX MEDICAID FUND - NO. 25153
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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

ELEMENTARY SCHOOL COUNSELING FUND - NO. 25215
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|------------|-------------------|---------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal direct grant | \$ - | \$ 399,946 | \$ 157,812 | \$ (242,134) |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| Students | - | 376,703 | 169,726 | 206,977 |
| General Administration | - | 23,243 | 23,243 | - |
| Total expenditures | - | 399,946 | 192,969 | 206,977 |
| | | | | |
| Excess (deficiency) of revenues over expenditures | - | - | (35,157) | (35,157) |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | (35,157) | \$ (35,157) |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 35,157 | |
| | | | \$ - | |

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

RURAL EDUCATION ACHIEVEMENT FUND - NO. 25233
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|----------|-------------------|---------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Federal sources: | | | | |
| Federal direct grant | \$ - | \$ 8,721 | \$ 5,397 | \$ (3,324) |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 5,721 | 5,607 | 114 |
| Support Services: | | | | |
| School Administration | - | 3,000 | 3,113 | (113) |
| Total expenditures | - | 8,721 | 8,720 | 1 |
| | | | | |
| Excess (deficiency) of revenues over expenditures | - | - | (3,323) | (3,323) |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | (3,323) | \$ (3,323) |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 3,323 | |
| | | | \$ - | |

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

ENLACE UNM FUND - NO. 26103
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

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

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

LANL FOUNDATION FUND - NO. 26113
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|---------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Local sources: | | | | |
| Grant | \$ 36,763 | \$ 36,763 | \$ 36,763 | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | <u>36,763</u> | <u>36,763</u> | <u>29,649</u> | <u>7,114</u> |
| Excess of revenues over expenditures | - | - | 7,114 | 7,114 |
| 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> | 7,114 | <u>\$ 7,114</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>(3,391)</u> | |
| | | | <u>\$ 3,723</u> | |

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

PNM FOUNDATION FUND - NO. 26123
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

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

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

SAVE THE CHILDREN FUND - NO. 26143
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | 3 | 3 |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 3 | <u>\$ 3</u> |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | <u>\$ 3</u> | |

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

DUAL CREDIT INSTRUCTIONAL MATERIALS FUND - NO. 27103
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|----------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ 1,012 | \$ - | \$ (1,012) |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 1,012 | - | 1,012 |
| | | | | |
| Excess of revenues over expenditures | - | - | - | - |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | - | \$ - |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | \$ - | |

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

SCHOOL BUS FUND - NO. 27104
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------------------------------------|------------------|-------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ 59,734 | \$ - | \$ (59,734) |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Equipment | - | 59,734 | 59,734 | - |
| Excess (deficiency) of revenues over expenditures | - | - | (59,734) | (59,734) |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | (59,734) | <u>\$ (59,734)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>59,734</u> | |
| | | | <u>\$ -</u> | |

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

GO BOND LIBRARY FUND - NO. 27105
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------|-------------------------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ - | \$ 2,215 | \$ 2,215 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | - |
| Excess of revenues over expenditures | - | - | 2,215 | 2,215 |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 2,215 | <u>\$ 2,215</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | (2,215) | |
| | | | <u>\$ -</u> | |

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

LIBRARIES GO BOND 2010 FUND - NO. 27106
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|-------------|-------------------|-----------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ 556 | \$ 7,775 | \$ 7,219 |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| Instruction | - | 556 | 556 | - |
| Excess of revenues over expenditures | - | - | 7,219 | 7,219 |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 7,219 | <u>\$ 7,219</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | (7,219) | |
| | | | <u>\$ -</u> | |

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

WRITING TO READ FUND - NO. 27111
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------------------------------------|------------------|-------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ 3,125 | \$ 2,599 | \$ (526) |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 3,125 | 3,125 | - |
| Excess (deficiency) of revenues over expenditures | - | - | (526) | (526) |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | (526) | <u>\$ (526)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>526</u> | |
| | | | <u>\$ -</u> | |

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

TECHNOLOGY FOR EDUCATION FUND - NO. 27117
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | 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 FUND - NO. 27120
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | - | - |
| 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 FUND - NO. 27138
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | 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

TRUANCY INITIATIVE FUND - NO. 27141
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------|-------------------------------------|---------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| State sources: | | | | |
| State 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 payables | | | - | |
| | | | <u>\$ 801</u> | |

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

LAWS OF NM 2004 FUND - NO. 27142
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 FUND - NO. 27149
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|-----------|-------------------|----------------------------------------|
| | Original | Final | (Budgetary Basis) | Final Budget Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ 60,164 | \$ 60,164 | \$ 39,849 | \$ (20,315) |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 52,164 | 55,195 | 52,019 | 3,176 |
| Support Services: | | | | |
| Student Transportation | 8,000 | 4,969 | 8,145 | (3,176) |
| Total expenditures | 60,164 | 60,164 | 60,164 | - |
| | | | | |
| Excess (deficiency) of revenues over expenditures | - | - | (20,315) | (20,315) |
| | | | | |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | (20,315) | \$ (20,315) |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 20,315 | |
| | | | \$ - | |

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

BEGINNING TEACHER MENTORING FUND - NO. 27154
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | 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 FUND - NO. 27155
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|--------------|--------------------------|----------------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | 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

LIBRARIES GO BOND 2006 FUND - NO. 27170
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 | - | - | - | - |
| Fund balance at end of the year | \$ - | \$ - | - | \$ - |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | \$ - | |

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

SCIENCE INSTRUCTIONAL MATERIALS FUND - NO. 27176
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------------------------------|------------------|-------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ 8,092 | \$ - | \$ (8,092) |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | 8,092 | 8,092 | - |
| Excess (deficiency) of revenues over expenditures | - | - | (8,092) | (8,092) |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | (8,092) | <u>\$ (8,092)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | 8,092 | |
| | | | <u>\$ -</u> | |

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

STATE DIRECTED ACTIVITIES FUND - NO. 27200
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|--------------|--------------------------|--------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | <u>Positive (Negative)</u> |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | - |
| | | | | |
| Excess of revenues over expenditures | - | - | - | - |
| | | | | |
| Fund balance at beginning of the year | - | - | 71,751 | 71,751 |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 71,751 | <u>\$ 71,751</u> |
| | | | | |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | <u>\$ 71,751</u> | |

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

LIBRARY BOOKS FUND - NO. 27549
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | 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 FUND - NO. 29102
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

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

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

SCHOOL BASED HEALTH CENTER FUND - NO. 29130
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------|-------------|-------------------|-------------------------------|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Revenues: | | | | |
| Local sources: | | | | |
| Grant | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | - |
| Excess of revenues over expenditures | - | - | - | - |
| Fund balance at beginning of the year | - | - | 4,035 | 4,035 |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 4,035 | <u>\$ 4,035</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in payables | | | - | |
| | | | <u>\$ 4,035</u> | |

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CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2013

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

PUBLIC SCHOOL CAPITAL OUTLAY FUND - NO. 31200
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|--------------|--------------------------|-------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | Final Budget |
| | | | | 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 FUND - NO. 31400
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------|------------------|--------------|--------------------------|-------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | Final Budget |
| | | | | Positive |
| | | | | <u>(Negative)</u> |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ - | \$ - | \$ 24,594 | \$ 24,594 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | - | - | - | - |
| Excess of revenues over expenditures | - | - | 24,594 | 24,594 |
| Fund balance at beginning of the year | - | - | - | - |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | 24,594 | <u>\$ 24,594</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in grant receivable | | | <u>(24,594)</u> | |
| | | | <u>\$ -</u> | |

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

CAPITAL IMPROVEMENTS SB-9 FUND - NO. 31700
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|---------------------------------------------------|------------------|----------------|--------------------|--------------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| State sources: | | | | |
| State grant | \$ 30,059 | \$ 49,368 | \$ - | \$ (49,368) |
| Local sources: | | | | |
| District school tax levy | <u>133,041</u> | <u>133,041</u> | <u>161,987</u> | <u>28,946</u> |
| Total revenues | <u>163,100</u> | <u>182,409</u> | <u>161,987</u> | <u>(20,422)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| General Administration | - | 1,309 | 1,321 | (12) |
| Operation & Maintenance of Plant | 302,059 | 401,290 | 401,290 | - |
| Capital outlay: | | | | |
| Land and improvements | 95,000 | 62,510 | 62,506 | 4 |
| Equipment | 42,669 | 58,928 | 48,812 | 10,116 |
| Construction in progress | <u>65,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>504,728</u> | <u>524,037</u> | <u>513,929</u> | <u>10,108</u> |
| Excess (deficiency) of revenues over expenditures | (341,628) | (341,628) | (351,942) | (10,314) |
| Beginning cash balance budgeted | 341,628 | 341,628 | - | (341,628) |
| Fund balance at beginning of the year | <u>-</u> | <u>-</u> | <u>332,452</u> | <u>332,452</u> |
| Fund balance at end of the year | <u>\$ -</u> | <u>\$ -</u> | <u>(19,490)</u> | <u>\$ (19,490)</u> |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in property tax receivable | | | 7,374 | |
| Change in due from other governments | | | 1,741 | |
| Change in payables | | | 3,831 | |
| Change in deferred property taxes | | | <u>(3,760)</u> | |
| | | | <u>\$ (10,304)</u> | |

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

PUBLIC SCHOOL CAPITAL OUTLAY - 20% FUND - NO. 32100
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

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

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DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2013

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 - NO. 41000
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with |
|------------------------------------------------------|------------------|------------|-------------------|------------------------|
| | Original | Final | (Budgetary Basis) | Final Budget |
| | | | | Positive (Negative) |
| Revenues: | | | | |
| Local sources: | | | | |
| District school tax levy | \$ 402,075 | \$ 402,075 | \$ 412,430 | \$ 10,355 |
| Expenditures: | | | | |
| Current: | | | | |
| Support Services: | | | | |
| General Administration | 4,021 | 4,021 | 4,124 | (103) |
| Debt service: | | | | |
| Principal retirement | 325,000 | 325,000 | 325,000 | - |
| Bond interest paid | 77,075 | 77,075 | 77,074 | 1 |
| Reserves | 352,981 | 352,981 | - | 352,981 |
| Total expenditures | 759,077 | 759,077 | 406,198 | 352,879 |
| Excess (deficiency) of revenues over expenditures | (357,002) | (357,002) | 6,232 | 363,234 |
| Beginning cash balance budgeted | 357,002 | 357,002 | - | (357,002) |
| Fund balance at beginning of the year | - | - | 363,115 | 363,115 |
| Fund balance at end of the year | \$ - | \$ - | 369,347 | \$ 369,347 |
| RECONCILIATION TO GAAP BASIS: | | | | |
| Change in property tax receivable | | | 22,834 | |
| Change in due from other governments | | | 5,484 | |
| Change in deferred property taxes | | | (17,343) | |
| | | | \$ 380,322 | |

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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, 2013

| Activity | | Balance | | | | Balance |
|-------------|---------------------------------|----------------------|-----------------|----------------------|--|----------------------|
| <u>Fund</u> | <u>ASSETS</u> | <u>June 30, 2012</u> | <u>Receipts</u> | <u>Disbursements</u> | | <u>June 30, 2013</u> |
| 23130 | Central Office | \$ 10 | \$ 429 | \$ - | | \$ 439 |
| 23131 | Flower Acct. (Bereavement) | 793 | 87 | 323 | | 557 |
| 23199 | Interest Clearing | 1,582 | 380 | 333 | | 1,629 |
| 23211 | Class Of 2011 | 1,891 | - | - | | 1,891 |
| 23212 | Class Of 2012 | 2,811 | - | 2,502 | | 309 |
| 23213 | Class Of 2013 | 2,906 | 6,461 | 7,258 | | 2,109 |
| 23214 | Class Of 2014 | 5,414 | 6,989 | 4,374 | | 8,029 |
| 23215 | Class Of 2015 | 1,065 | 4,051 | 401 | | 4,715 |
| 23216 | Class Of 2016 | 916 | 4,353 | 827 | | 4,442 |
| 23217 | Class Of 2017 | 421 | 1,641 | 224 | | 1,838 |
| 23218 | Class Of 2018 | - | 1,654 | 227 | | 1,427 |
| 23230 | MS/HS- Admin. Acct. | 268 | 33 | - | | 301 |
| 23231 | HS Lockers | 4,364 | 328 | 4,692 | | - |
| 23232 | MS Lockers | 1,293 | 307 | 1,600 | | - |
| 23233 | Annual Account | 6,319 | 1,821 | 4,479 | | 3,661 |
| 23235 | Scholarship Account | 6,973 | - | - | | 6,973 |
| 23236 | Driving Permits | 4,148 | 300 | 4,448 | | - |
| 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 |
| 23241 | MS/HS Student Activity | - | 3,672 | 981 | | 2,691 |
| 23243 | PNM-(S.Worthington) | 884 | - | 884 | | - |
| 23244 | 7th/8th Girls Basketball | 609 | - | - | | 609 |
| 23245 | Custodian's | - | 342 | 298 | | 44 |
| 23250 | HS Cheerleaders | 3,251 | 745 | 3,660 | | 336 |
| 23251 | HS Drill Team | 1,023 | - | 1,023 | | - |
| 23252 | Concessions (Athletic) | 784 | 909 | 1,693 | | - |
| 23253 | Letterman (HS Boys B.B) | 781 | 4,783 | 5,564 | | - |
| 23254 | Letterwomen (HS Girls B.B.) | 2,365 | 4,325 | 4,037 | | 2,653 |
| 23255 | HS Baseball | 26 | 86 | 112 | | - |
| 23256 | HS Cross-Country | 76 | - | - | | 76 |
| 23257 | HS Track | 300 | - | - | | 300 |
| 23258 | HS Volleyball | 552 | - | 337 | | 215 |
| 23259 | MS/HS Honor Society | 83 | - | - | | 83 |
| 23261 | HS Girls Softball | 287 | - | - | | 287 |
| 23262 | Forensics | 738 | - | 738 | | - |
| 23263 | Science Fund | - | 4,697 | 4,639 | | 58 |
| 23272 | HS Biology Club | 1,135 | - | 782 | | 353 |
| 23276 | FFA (Future Farmers Of America) | 1,458 | 27,198 | 24,806 | | 3,850 |
| 23278 | Journalism Club | \$ 66 | \$ 563 | 271 | | \$ 358 |

(cont'd; 1 of 2)

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, 2013

| Activity | Balance | | | Balance |
|---------------------------------------|----------------------|-----------------------|-----------------------|----------------------|
| <u>Fund</u> <u>ASSETS</u> | <u>June 30, 2012</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>June 30, 2013</u> |
| 23279 Incentive Program Carry-Over | \$ 83 | \$ - | \$ - | \$ 83 |
| 23280 Industrial Arts | 1,555 | - | 198 | 1,357 |
| 23281 Mariachi Band | 320 | - | - | 320 |
| 23282 Mesa Club | 628 | 520 | - | 1,148 |
| 23283 HS Student Council | 262 | - | - | 262 |
| 23284 MS Student Council | 196 | - | - | 196 |
| 23290 MVHS Library | 528 | - | 292 | 236 |
| 23291 HS Drama Club | 5 | - | 5 | - |
| 23292 Memorial Garden Project | 40 | - | 40 | - |
| 23418 Ojo Elem- Class Of 2018 | 100 | - | 100 | - |
| 23424 Ojo Elem- Class Of 2024 | 5 | - | - | 5 |
| 23430 Ojo Elem. Admin. Acct. | 346 | - | 346 | - |
| 23432 Ojo Elem Book Fair | - | 550 | 550 | - |
| 23433 Ojo Golden Apple | - | 2,921 | 1,193 | 1,728 |
| 23435 Ojo Elem. Student Council | 366 | - | 366 | - |
| 23437 Ojo Elem. 5/6th Basketball | 2,767 | 1,089 | 2,325 | 1,531 |
| 23438 Ojo Elem. Save The Children | 1 | - | 1 | - |
| 23439 Ojo Elem. Library | 165 | - | - | 165 |
| 23440 Ojo Elem. 6th Grade Drill Team | 104 | - | 104 | - |
| 23441 Ojo Elem. Incentive | 940 | 1,375 | 441 | 1,874 |
| 23443 Ojo Elem. PTO | 526 | - | - | 526 |
| 23444 Ojo Elem Kinds in Need | - | 500 | 390 | 110 |
| 23518 El Rito Class Of 2018 | 117 | - | 117 | - |
| 23519 El Rito Class Of 2019 | 240 | - | - | 240 |
| 23530 El Rito- Admin. Acct. | 1,483 | - | 784 | 699 |
| 23531 El Rito Elmer Glue | - | 500 | - | 500 |
| 23532 El Rito Golden Apple | - | 3,000 | - | 3,000 |
| 23537 El Rito Boys/Girls B.B. (4/6th) | 4,555 | 1,270 | 3,359 | 2,466 |
| 23539 El Rito Book Fair | 54 | 1,576 | 1,566 | 64 |
| 23583 El Rito Student Council | - | 525 | 253 | 272 |
| 23585 El Rito Library | 168 | - | - | 168 |
| 23586 El Rito-6th Grade Science Bowl | 299 | - | 299 | - |
| 23597 El Rito Elem.Student Activity | 3,433 | 10,597 | 6,938 | 7,092 |
| 23598 Tech Class Fund | <u>60</u> | <u>-</u> | <u>60</u> | <u>-</u> |
| Pooled cash and investments | <u>\$ 75,701</u> | <u>\$ 100,577</u> | <u>\$ 101,284</u> | <u>\$ 74,994</u> |
| LIABILITIES | | | | |
| Deposits held for others | <u>\$ 75,701</u> | <u>\$ 100,577</u> | <u>\$ 101,284</u> | <u>\$ 74,994</u> |

(2 of 2)

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

SCHEDULE OF PLEDGED COLLATERAL
 June 30, 2013

| | <u>Community Bank</u> | <u>First National Bank of New Mexico</u> | <u>Total</u> |
|-------------------------------------------|---------------------------|----------------------------------------------|-------------------|
| Cash on deposit at June 30, 2013 | \$ 357,384 | \$ 79,540 | \$ 436,924 |
| Less FDIC coverage | <u>250,000</u> | <u>79,540</u> | <u>329,540</u> |
| Uninsured funds | <u>\$ 107,384</u> | <u>\$ -</u> | <u>\$ 107,384</u> |
| | | | |
| 50% collateral requirement | \$ 53,692 | \$ - | \$ 53,692 |
| Pledged collateral | <u>301,518</u> | <u>-</u> | <u>301,518</u> |
| Excess (deficiency) of pledged collateral | <u>\$ 247,826</u> | <u>\$ -</u> | <u>\$ 247,826</u> |

Pledged collateral of financial institutions consists of the following at June 30, 2012

| <u>Community Bank:</u> | <u>Maturity</u> | <u>CUSIP #</u> | <u>Market Value</u> |
|------------------------|-----------------|----------------|---------------------|
| FHLB | 3/11/2016 | 313375RN9 | <u>\$ 301,518</u> |

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

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

CASH RECONCILIATION
 June 30, 2013

| | <u>Beginning Cash</u> | <u>Receipts</u> | <u>Distributions</u> | <u>Other</u> | <u>Net Cash End of Period</u> | <u>Adjustments to the report</u> | <u>Total Cash on Report</u> |
|------------------------------------|-----------------------|---------------------|-----------------------|--------------|-------------------------------|----------------------------------|-----------------------------|
| Operations | \$ 264,568 | \$ 4,092,792 | \$ (4,131,519) | \$ - | \$ 225,841 | \$ - | \$ 225,841 |
| Teacherage | 15,303 | 2,400 | - | - | 17,703 | - | 17,703 |
| Transportation | - | 271,210 | (271,210) | - | - | - | - |
| Instructional Materials | - | 25,351 | (25,351) | - | - | - | - |
| Food Services | - | 168,815 | (169,385) | - | (570) | - | (570) |
| Athletics | 1,955 | 42,540 | (51,380) | - | (6,885) | - | (6,885) |
| Federal Flowthrough Funds | (253,136) | 398,619 | (315,602) | - | (170,119) | - | (170,119) |
| Federal Direct Funds | (13,558) | 163,209 | (201,689) | - | (52,038) | - | (52,038) |
| Local Grants | (3,280) | 36,763 | (29,649) | - | 3,834 | - | 3,834 |
| State Flowthrough Funds | 59,168 | 52,438 | (131,671) | - | (20,065) | - | (20,065) |
| Local/State | 4,117 | - | - | - | 4,117 | - | 4,117 |
| Public School Capital Outlay | 9,703 | - | - | - | 9,703 | - | 9,703 |
| Special Capital Outlay - State | (314,878) | 24,594 | - | - | (290,284) | - | (290,284) |
| Capital Improvements SB-9 | 332,998 | 161,987 | (513,929) | - | (18,944) | - | (18,944) |
| Public School Capital Outlay - 20% | 10,667 | - | (10,667) | - | - | - | - |
| Debt Service | 352,219 | 412,430 | (406,198) | - | 358,451 | - | 358,451 |
| Agency Funds | <u>75,701</u> | <u>100,577</u> | <u>(101,284)</u> | <u>-</u> | <u>74,994</u> | <u>-</u> | <u>74,994</u> |
| Total | <u>\$ 541,547</u> | <u>\$ 5,953,725</u> | <u>\$ (6,359,534)</u> | <u>\$ -</u> | <u>\$ 135,738</u> | <u>\$ -</u> | <u>\$ 135,738</u> |

| <u>Account Name</u> | <u>Account Type</u> | <u>Bank Name</u> | <u>Bank Amount</u> | Adjustments to cash: | |
|---------------------|---------------------|---------------------|--------------------|--------------------------|-------------------|
| Operational | Checking - Interest | Community Bank | \$ 357,384 | Bank Balance | \$ 436,924 |
| Activities | Checking - Interest | First National Bank | 79,540 | Cash on hand | - |
| | | | <u>\$ 436,924</u> | Outstanding deposits | - |
| | | | | Outstanding checks | <u>(301,186)</u> |
| | | | | Total adjustment to cash | <u>\$ 135,738</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

INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds, of the Mesa Vista Consolidated School District No. 6 as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Mesa Vista Consolidated School District No. 6's basic financial statements, and the combining and individual funds and related budgetary comparisons of Mesa Vista Consolidated School District No. 6, presented as supplemental information, and have issued our report thereon dated September 20, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit, of the financial statements, we considered Mesa Vista Consolidated School District No. 6's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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. Accordingly, we do not express an opinion on the effectiveness of Mesa Vista Consolidated School District No. 6's internal control.

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 Mesa Vista Consolidated School District No. 6's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. 2012-3, and 2013-1 through 2013-5.

Hector H. Balderas, State Auditor
The Board of Education and
The Audit Committee 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. 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 2010-5, 2012-3, and 2013-1 through 2013-8.

Mesa Vista Consolidated School District No. 6's Response to Findings

Mesa Vista Consolidated School District No. 6 responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Mesa Vista Consolidated School District No. 6's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Mesa Vista Consolidated School District No. 6's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Accounting & Financial Solutions, LLC
Farmington, NM
September 20, 2013

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

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* 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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mesa Vista Consolidated School District No. 6's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Mesa Vista Consolidated School District No. 6's compliance.

Opinion on Each Major Federal Program

In our opinion, Mesa Vista Consolidated School District No. 6 complied, in all material respects, with the types of 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, 2013.

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

Report on 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 types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mesa Vista Consolidated School District No. 6's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Accounting & Financial Solutions, LLC
Farmington, NM
September 20, 2013

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2013

A. PRIOR YEAR AUDIT FINDINGS

NOT RESOLVED

2010 – 5 LACK OF TIMELY MONITORING OF BUDGET LINE ITEMS

Current Status: Not resolved. Repeated in the current year.

2012 – 3 UNTIMELY DEPOSITS

Current Status: Not resolved. Repeated in the current year.

RESOLVED

2012 – 2 MISSING BACKGROUND CHECK

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

2012 – 4 PAYMENT OF NONSALARIED PUBLIC OFFICIAL

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

2012 – 5 PAYMENT FOR FOOD FROM ACTIVITIES

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

2012 – 6C TIME CERTIFICATIONS AND TIME AND EFFORT DISTRIBUTION RECORDS

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2013

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 were six significant deficiencies 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. There were no significant deficiencies considered to be material weaknesses.
3. There were no instances of noncompliance material to the financial statements of Mesa Vista Consolidated School District No. 6 disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of the major federal awards program in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On The Schedule Of Expenditures Of Federal Awards Required By 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:
 - Elementary School Counseling CFDA# 84.215E; and
 - Title I CFDA# 84.010
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 high-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2010 – 5 LACK OF TIMELY MONITORING OF BUDGET LINE ITEMS
 (Repeat of prior year finding; updated and revised)

| | | |
|--------------------------------|---------------------------|------------------------------------|
| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
| No | 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:

| | | |
|---------------------------|------------------|----------|
| Rural Education | Support Services | \$ 113 |
| Pre-K Initiative | Support Services | \$ 3,176 |
| Capital Improvements SB-9 | Support Services | \$ 12 |
| Debt Service | General Admin | \$ 103 |

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. The condition 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 Public Education Department (when required) to receive approval to make necessary changes to the records prior to being presented for audit.

Management's response: Mesa Vista School District's Business Manager will implement 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.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2012 – 3 UNTIMELY DEPOSITS
(Repeat of prior year finding; updated and revised)

| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
|--------------------------------|---------------------------|------------------------------------|
| Yes | No | Yes |

Condition: Three of the thirty receipts reviewed totaling \$835 were deposited over seven days after being received.

Criteria: NMAC 6.20.2.14(c) states that money received and receipted shall be deposited in the bank within 24 hours or one banking day.

Cause: Deposits were not delivered to the administration office in a time that allowed for the monies to be deposited within the dictated time.

Effect of condition: The District is in violation of NMAC 6.20.2.14(c). Cash retained by management for extended periods of time are susceptible to misuse or fraud.

Recommendation: Receipts should be deposited within one banking day.

Management's response: Mesa Vista School District will work with each school site to ensure that policies and procedures are in place for depositing money. Each sponsor will turn in money on a daily basis. Each school secretary will ensure that monies are turned in to the Central Office on a daily basis. Central Office staff will make sure to have all receipts deposited within one banking day.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 1 EMPLOYEE PAID AS CONTRACT LABOR

| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
|--------------------------------|---------------------------|------------------------------------|
| Yes | No | Yes |

Condition: Employees who work regular set hours, including clocking in and clocking out with overtime, and for which uniforms and tools are supplied were being paid as contract workers, rather than as an employee.

Criteria: The District should document how the worker meets the Internal Revenue Service criteria for being a contract worker versus an employee, which is that the employer has the right to control or direct only the result of the work, and not the means and methods of accomplishing the result. The employer's control could be established through such criteria as instructing the employee when and where to do the work, instructing what order or sequence to follow when performing the work, having a written contract or employee benefits, and not allowing the contractor opportunity for loss. According to IRS rules, if an employee is misclassified as an independent contractor, the employer may be held liable for employment taxes under Section 3509 of the Internal Revenue Code.

Effect of condition: The District would be liable for all taxes required for the employer and employee if it is determined that the person was an employee, rather than a contractor.

Cause: The District was not allowed to hire security and special needs attendants as full time employees due to budget constraints and was forced to pay the individuals as contracted services in order to fill the required positions.

Recommendation: We recommend all positions within the District be analyzed to determine the applicability, even temporary part time workers, be paid as employees unless Internal Revenue Service standards for contractors are met and documented for each worker who is considered contract labor.

Management's Response: Mesa Vista School District will ensure that temporary or part-time employees will be classified as employees and will be processed through payroll and not classified as contract labor. However, the District started the Fiscal Year paying these individuals through payroll and also classified them as school employees. In September of 2012, District was instructed by the Public Education Department to pay these individuals (Security Guards and IT Tech Assistant) as contract laborers due to district being placed on Emergency Funding during Fiscal Year 12/13. District was not allowed to have any additional FTE's throughout the Fiscal Year.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 2 CONTRACT LABOR PAID AS EMPLOYEE

| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
|--------------------------------|---------------------------|------------------------------------|
| Yes | No | Yes |

Condition: Employees who work within the District at irregular times and do not reside within the District are being paid as regular employees of the District.

Criteria: The District should document how the worker meets the Internal Revenue Service criteria for being a contract worker versus an employee, which is that the employer has the right to control or direct only the result of the work, and not the means and methods of accomplishing the result. The employer's control could be established through such criteria as instructing the employee when and where to do the work, instructing what order or sequence to follow when performing the work, having a written contract or employee benefits, and not allowing the contractor opportunity for loss. According to IRS rules, if an employee is misclassified as an independent contractor, the employer may be held liable for employment taxes under Section 3509 of the Internal Revenue Code.

Effect of condition: The District is contributing to employment benefits for individuals that should not be entitled to the benefits of being a regular full-time employee of the District.

Cause: The District is carrying grant administrators as employees when the individuals are not at the district on a regular basis. The District is also paying travel expense for these individuals to travel to the District.

Recommendation: We recommend all positions within the District be analyzed to determine the applicability, even temporary part time workers, be paid as employees unless Internal Revenue Service standards for contractors are met and documented for each worker who is considered contract labor.

Management's Response: Mesa Vista School District will ensure that these individuals (Counseling Grant Personnel) will be classified as Contract Labor people and will be compensated through Accounts Payable. Benefits will not be offered and they will receive a 1099 at the end of the calendar year.

The district could also hire these individuals as employees of the district, however, if classified as employees, they will be required to report to the district on a regular schedule and reimburse them as employees.

District was also under the impression that they were in compliance to all laws that pertained to their classification based on the assistance from the Coordinator(s) and Director of this Counseling Grant.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 3 MILEAGE REIMBURSEMENT

Significant Deficiency?
Yes

Material Weakness?
No

Compliance or Other Matter?
Yes

Condition: Individuals classified as employees are being reimbursed for mileage to travel from home to the school district.

Criteria (Required for financial audits performed under Government Auditing Standards): State law NMAC 2.42.2.8 allows the school district to reimburse for travel that is occasional and irregular. The IRS does not allow employees to be reimbursed for travel from home to the first place of employment for the day, which are considered commuting miles.

Cause: The individuals requesting reimbursement are not properly classified as employees. They do not report to the district per a regular schedule. Additionally, they work for other school district in the capacity of consultants. As consultants they could bill the school for the mileage, but they lose the benefits associated with being classified as an employee.

Effect of condition: The school district is reimbursing the employees for commuting miles.

Recommendation: The district needs a policy reimburse for mileage only for travel miles after the employee has come to work. Individuals compensated by the district should be properly classified as employees or contractors.

Management's response: Mesa Vista School District will ensure that only those individuals who are in the capacity of other contract services will be reimbursed mileage to and from their business site to the School District. All Employees of the District that are being granted full benefits will not be reimbursed for travel reimbursement to and from their home site to School District, which are also considered commuting miles.

District was also under the impression that they were in compliance to all laws that pertained to reimbursement for compensated mileage reimbursement based on assistance from the Coordinator(s) and Director of this Counseling Grant.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 4 RECORDS RETENTION

Significant Deficiency?
Yes

Material Weakness?
No

Compliance or Other Matter?
Yes

Condition: An employees shredded receipts books after the end of the year believing that they were no longer needed.

Criteria: Public records are required to be retained for given period after year-end, typically three years, as per NMAC 1.15.4.

Effect of condition: The District records may not be able to complete an audit of its finances due unavailability of records because they have been destroyed.

Cause: A custodian of receipt books for the student activities determined that the 2012-2013 receipt book was no longer needed because the activity that was associated with the book was no longer active.

Recommendation: All employees should be made aware of the retention requirements applicable to the District and the destruction of records should only be performed by Administration office after all required approvals have been given.

Management's Response: Mesa Vista School District will work with each school secretary to ensure that all receipt books are turned in to the Central Office at the end of each fiscal year and will be properly stored for the required period of time. Also, District will ensure that employees are not allowed to shred any documents without informing the Central Office, per Policy and Procedures Manual.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 5 EMPLOYEE PAY VIOLATION

| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
|--------------------------------|---------------------------|------------------------------------|
| Yes | No | Yes |

Condition: Employee was compensated for five pay periods of work during one pay run.

Criteria: 1978 NMSA 50-4-2 states that “an employer in this state shall designate regular pay days, not more than sixteen days apart, as days fixed for the payment of wages to all employees paid in this state. The employer shall pay for services rendered from the first to the fifteenth days, inclusive, of any calendar month by the twenty-fifth day of the month during which services are rendered, and for all services rendered from the sixteenth to the last day of the month, inclusive, of any calendar month by the tenth day of the succeeding month.”

Cause: Payroll was not adequately reviewed and documented.

Effect of condition: The district is not in compliance with 1978 NMSA 50-4-2.

Recommendation: Time cards should be used to track actual time worked.

Management’s response: Mesa Vista School District will ensure payment for all employees within 16 days of pay period ending date.

Finding was due to New Counseling Grant, in which three individuals were compensated for back pay. District wasn't allowed budget authority till December of 2012. However, district had these individuals start work to hire Counselors for both Elementary Schools and other duties that pertained to the Counseling Grant. District was also under the impression that they were in compliance to all laws that pertained to reimbursement for compensated payroll wages based on assistance from the Coordinator(s) and Director of this Counseling Grant.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 6 PURCHASE BEFORE PURCHASE ORDER

Significant Deficiency?
No

Material Weakness?
No

Compliance or Other Matter?
Yes

Condition: Nine of the thirty disbursements tested that purchases were made prior to the approval of purchase orders. Purchase orders are used to control cash and to authorize the purchases in accordance with the authorized budget.

Criteria: Authorization for a purchase is acquired through the completion of a purchase order, which is signed by a person given authority over purchase control. The purchase order must be approved prior to the purchase or ordering of goods as per PSAB Supplement 13.

Cause: Personnel initiated and/or completed purchases prior to obtaining approval for the purchase in accordance with established policies and regulations.

Effect of condition: Any purchases made without prior authorization have the potential to cause cash deficits in the funds from which they are made or violations of the approved budget.

Recommendation: The importance of cash controls and adequate planning need to be made clear to all personnel that will be making purchases for the school.

Management's response: Mesa Vista School District will work with all employees to ensure adequate planning. Prior approval is necessary before purchasing is placed with any vendor.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 7 INCORRECT PAYMENT OF PER DIEM

Significant Deficiency?
No

Material Weakness?
No

Compliance or Other Matter?
Yes

Condition: Out of thirty travel disbursements tested, five were for per diem. Of those five, three resulted in employees being overpaid per diem. The District is paying employees a full day for meals even though the hotel and training seminars, for which the District has paid, are providing meals. This practice is allowing employees to essentially be paid for meals twice. The amount of the overpayments could not be determined due to the extent of travel expenditures and that this has been common practice.

Criteria: 2.42.2 NMAC requires the school to reimburse actuals for meals and other items if any actual expenditure is paid. The district is not supposed to pay for per diem for meals if the school already paid for the meal through the hotel, or the registration.

Cause: Travel requests and reimbursement requests were not adequately reviewed.

Effect of condition: The district incurred and reimbursed for more travel expenses for meals than was necessary.

Recommendation: All documentation for conferences and hotel accommodations should be submitted with reimbursement requests and reviewed before reimbursements are processed.

Management's response: Mesa Vista School District will ensure per-diem reimbursements are based with actual receipts if actuals are being used. The District will also ensure not to pay any employees per-diem reimbursement if the registration fee or hotel includes meals.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (cont'd)

2013 – 8 UNAUTHORIZED LOAN FROM DEBT SERVICE FUND

| <u>Significant Deficiency?</u> | <u>Material Weakness?</u> | <u>Compliance or Other Matter?</u> |
|--------------------------------|---------------------------|------------------------------------|
| No | No | Yes |

Condition: The District does not have sufficient cash available in the general fund to loan the special revenue funds money in order to keep the school district operating without borrowing from the Debt Service Fund.

Criteria: State law has restricted the use of the Debt Service fund for general operating.

Effect of Condition: Management's is out of compliance with the restrictions of the capital funds and the debt service funds.

Cause: The over expending of the Capital Project Funds and reimbursements from the states for the special revenue funds not arriving in a timely manner have caused the district to create an unauthorized loan from the Debt Service Fund.

Recommendation: Management should develop a plan to cover the expenditures in the capital project funds and to receive the reimbursements for the special revenue funds in a timely basis.

Management's Response: Management has implemented a process to request reimbursements to the Public Education Department on a biweekly basis to ensure a consistent cash balance in all funds.

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, 2013

| <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 | | \$ <u>24,512</u> |
| Pass-Through Program From: | | | | |
| New Mexico Department of Education: | | | | |
| <u>Child Nutrition Cluster:</u> | | | | |
| USDA National School Lunch Program | 10.555 | 21000 | 100,001 | |
| USDA School Breakfast Program | 10.553 | 21000 | <u>65,565</u> | |
| Total Child Nutrition Cluster | | | | 165,566 |
| Fresh Fruits and Vegetables | 10.582 | 24118 | | 4,998 |
| Pass-Through Program From: | | | | |
| New Mexico Human Service Department: | | | | |
| USDA Commodities Program | 10.550 | 21000 | | <u>10,815</u> |
| Subtotal Pass-Through Programs | | | | <u>181,379</u> |
| Total U.S. Department of Agriculture | | | | <u>205,891</u> |
| <u>U.S. Department of Education:</u> | | | | |
| Direct Programs: | | | | |
| Elementary School Counseling | 84.215E | 25215 | | 192,969 |
| Rural Education Achievement | 84.358A | 25233 | | <u>8,720</u> |
| Subtotal Direct Programs | | | | <u>201,689</u> |
| <u>U.S. Department of Education (continued):</u> | | | | |
| Pass-Through Programs From: | | | | |
| New Mexico Department of Education: | | | | |
| <u>Special Education (IDEA) Cluster:</u> | | | | |
| Entitlement IDEA-B | 84.027 | 24106 | 101,288 | |
| Preschool IDEA-B | 84.173 | 24109 | 4,456 | |
| IDEA-B "Risk Pool" | 84.027 | 24120 | <u>532</u> | |
| Total Special Education (IDEA) Cluster | | | | 106,276 |
| Title I | 84.010 | 24101 | | 82,364 |
| Title III English Language | 84.365 | 24153 | | 8,226 |
| Teacher/Principal Training | 84.367 | 24154 | | 13,254 |
| Title I School Improvement | 84.010 | 24162 | | <u>100,681</u> |
| Subtotal Pass-Through Programs | | | | <u>310,801</u> |
| Total U.S. Department of Education | | | | <u>512,490</u> |
| Total Expenditures of Federal Awards | | | | <u>\$ 718,381</u> |

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

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 2013 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 2013 cash and non-cash expenditures to ensure coverage of at least 50% (HIGH risk auditee) of federally granted funds. Actual coverage is approximately 52% of total cash and non-cash federal award program expenditures. Total cash expenditures were in the amount of \$707,566 and all non-cash expenditures amounted to \$10,815.

| <u>Major Federal Award Program Description</u> | <u>Fiscal 2013 Expenditure</u> |
|------------------------------------------------|------------------------------------|
| Cash assistance: | |
| Elementary School Counseling | \$ 192,969 |
| Title I | <u>183,045</u> |
| Total | <u>\$ 376,014</u> |

There were not any federal programs that were considered Type A programs for the 2013 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, 2013. 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. Unexpended Federal Awards

There were federal awards received during the year ended June 30, 2013 that were not expended during the year. These awards will be reported in subsequent years when they have been expended. Those amounts are as follows:

| | |
|------------------------------|-----------------|
| Cash assistance: | |
| USDA Child Nutrition Cluster | \$ <u>1,468</u> |

4. Audits performed by other entities

There were no other audits performed by other organizations on the School Districts federal grant programs in 2013.

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REQUIRED DISCLOSURE

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REQUIRED DISCLOSURES

Year Ended June 30, 2013

REQUIRED DISCLOSURE

The financial statements were prepared by the independent public accountants.

An exit conference was held September 20, 2013, during which the audit findings were discussed. The exit conference was attended by the following individuals:

MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

| | |
|----------------|-------------------------------------------------|
| Toby Martinez | President, Board of Education / Audit Committee |
| Kisha Maestas | President, Board of Education / Audit Committee |
| Ernesto Valdez | Incoming Superintendent |
| Brenda Halder | Business Manager; Member, Audit Committee |

ACCOUNTING & FINANCIAL SOLUTIONS, LLC

| | |
|-----------------|---------|
| Terry Ogle, CPA | Partner |
|-----------------|---------|