

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

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COMPREHENSIVE FINANCIAL ANNUAL REPORT  
AND  
SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 2014  
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**

OFFICIAL ROSTER  
June 30, 2014

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BOARD OF EDUCATION

Robert Archuleta	President
Kisha Maestas	Vice President
Jessica Manzanares	Secretary
Toby Martinez	Member
Marvyn Jaramillo	Member

SCHOOL OFFICIALS

Ernesto Valdez	Superintendent
Brenda Halder	Business Manager

AUDIT COMMITTEE

Kisha Maestas	Member
Toby Martinez	Member
Andrea Sandoval	Member
Mario Zuniga	Member
Mary Shoemaker	Member
Ernesto Valdez	Superintendent
Brenda Halder	Business Manager

FINANCE COMMITTEE

Kisha Maestas	Member
Toby Martinez	Member
Andrea Sandoval	Member
Mario Zuniga	Member
Mary Shoemaker	Member
Ernesto Valdez	Superintendent
Brenda Halder	Business Manager

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FINANCIAL SECTION

FISCAL YEAR 2014

JULY 1, 2013 THROUGH JUNE 30, 2014

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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 comparisons for the general fund and major special revenue funds of Mesa Vista Consolidated School District No. 6, as of and for the year ended June 30, 2014, and the related notes to the financial statements which collectively comprise Mesa Vista Consolidated School District No. 6 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 nonmajor governmental funds and the budgetary comparisons for the 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, 2014, 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, 2014, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds 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, 2014, 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.

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 October 23, 2014 on our consideration of the Mesa Vista Consolidated School District No. 6's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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, New Mexico  
October 23, 2014

## BASIC FINANCIAL STATEMENTS

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

STATEMENT OF NET POSITION  
 June 30, 2014

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 774,786
Receivables:	
Delinquent property taxes receivable	430,952
Grant	721,134
Due from other governments	10,111
USDA commodities inventory	3,133
Food inventory	2,412
Non-current:	
Restricted cash	225,000
Non-depreciable assets	292,443
Depreciable capital assets, net	<u>11,637,443</u>
Total assets	<u>14,097,414</u>
<b>LIABILITIES</b>	
Accounts payable	32,726
Accrued interest	15,498
Compensated absences	29,986
Noncurrent liabilities:	
Due within one year	360,000
Due in more than one year	<u>1,845,157</u>
Total liabilities	<u>2,283,367</u>
<b>NET POSITION</b>	
Net investment in capital assets	10,124,626
Restricted for:	
Inventories	5,545
Special revenue funds	118,762
Capital projects	902,300
Debt service	402,556
General funds	225,000
Unrestricted	<u>35,258</u>
Total net position	<u>\$ 11,814,047</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, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
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	\$ 2,897,910	\$ 2,530	\$ 689,025	\$ -	\$ (2,206,355)
Support Services - Students	400,390	40,641	95,199	-	(264,550)
Support Services - Instruction	77,152	-	18,344	-	(58,808)
Support Services - General Administration	352,183	-	83,737	-	(268,446)
Support Services - School Administration	461,397	-	109,704	-	(351,693)
Central Services	302,567	-	71,940	-	(230,627)
Operations & Maintenance of Plant	967,922	-	230,139	-	(737,783)
Student Transportation	434,661	-	310,723	-	(123,938)
Food Services	247,846	2,832	213,359	-	(31,655)
Community Services	2,823	-	671	-	(2,152)
Bond interest paid	<u>72,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72,270)</u>
Total governmental activities	<u>\$ 6,217,121</u>	<u>\$ 46,003</u>	<u>\$ 1,822,841</u>	<u>\$ -</u>	<u>(4,348,277)</u>
General revenues:					
Property Taxes:					
General purposes					
17,775					
Debt service					
450,493					
Capital projects					
165,936					
Grants and contributions not restricted					
3,862,330					
Unrestricted investment earnings					
<u>1,670</u>					
Total general revenues					
<u>4,498,204</u>					
Change in net position					
149,927					
Net position - beginning					
<u>11,664,120</u>					
Net position - ending					
<u>\$ 11,814,047</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, 2014

	<u>General Fund</u>	<u>Early College Fund #27180</u>	<u>Bond Building Fund #31100</u>	<u>Special Capital Outlay - State Fund #31400</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ 437,475	\$ -
Receivables:				
Property taxes	12,584	-	-	-
Grant	-	137,282	-	290,283
Due from other governments	273	-	-	-
Due from other funds	322,257	-	398,877	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 335,114</u>	<u>\$ 137,282</u>	<u>\$ 836,352</u>	<u>\$ 290,283</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$ 32,726	\$ -	\$ -	\$ -
Due to other funds	-	137,282	-	290,283
	<u>-</u>	<u>137,282</u>	<u>-</u>	<u>290,283</u>
Total liabilities	32,726	137,282	-	290,283
Deferred inflows of resources:				
Delinquent property taxes	12,144	-	-	-
	<u>12,144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>44,870</u>	<u>137,282</u>	<u>-</u>	<u>290,283</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	-
Restricted for:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	836,352	-
Debt service	-	-	-	-
General fund	225,000	-	-	-
Unassigned	65,244	-	-	-
	<u>65,244</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>290,244</u>	<u>-</u>	<u>836,352</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 335,114</u>	<u>\$ 137,282</u>	<u>\$ 836,352</u>	<u>\$ 290,283</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, 2014

	Debt Service Fund #41000	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Pooled cash and investments	\$ 383,530	\$ 178,781	\$ 999,786
Receivables:			
Property taxes	319,111	99,257	430,952
Grant	-	293,569	721,134
Due from other governments	7,542	2,296	10,111
Due from other funds	-	-	721,134
USDA commodities inventory	-	3,133	3,133
Food inventory	<u>-</u>	<u>2,412</u>	<u>2,412</u>
 Total assets	 <u>\$ 710,183</u>	 <u>\$ 579,448</u>	 <u>\$ 2,888,662</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 32,726
Due to other funds	<u>-</u>	<u>293,569</u>	<u>721,134</u>
 Total liabilities	 -	 293,569	 753,860
Deferred inflows of resources:			
Delinquent property taxes	<u>307,627</u>	<u>95,624</u>	<u>415,395</u>
 Total liabilities and deferred inflows of resources	 <u>307,627</u>	 <u>389,193</u>	 <u>1,169,255</u>
Fund balance:			
Non-spendable:			
Inventories	-	5,545	5,545
Restricted for:			
Special revenue funds	-	118,762	118,762
Capital projects funds	-	65,948	902,300
Debt service	402,556	-	402,556
General fund	-	-	225,000
Unassigned	<u>-</u>	<u>-</u>	<u>65,244</u>
 Total fund balance	 <u>402,556</u>	 <u>190,255</u>	 <u>1,719,407</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 710,183</u>	 <u>\$ 579,448</u>	 <u>\$ 2,888,662</u>

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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, 2014

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

Fund balances - total governmental funds	\$	1,719,407
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets		20,784,096
Accumulated depreciation		(8,854,210)
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes receivable		415,395
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds		
Bonds payable		(2,195,000)
Accrued interest payable		(15,498)
Accrued vacation payable		(29,986)
Bond premiums		<u>(10,157)</u>
Net position of governmental activities	\$	<u>11,814,047</u>

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, 2014

	General Fund	Early College Fund #27180	Bond Building Fund #31100	Special Capital Outlay - State Fund #31400
<b>Revenues:</b>				
Federal sources:				
Forest reserve	\$ 23,867	\$ -	\$ -	\$ -
Federal flowthrough grants	21,765	-	-	-
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State equalization guarantee	3,817,776	-	-	-
Transportation	310,723	-	-	-
State instructional material	25,076	-	-	-
State grant	225,000	137,282	-	-
Local sources:				
Grant	-	-	-	-
District school tax levy	16,780	-	-	-
Fees and activities	2,530	-	-	-
Earnings from investments	1,670	-	-	-
Miscellaneous	<u>20,687</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	<u>4,465,874</u>	<u>137,282</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Instruction	2,125,560	106,336	-	-
Support Services:				
Students	133,319	-	-	-
Instruction	49,290	-	-	-
General Administration	268,556	7,358	-	-
School Administration	404,304	-	-	-
Central Services	275,646	-	-	-
Operation & Maintenance of Plant	805,551	-	613	-
Student Transportation	362,719	23,588	-	-
Food Services Operations	16,563	-	-	-
Community Services	2,572	-	-	-
Capital outlay	-	-	5,172	-
Debt service:				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Bond issuance costs	<u>-</u>	<u>-</u>	<u>22,863</u>	<u>-</u>
Total expenditures	<u>4,444,080</u>	<u>137,282</u>	<u>28,648</u>	<u>-</u>
over expenditures	<u>21,794</u>	<u>-</u>	<u>(28,648)</u>	<u>-</u>
<b>Other financing sources and financing uses:</b>				
Sale of bonds	-	-	865,000	-
Transfers in	45,684	-	-	-
Transfers out	-	-	-	-
Refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and financing uses	<u>45,684</u>	<u>-</u>	<u>865,000</u>	<u>-</u>
Net change in fund balance	67,478	-	836,352	-
Fund balance at beginning of the year	<u>222,766</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ 290,244</u>	<u>\$ -</u>	<u>\$ 836,352</u>	<u>\$ -</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  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Year Ended June 30, 2014

	<u>Debt Service</u> <u>Fund #41000</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Revenues:			
Federal sources:			
Forest reserve	\$ -	\$ -	\$ 23,867
Federal flowthrough grants	-	298,630	320,395
Federal direct grants	-	236,254	236,254
Food and milk reimbursements	-	198,078	198,078
USDA Commodities	-	15,281	15,281
State sources:			
State equalization guarantee	-	-	3,817,776
Transportation	-	-	310,723
State instructional material	-	-	25,076
State grant	-	319,743	682,025
Local sources:			
Grant	-	42,000	42,000
District school tax levy	422,226	153,254	592,260
Fees and activities	-	43,473	46,003
Earnings from investments	-	-	1,670
Miscellaneous	-	-	20,687
Total revenue	422,226	1,306,713	6,332,095
Expenditures:			
Current:			
Instruction	-	408,174	2,640,070
Support Services:			
Students	-	231,446	364,765
Instruction	-	21,160	70,450
General Administration	3,950	18,121	297,985
School Administration	-	16,040	420,344
Central Services	-	-	275,646
Operation & Maintenance of Plant	-	75,637	881,801
Student Transportation	-	9,680	395,987
Food Services Operations	-	209,231	225,794
Community Services	-	-	2,572
Capital outlay	-	171,400	176,572
Debt service:			
Principal retirement	325,000	-	325,000
Bond interest paid	71,042	-	71,042
Bond issuance costs	-	-	22,863
Total expenditures	399,992	1,160,889	6,170,891
over expenditures	22,234	145,824	161,204
Other financing sources and financing uses:			
Sale of bonds	-	-	865,000
Transfers in	-	-	45,684
Transfers out	-	(45,684)	(45,684)
Refunds	-	(10,377)	(10,377)
Total other financing sources and financing uses	-	(56,061)	854,623
Net change in fund balance	22,234	89,763	1,015,827
Fund balance at beginning of the year	380,322	100,492	703,580
Fund balance at end of the year	\$ 402,556	\$ 190,255	\$ 1,719,407

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

Year Ended June 30, 2014

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

Net change in fund balance - total governmental funds	\$	1,015,827
<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		176,572
Depreciation		(546,737)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
<p>Deferred property taxes at:</p>		
June 30, 2013		(373,451)
June 30, 2014		415,395
<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 premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. These differences in the treatment of long-term debt and related items consist of:</p>		
Current year principal payments		325,000
Bonds sold		(865,000)
Bond premium amortization		3,386
<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>		
<p>Compensated absences at:</p>		
June 30, 2013		30,149
June 30, 2014		(29,986)
<p>Accrued interest at:</p>		
June 30, 2013		14,270
June 30, 2014		(15,498)
Change in net position of governmental activities	\$	<u>149,927</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Forest reserve	\$ -	\$ 23,867	\$ 23,867	\$ -
Federal grant	11,250	11,250	20,977	9,727
Federal direct grant	76,243	76,243	787	(75,456)
State sources:				
State equalization guarantee	3,835,083	3,817,183	3,817,776	593
Transportation	253,967	310,723	310,723	-
State instructional material	20,503	24,350	25,076	726
State grant	-	275,000	225,000	(50,000)
Local sources:				
District school tax levy	20,087	27,050	27,905	855
Fees and activities	1,800	1,800	2,530	730
Earnings from investments	600	600	1,669	1,069
Miscellaneous	<u>3,025</u>	<u>3,025</u>	<u>9,642</u>	<u>6,617</u>
Total revenues	<u>4,222,558</u>	<u>4,571,091</u>	<u>4,465,952</u>	<u>(105,139)</u>
<b>Expenditures:</b>				
Current:				
Instruction	2,109,632	2,139,250	2,106,842	32,408
Support Services:				
Students	276,930	200,023	174,697	25,326
Instruction	72,689	49,315	49,289	26
General Administration	252,153	270,803	268,001	2,802
School Administration	334,394	404,313	404,304	9
Central Services	264,073	277,294	275,297	1,997
Operation & Maintenance of Plant	760,964	807,279	787,808	19,471
Student Transportation	253,967	310,723	310,723	-
Other Support Services	1,623	243,948	-	243,948
Food Services Operations	39,136	36,561	16,563	19,998
Community Services Operations	<u>-</u>	<u>2,575</u>	<u>2,572</u>	<u>3</u>
Total expenditures	<u>4,365,561</u>	<u>4,742,084</u>	<u>4,396,096</u>	<u>345,988</u>
Excess (deficiency) of revenues over expenditures	<u>(143,003)</u>	<u>(170,993)</u>	<u>69,856</u>	<u>240,849</u>
Other financing sources and financing uses:				
Transfers in	-	-	45,684	45,684
Transfers out	<u>-</u>	<u>-</u>	<u>(19,501)</u>	<u>(19,501)</u>
Total other financing sources and financing uses	<u>-</u>	<u>-</u>	<u>26,183</u>	<u>26,183</u>
Net change in fund balance	(143,003)	(170,993)	96,039	267,032
Beginning cash balance budgeted	143,003	170,993	-	(170,993)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>222,766</u>	<u>222,766</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>318,805</u>	<u>\$ 318,805</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			1,058	
Change in due from other governments			(141)	
Change in payables			(28,483)	
Change in deferred property taxes			<u>(995)</u>	
			<u>\$ 290,244</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**

EARLY COLLEGE FUND - NO. 27180  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 137,282	\$ -	\$ (137,282)
 Expenditures:				
Current:				
Instruction	-	106,336	106,336	-
Support Services:				
General Administration	-	7,358	7,358	-
Student Transportation	-	23,588	23,588	-
Total expenditures	-	137,282	137,282	-
 Excess (deficiency) of revenues over expenditures	-	-	(137,282)	(137,282)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(137,282)	<u>\$ (137,282)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			137,282	
			<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**

AGENCY FUNDS  
Statement of Fiduciary Assets and Liabilities  
June 30, 2014

ASSETS

Pooled cash and investments	\$ <u>78,852</u>
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LIABILITIES

Deposits held for others	\$ <u>78,852</u>
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The notes to the financial statements are an integral part of this statement.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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## I. SUMMARY OF ALL SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

Mesa Vista Consolidated School District (District) is a special purpose government corporation governed by an elected five-member Board of Education. The Board of Education is the basic level of government, which has oversight responsibility and control over all activities related to the public school education in the 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*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*.

#### 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, 2014

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

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

During fiscal year 2014, Mesa Vista Consolidated School District No. 6 adopted the following GASB Statements:

- 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 70, *Accounting and Financial Reporting for Nonexchange Financial*, 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.

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 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 requires the liability of defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. This Statement will be effective for the year ended June 30, 2015.
- GASB 69, *Government Combinations and Disposals of Government Operations*, which 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 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date (Amendment to GASB 68)*, improve accounting and financial reporting by addressing an issue in Statement No. 68, *Accounting and Financial Reporting for Pensions*, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities. This Statement will be effective at the implementation of GASB 68.

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.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

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

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.

**Early College Special Revenue Fund** – will provide rigorous, relevant, and results-driven career and technical education (CTE), which will both identify effective programs and support the expansion of existing programs that have a record of success.

**Bond Building Fund Capital Projects 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.

**Special Capital Outlay - State Capital Projects Fund** – 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

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.



# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

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

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

#### 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
Vehides	5-7
Office equipment	5
Computer equipment	3-5

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

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

#### 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.

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.

#### 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, 2014.

##### 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, 2014.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

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

#### 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 is presented on the Statement of Net Position and may be presented in any of three components.

##### a. Net investment in capital assets

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.

##### b. Restricted Net Position

Net Position is 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 "net investment in capital assets" 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.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

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

#### 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 \$3,817,776 in state equalization guarantee distributions during the year ended June 30, 2014.

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 \$310,723 in transportation distributions during the year ended June 30, 2014.

## 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.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

### A. Budgetary Information (cont'd)

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, 2014 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	\$ 4,365,561	\$ 4,742,084
Special Revenue Fund	626,362	1,640,792
Capital Projects Fund	1,007,613	1,019,489
Debt Service Fund	<u>749,953</u>	<u>749,953</u>
Totals	<u>\$ 6,749,489</u>	<u>\$ 8,152,318</u>

### B. Budgetary Violations

The District did not have any budgetary violations during the year ended June 30, 2014.

### C. Deficit Fund Equity

There was one deficit fund balance of \$10,618 in the Transportation Fund as of June 30, 2014. 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, 2014, the carrying amount of the District's deposits was \$1,078,638 and the bank balance was \$1,574,521 with the difference consisting of outstanding checks. Of this balance \$333,677 was covered by federal depository insurance and \$1,121,076 was covered by collateral held in joint safekeeping by a third party.

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

#### B. Cash and Temporary Investments (cont'd)

##### 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, 2014, \$119,768 of the District's bank balance of \$1,574,521 was exposed to custodial risk as follows:

	Community <u>Bank</u>	Valley National <u>Bank</u>	<u>Total</u>
Uninsured and uncollateralized	\$ 119,768	\$ -	\$ 119,768
Uninsured and collateral held by pledging bank's trust dept not in the District's name	1,121,076	-	1,121,076
Total uninsured	1,240,844	-	1,240,844
Insured (FDIC)	250,000	83,677	333,677
Total deposits	\$ 1,490,844	\$ 83,677	\$ 1,574,521
State of New Mexico collateral requirement:			
50% of uninsured public fund bank deposits	\$ 620,422	\$ -	\$ 620,422
Pledged security	1,121,076	-	1,121,076
Over collateralization	\$ 500,654	\$ -	\$ 500,654

The collateral pledged is listed on Page 146 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.

##### Restricted Cash

The District received \$225,000 from the New Mexico Public Education Department to assist in covering individual funds until those funds have received reimbursements for expenditures. The monies are restricted for that purpose until after June 30, 2015.

#### 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>Property Taxes</u>	<u>Grant</u>	<u>Governments</u>	<u>Funds</u>
Major Funds:				
General	\$ 12,584	\$ -	\$ 273	\$ 322,257
Early College	-	137,282	-	-
Bond Building	-	-	-	398,877
Special Capital Outlay - State	-	290,283	-	-
Debt Service	319,111	-	7,542	-
Other Governmental Funds	99,257	293,569	2,296	-
Total	\$ 430,952	\$ 721,134	\$ 10,111	\$ 721,134

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

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

#### B. Receivables (cont'd)

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

	<u>Unavailable</u>	<u>Unearned</u>
Grant drawdowns prior to meeting all eligibility requirements		
Other Governmental Funds	\$ -	\$ -
Delinquent property taxes		
General Fund	12,144	-
Debt Service Fund	307,627	-
Other Governmental Funds	<u>95,624</u>	<u>-</u>
Total deferred/unearned revenue for governmental funds	<u>\$ 415,395</u>	<u>\$ -</u>

#### C. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	<u>\$ 292,443</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,443</u>
Capital assets being depreciated:				
Land improvements	959,330	-	-	959,330
Buildings and improvements	17,665,763	5,171	-	17,670,934
Furniture, fixtures, and equipment	<u>1,689,988</u>	<u>171,401</u>	<u>-</u>	<u>1,861,389</u>
Total capital assets being depreciated	<u>20,315,081</u>	<u>176,572</u>	<u>-</u>	<u>20,491,653</u>
Less accumulated depreciation for:				
Land improvements	(284,213)	(54,288)	-	(338,501)
Buildings and improvements	(6,641,544)	(415,988)	-	(7,057,532)
Furniture, fixtures, and equipment	<u>(1,381,716)</u>	<u>(76,461)</u>	<u>-</u>	<u>(1,458,177)</u>
Total accumulated depreciation	<u>(8,307,473)</u>	<u>(546,737)</u>	<u>-</u>	<u>(8,854,210)</u>
Total capital assets being depreciated, net	<u>12,007,608</u>	<u>(370,165)</u>	<u>-</u>	<u>11,637,443</u>
Total capital assets, net	<u>\$ 12,300,051</u>	<u>\$ (370,165)</u>	<u>\$ -</u>	<u>\$ 11,929,886</u>

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

#### C. Capital Assets (cont'd)

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

<u>Depreciation Allocation to Functions</u>	
Instruction	\$ 257,840
Support Services - Students	35,625
Support Services - Instruction	6,865
Support Services - General Administration	31,335
Support Services - School Administration	41,053
Central Services	26,921
Operations & Maintenance of Plant	86,121
Student Transportation	38,674
Food Services	22,052
Community Services	<u>251</u>
Total Depreciation Expense	<u>\$ 546,737</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.

#### 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, 2014 were:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 322,257	\$ -
Early College	-	137,282
Bond Building	398,877	-
Capital Outlay - State	-	290,283
Other Governmental Funds	<u>-</u>	<u>293,569</u>
Total	<u>\$ 721,134</u>	<u>\$ 721,134</u>

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

The inter-fund receivables and payables at June 30, 2014 were:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 45,684	\$ -
Other Governmental Funds	<u>-</u>	<u>45,684</u>
Total	<u>\$ 45,684</u>	<u>\$ 45,684</u>

The transfers were to clear funds that are no longer being used and were approved by the New Mexico Department of Education.



## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

#### 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, 2014 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%	\$ 990,000	\$ 325,000
Series 2008	500,000	2.75% to 4.45%	340,000	35,000
Series 2013	<u>865,000</u>	0.448% to 2.038%	<u>865,000</u>	<u>-</u>
Total	<u>\$ 3,065,000</u>		<u>\$ 2,195,000</u>	<u>\$ 360,000</u>

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

	<u>Balance</u>
Bonds payable	\$ 2,195,000
Less: current maturities	(360,000)
Unamortized:	
Bond premiums	<u>10,157</u>
Total non-current liabilities	<u>\$ 1,845,157</u>

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

<u>General Obligation Bonds</u>			
<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2015	\$ 360,000	\$ 61,821	\$ 421,821
2016	360,000	47,386	407,386
2017	610,000	32,173	642,173
2018	50,000	12,709	62,709
2019	270,000	10,796	280,796
2020 - 2024	<u>545,000</u>	<u>9,532</u>	<u>554,532</u>
Total	<u>\$ 2,195,000</u>	<u>\$ 174,417</u>	<u>\$ 2,369,417</u>

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 made 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.

On July 11, 2014 the District issued another bond series (Series 2014) from the approved \$4,320,000 in the amount of \$865,000. The remaining authorized amount (\$2,590,000) will be issued in the future as dictated by the District's needs.

Changes in long term debt – During the year ended June 30, 2014 the following changes occurred in liabilities reported in the general obligation bonds account group:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
Compensated absences:					
Compensated vacation	\$ 30,149	\$ 26,156	\$ 26,319	\$ 29,986	\$ 29,986
Bonds payable	<u>1,655,000</u>	<u>865,000</u>	<u>325,000</u>	<u>2,195,000</u>	<u>360,000</u>
	<u>\$ 1,685,149</u>	<u>\$ 891,156</u>	<u>\$ 351,319</u>	<u>\$ 2,224,986</u>	<u>\$ 389,986</u>

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.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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## IV. OTHER INFORMATION

### A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injury to employees; and natural disasters. The New Mexico Public Schools Insurance Authority (NMSIA) was formed on April 5, 1985 under the New Mexico Public Schools Insurance Authority Act, Chapter 22, Section 2 of the New Mexico Statutes Annotated (NMSA 1978), as amended, as an insurance fund to provide health, disability and life insurance coverage (benefits coverage), and property, casualty and workers' compensation insurance coverage (risk coverage) to participating public schools, school board members, public school employees, and retirees within the State of New Mexico. The District is one of 91 members that participate in NMPSIA. Participation in NMPSIA is mandatory for all K-12 public schools except those with enrollment exceeding 60,000 students. Participation is voluntary for other public education institutions. The District pays an annual premium to the pool for its general insurance coverage. The agreement for formation of NMPSIA provides that the pool will be self-sustaining through member premiums. NMPSIA establishes self-insured retentions by line of coverage and procures insurance or reinsurance, where indicated, in excess of the self-insured retention on a per occurrence basis. NMPSIA will publish its own financial report for the year ended June 30, 2014.

### 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](http://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: 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 2014, the District was required to contribute 13.15% of the gross covered salary for employees whose annual salary is \$20,000 or less, and 13.15% 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, 2014, 2013, and 2012, were \$360,673, \$267,545, and \$246,682, respectively, which equal the amount of the required contributions for each fiscal year.

# NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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## IV. OTHER INFORMATION (cont'd)

### 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.

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](http://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, 2014, 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, 2014, 2013 and 2012 were \$55,434, \$55,648, and \$48,007, respectively, which equal the required contributions for each year.

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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### IV. OTHER INFORMATION (cont'd)

#### 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.

#### E. 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.

#### F. Subsequent Events

Subsequent events were evaluated through October 23, 2014 which is the date the financial statements were available to be issued.

**GENERAL FUNDS**  
**YEAR ENDED JUNE 30, 2013**

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**OPERATING FUND**

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

**TEACHERAGE FUND**

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

**TRANSPORTATION FUND**

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

**INSTRUCTIONAL MATERIALS FUND**

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

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

GENERAL FUND  
 Combining Balance Sheet  
 June 30, 2014

	General Funds				Total General Funds
	Operational Fund #11000	Teacherage Fund #12000	Transportation Fund #13000	Instructional Materials Fund #14000	
<b>ASSETS</b>					
Receivables:					
Property taxes	\$ 12,584	\$ -	\$ -	\$ -	\$ 12,584
Due from other governments	273	-	-	-	273
Due from other funds	301,377	20,153	-	727	322,257
Total assets	\$ 314,234	\$ 20,153	\$ -	\$ 727	\$ 335,114
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 22,108	\$ -	\$ 10,618	\$ -	\$ 32,726
Deferred inflows of resources:					
Delinquent property taxes	12,144	-	-	-	12,144
Total liabilities and deferred inflows of resources	34,252	-	10,618	-	44,870
Fund balance:					
Restricted for:					
General fund	225,000	-	-	-	225,000
Unassigned	54,982	20,153	(10,618)	727	65,244
Total fund balance	279,982	20,153	(10,618)	727	290,244
Total liabilities, deferred inflows of resources, and fund balance	\$ 314,234	\$ 20,153	\$ -	\$ 727	\$ 335,114

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, 2014

	<b>General Funds</b>				Total General <u>Fund</u>
	<u>Operational Fund #11000</u>	<u>Teacherage Fund #12000</u>	<u>Transportation Fund #13000</u>	<u>Instructional Materials Fund #14000</u>	
<b>Revenues:</b>					
Federal sources:					
Forest reserve	\$ 23,867	\$ -	\$ -	\$ -	\$ 23,867
Federal flowthrough grants	21,765	-	-	-	21,765
State sources:					
State equalization guarantee	3,817,776	-	-	-	3,817,776
Transportation	-	-	310,723	-	310,723
State instructional material	-	-	-	25,076	25,076
State grant	225,000	-	-	-	225,000
Local sources:					
District school tax levy	16,780	-	-	-	16,780
Fees and activities	80	2,450	-	-	2,530
Earnings from investments	1,670	-	-	-	1,670
Miscellaneous	<u>20,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,687</u>
Total revenue	<u>4,127,625</u>	<u>2,450</u>	<u>310,723</u>	<u>25,076</u>	<u>4,465,874</u>
<b>Expenditures:</b>					
Current:					
Instruction	2,101,211	-	-	24,349	2,125,560
Support Services:					
Students	133,319	-	-	-	133,319
Instruction	49,290	-	-	-	49,290
General Administration	268,556	-	-	-	268,556
School Administration	404,304	-	-	-	404,304
Central Services	275,646	-	-	-	275,646
Operation & Maintenance of Plant	805,551	-	-	-	805,551
Student Transportation	41,378	-	321,341	-	362,719
Food Services Operations	16,563	-	-	-	16,563
Community Services	<u>2,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,572</u>
Total expenditures	<u>4,098,390</u>	<u>-</u>	<u>321,341</u>	<u>24,349</u>	<u>4,444,080</u>
Excess (deficiency) of revenues over expenditures	29,235	2,450	(10,618)	727	21,794
Other financing sources:					
Transfers in	<u>45,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,684</u>
Net change in fund balance	74,919	2,450	(10,618)	727	67,478
Fund balance at beginning of the year	<u>205,063</u>	<u>17,703</u>	<u>-</u>	<u>-</u>	<u>222,766</u>
Fund balance at end of the year	<u>\$ 279,982</u>	<u>\$ 20,153</u>	<u>\$ (10,618)</u>	<u>\$ 727</u>	<u>\$ 290,244</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues:</b>				
Federal sources:				
Forest reserve	-	23,867	23,867	-
Federal grant	11,250	11,250	20,977	9,727
Federal direct grant	76,243	76,243	787	(75,456)
State sources:				
State equalization guarantee	3,835,083	3,817,183	3,817,776	593
State grant	-	275,000	225,000	(50,000)
Local sources:				
District school tax levy	20,087	27,050	27,905	855
Fees and activities	-	-	80	80
Earnings from investments	600	600	1,669	1,069
Miscellaneous	<u>3,025</u>	<u>3,025</u>	<u>9,642</u>	<u>6,617</u>
Total revenues	<u>3,946,288</u>	<u>4,234,218</u>	<u>4,127,703</u>	<u>(106,515)</u>
<b>Expenditures:</b>				
Current:				
Instruction	2,089,129	2,114,900	2,082,493	32,407
Support Services:				
Students	276,930	200,023	174,697	25,326
Instruction	72,689	49,315	49,289	26
General Administration	252,153	270,803	268,001	2,802
School Administration	334,394	404,313	404,304	9
Central Services	264,073	277,294	275,297	1,997
Operation & Maintenance of Plant	741,961	788,276	787,808	468
Other Support Services	1,623	243,948	-	243,948
Food Services Operations	39,136	36,561	16,563	19,998
Community Services Operations	<u>-</u>	<u>2,575</u>	<u>2,572</u>	<u>3</u>
Total expenditures	<u>4,072,088</u>	<u>4,388,008</u>	<u>4,061,024</u>	<u>326,984</u>
Excess (deficiency) of revenues over expenditures	<u>(125,800)</u>	<u>(153,790)</u>	<u>66,679</u>	<u>220,469</u>
<b>Other financing sources and financing uses:</b>				
Transfers in	-	-	45,684	45,684
Transfers out	-	-	(19,501)	(19,501)
Total other financing sources and financing	<u>-</u>	<u>-</u>	<u>26,183</u>	<u>26,183</u>
Net change in fund balance	(125,800)	(153,790)	92,862	246,652
Beginning cash balance budgeted	125,800	153,790	-	(153,790)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>205,063</u>	<u>205,063</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>297,925</u>	<u>\$ 297,925</u>
<b>RECONCILIATION TO GAAP BASIS:</b>				
Change in property tax receivable			1,058	
Change in due from other governments			(141)	
Change in payables			(17,865)	
Change in deferred property taxes			<u>(995)</u>	
			<u>\$ 279,982</u>	



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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Local sources:				
Fees and activities	\$ 1,800	\$ 1,800	\$ 2,450	\$ 650
 Expenditures:				
Current:				
Support Services:				
Operation & Maintenance of Plant	<u>19,003</u>	<u>19,003</u>	-	<u>19,003</u>
Excess (deficiency) of revenues over expenditures	(17,203)	(17,203)	2,450	19,653
Beginning cash balance budgeted	17,203	17,203	-	(17,203)
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>17,703</u>	<u>17,703</u>
Fund balance at end of the year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u>20,153</u>	<u><u>\$ 20,153</u></u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u><u>\$ 20,153</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
State sources:				
Transportation	\$ 253,967	\$ 310,723	\$ 310,723	\$ -
 Expenditures:				
Current:				
Support Services:				
Student Transportation	<u>253,967</u>	<u>310,723</u>	<u>310,723</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>(10,618)</u>	
			<u>\$ (10,618)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
State sources:				
State instructional material	\$ 20,503	\$ 24,350	\$ 25,076	\$ 726
 Expenditures:				
Current:				
Instruction	<u>20,503</u>	<u>24,350</u>	<u>24,349</u>	<u>1</u>
Excess of revenues over expenditures	-	-	727	727
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>727</u>	<u><u>\$ 727</u></u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u><u>\$ 727</u></u>	

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## NONMAJOR GOVERNMENTAL FUNDS

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheets  
 June 30, 2014  
 With Comparative Totals For June 30, 2013

	<b>Special Revenue Funds</b>			
	Food Service <u>Fund #21000</u>	Athletics <u>Fund #22000</u>	Title I <u>Fund #24101</u>	Entitlement IDEA-B <u>Fund #24106</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ 10,009	\$ 316	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	81,174	40,866
Due from other governments	-	-	-	-
USDA commodities inventory	3,133	-	-	-
Food inventory	<u>2,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 15,554</u>	<u>\$ 316</u>	<u>\$ 81,174</u>	<u>\$ 40,866</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 81,174	\$ 40,866
Deferred inflows of resources:				
Delinquent property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>81,174</u>	<u>40,866</u>
Fund balance:				
Non-spendable:				
Inventories	5,545	-	-	-
Restricted for:				
Special revenue funds	10,009	316	-	-
Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>15,554</u>	<u>316</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 15,554</u>	<u>\$ 316</u>	<u>\$ 81,174</u>	<u>\$ 40,866</u>

( cont'd; 1 of 14 )

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	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>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	287	-	753
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ -	\$ 287	\$ -	\$ 753
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ 287	\$ -	\$ 753
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	-	287	-	753
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	\$ -	\$ 287	\$ -	\$ 753

( cont'd; 2 of 14 )

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Enhancing Education <u>Fund #24133</u>	Comprehensive School Reform <u>Fund #24135</u>	Title V <u>Fund #24150</u>	Title III English Language <u>Fund #24153</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	-	15,572
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,572</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ 15,572
Deferred inflows of resources:				
Delinquent property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,572</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	-
Restricted for:				
Special revenue funds	-	-	-	-
Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,572</u>

( cont'd; 3 of 14 )



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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Title II Teacher Quality <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>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	30,385	-	8,054	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ 30,385	\$ -	\$ 8,054	\$ -
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ 30,385	\$ -	\$ 8,054	\$ -
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
Total liabilities and deferred inflows of resources	30,385	-	8,054	-
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	\$ 30,385	\$ -	\$ 8,054	\$ -

( cont'd; 4 of 14 )

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Reading First Fund #24167	ARRA - Title I School Improvement Fund #24262	Title XIX Medicaid Fund #25153	Elementary School Counseling Fund #25215
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	1,049	35,824
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ -	\$ -	\$ 1,049	\$ 35,824
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 1,049	\$ 35,824
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	1,049	35,824
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	\$ -	\$ -	\$ 1,049	\$ 35,824

( cont'd; 5 of 14 )

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	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>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ 36,686	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	7,176	-	-	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 7,176</u>	<u>\$ -</u>	<u>\$ 36,686</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ 7,176	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Delinquent property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>7,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	-
Restricted for:				
Special revenue funds	-	-	36,686	-
Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>36,686</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,176</u>	<u>\$ -</u>	<u>\$ 36,686</u>	<u>\$ -</u>

(cont'd; 6 of 14)

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Save the Children <u>Fund #26143</u>	Dual Credit Instructional Materials <u>Fund #27103</u>	School Bus <u>Fund #27104</u>	Libraries GO Bond 2010 <u>Fund #27106</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	-	1
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ -	\$ -	\$ -	\$ 1
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ 1
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	1
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

( cont'd; 7 of 14 )

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Libraries GO Bond 2012 <u>Fund #27107</u>	Writing to Read <u>Fund #27111</u>	Reads to Lead <u>Fund #27114</u>	Robotics <u>Fund #27116</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	3,137	-	4,762	8,850
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	<u>\$ 3,137</u>	<u>\$ -</u>	<u>\$ 4,762</u>	<u>\$ 8,850</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ 3,137	\$ -	\$ 4,762	\$ 8,850
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	<u>3,137</u>	<u>-</u>	<u>4,762</u>	<u>8,850</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>\$ 3,137</u>	<u>\$ -</u>	<u>\$ 4,762</u>	<u>\$ 8,850</u>

(cont'd; 8 of 14)

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Technology for Education <u>Fund #27117</u>	Obesity Program <u>Fund #27120</u>	Incentives for School Improvement <u>Fund #27138</u>	Truancy Initiative <u>Fund #27141</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	-	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
Total assets	\$ -	\$ -	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -

(cont'd; 9 of 14)

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Laws of NM 2004 <u>Fund #27142</u>	Pre-K Initiative <u>Fund #27149</u>	Beginning Teacher Mentoring <u>Fund #27154</u>	Breakfast for Elementary Students <u>Fund #27155</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	-	37,274	-	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ -	\$ 37,274	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ 37,274	\$ -	\$ -
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	-	37,274	-	-
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	\$ -	\$ 37,274	\$ -	\$ -

(cont'd; 10 of 14)

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	Kindergarten 3-Plus <u>Fund #27166</u>	Libraries GO Bond 2006 <u>Fund #27170</u>	Science Instructional Materials <u>Fund #27176</u>	2013 School Bus <u>Fund #27178</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Grant	4,964	-	-	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ 4,964	\$ -	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ 4,964	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	4,964	-	-	-
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	\$ 4,964	\$ -	\$ -	\$ -

( cont'd; 11 of 14 )



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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			
	STEM Teacher Initiative <u>Fund #27181</u>	New Mexico Grown <u>Fund #27183</u>	Next Generation Assessments <u>Fund #27185</u>	State Directed Activities <u>Fund #27200</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 71,751
Receivables:				
Property taxes	-	-	-	-
Grant	10,000	591	2,850	-
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	-
Food inventory	-	-	-	-
	-	-	-	-
Total assets	\$ 10,000	\$ 591	\$ 2,850	\$ 71,751
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ 10,000	\$ 591	\$ 2,850	\$ -
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
	-	-	-	-
Total liabilities and deferred inflows of resources	10,000	591	2,850	-
Fund balance:				
Non-spendable:				
Inventories	-	-	-	-
Restricted for:				
Special revenue funds	-	-	-	71,751
Capital projects funds	-	-	-	-
	-	-	-	-
Total fund balance	-	-	-	71,751
Total liabilities, deferred inflows of resources, and fund balance	\$ 10,000	\$ 591	\$ 2,850	\$ 71,751

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Special Revenue Funds</b>			Total
	Library Books <u>Fund #27549</u>	Wal-Mart <u>Fund #29102</u>	School Based Health Center <u>Fund #29130</u>	Non-Major Special Revenue <u>Funds</u>
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 118,762
Receivables:				
Property taxes	-	-	-	-
Grant	-	-	-	293,569
Due from other governments	-	-	-	-
USDA commodities inventory	-	-	-	3,133
Food inventory	-	-	-	<u>2,412</u>
 Total assets	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 417,876</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ 293,569
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
 Total liabilities and deferred inflows of resources	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>293,569</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	5,545
Restricted for:				
Special revenue funds	-	-	-	118,762
Capital projects funds	-	-	-	-
 Total fund balance	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>124,307</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 417,876</u>

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

GOVERNMENTAL FUNDS  
 Combining Balance Sheet  
 June 30, 2014

	<b>Capital Projects Funds</b>		Total Non-Major Capital Projects Funds	Total Nonmajor Governmental Funds
	Public School Capital Outlay Fund #31200	Capital Improvements SB-9 Fund #31700		
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ 60,019	\$ 60,019	\$ 178,781
Receivables:				
Property taxes	-	99,257	99,257	99,257
Grant	-	-	-	293,569
Due from other governments	-	2,296	2,296	2,296
USDA commodities inventory	-	-	-	3,133
Food inventory	-	-	-	2,412
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,412</u>
Total assets	<u>\$ -</u>	<u>\$ 161,572</u>	<u>\$ 161,572</u>	<u>\$ 579,448</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ 293,569
Deferred inflows of resources:				
Delinquent property taxes	<u>-</u>	<u>95,624</u>	<u>95,624</u>	<u>95,624</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>95,624</u>	<u>95,624</u>	<u>389,193</u>
Fund balance:				
Non-spendable:				
Inventories	-	-	-	5,545
Restricted for:				
Special revenue funds	-	-	-	118,762
Capital projects funds	<u>-</u>	<u>65,948</u>	<u>65,948</u>	<u>65,948</u>
Total fund balance	<u>-</u>	<u>65,948</u>	<u>65,948</u>	<u>190,255</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ -</u>	<u>\$ 161,572</u>	<u>\$ 161,572</u>	<u>\$ 579,448</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, 2014

	<b>Special Revenue Funds</b>			
	<u>Food Service</u>	<u>Athletics</u>	<u>Title I</u>	<u>Entitlement</u>
	<u>Fund #21000</u>	<u>Fund #22000</u>	<u>Fund #24101</u>	<u>IDEA-B</u>
				<u>Fund #24106</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ 94,672	\$ 97,711
Federal direct grants	-	-	-	-
Food and milk reimbursements	198,078	-	-	-
USDA Commodities	15,281	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	<u>2,832</u>	<u>40,641</u>	<u>-</u>	<u>-</u>
Total revenue	<u>216,191</u>	<u>40,641</u>	<u>94,672</u>	<u>97,711</u>
<b>Expenditures:</b>				
Current:				
Instruction	-	33,440	58,440	92,532
Support Services:				
Students	-	-	-	-
Instruction	-	-	18,310	-
General Administration	-	-	4,995	5,179
School Administration	-	-	12,927	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	208,359	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>208,359</u>	<u>33,440</u>	<u>94,672</u>	<u>97,711</u>
Excess of revenues over expenditures	<u>7,832</u>	<u>7,201</u>	<u>-</u>	<u>-</u>
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	7,832	7,201	-	-
Fund balance (deficit) at beginning of the year	<u>7,722</u>	<u>(6,885)</u>	<u>-</u>	<u>-</u>
Fund balance at end of the year	<u>\$ 15,554</u>	<u>\$ 316</u>	<u>\$ -</u>	<u>\$ -</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, 2014

	<b>Special Revenue Funds</b>			
	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>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 2,215	\$ 4,196	\$ -	\$ 753
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	2,215	4,196	-	753
<b>Expenditures:</b>				
Current:				
Instruction	-	4,010	-	753
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	186	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	4,196	-	753
Excess of revenues over expenditures	2,215	-	-	-
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Refunds	(2,215)	-	-	-
Total other financing uses	(2,215)	-	-	-
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Enhancing Education <u>Fund #24133</u>	Comprehensive School Reform <u>Fund #24135</u>	Title V <u>Fund #24150</u>	Title III English Language <u>Fund #24153</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 4,946	\$ 99	\$ -	\$ 6,157
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>4,946</u>	<u>99</u>	<u>-</u>	<u>6,157</u>
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	5,887
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	270
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,157</u>
Excess of revenues over expenditures	<u>4,946</u>	<u>99</u>	<u>-</u>	<u>-</u>
<b>Other financing uses:</b>				
Transfers out	-	(99)	-	-
Refunds	<u>(4,946)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(4,946)</u>	<u>(99)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance (deficit) 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>

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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, 2014

	<b>Special Revenue Funds</b>			
	Title II Teacher Quality <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>
Revenues:				
Federal sources:				
Federal flowthrough grants	\$ 55,101	\$ -	\$ 18,464	\$ 12,396
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	55,101	-	18,464	12,396
Expenditures:				
Current:				
Instruction	52,112	-	17,693	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	2,989	-	-	-
School Administration	-	-	771	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	55,101	-	18,464	-
Excess of revenues over expenditures	-	-	-	12,396
Other financing uses:				
Transfers out	-	-	-	(12,396)
Refunds	-	-	-	-
Total other financing uses	-	-	-	(12,396)
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Reading First Fund #24167	ARRA - Title I School Improvement Fund #24262	Title XIX Medicaid Fund #25153	Elementary School Counseling Fund #25215
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ 1,897	\$ 23	\$ -	\$ -
Federal direct grants	-	-	-	231,446
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	1,897	23	-	231,446
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	231,446
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	231,446
Excess of revenues over expenditures	1,897	23	-	-
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Refunds	(1,897)	(23)	-	-
Total other financing uses	(1,897)	(23)	-	-
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Rural Education Achievement Fund #25233	ENLACE UNM Fund #26103	LANL Foundation Fund #26113	PNM Foundation Fund #26123
Revenues:				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	4,808	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	-	-	-
Local sources:				
Grant	-	-	42,000	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	4,808	-	42,000	-
Expenditures:				
Current:				
Instruction	2,973	-	9,037	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	1,835	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,808	-	9,037	-
Excess of revenues over expenditures	-	-	32,963	-
Other financing uses:				
Transfers out	-	(11)	-	(97)
Refunds	-	-	-	-
Total other financing uses	-	(11)	-	(97)
Net change in fund balance	-	(11)	32,963	(97)
Fund balance (deficit) at beginning of the year	-	11	3,723	97
Fund balance at end of the year	\$ -	\$ -	\$ 36,686	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Save the Children Fund #26143	Dual Credit Instructional Materials Fund #27103	School Bus Fund #27104	Libraries GO Bond 2010 Fund #27106
<b>Revenues:</b>				
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	-	-	-	-
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<b>Other financing uses:</b>				
Transfers out	(3)	-	-	-
Refunds	-	-	-	-
Total other financing uses	(3)	-	-	-
Net change in fund balance	(3)	-	-	-
Fund balance (deficit) at beginning of the year	3	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Libraries GO Bond 2012 <u>Fund #27107</u>	Writing to Read <u>Fund #27111</u>	Reads to Lead <u>Fund #27114</u>	Robotics <u>Fund #27116</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	3,137	-	45,951	8,850
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	3,137	-	45,951	8,850
<b>Expenditures:</b>				
Current:				
Instruction	-	-	45,951	8,850
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	3,137	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,137	-	45,951	8,850
Excess of revenues over expenditures	-	-	-	-
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Refunds	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Technology for Education Fund #27117	Obesity Program Fund #27120	Incentives for School Improvement Fund #27138	Truancy Initiative Fund #27141
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 of revenues over expenditures	-	-	-	-
Other financing uses:				
Transfers out	(9,306)	-	(4,568)	(801)
Refunds	-	-	-	-
Total other financing uses	(9,306)	-	(4,568)	(801)
Net change in fund balance	(9,306)	-	(4,568)	(801)
Fund balance (deficit) at beginning of the year	9,306	-	4,568	801
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Laws of NM 2004 <u>Fund #27142</u>	Pre-K Initiative <u>Fund #27149</u>	Beginning Teacher Mentoring <u>Fund #27154</u>	Breakfast for Elementary Students <u>Fund #27155</u>
Revenues:				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	-	62,000	-	-
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	-	62,000	-	-
Expenditures:				
Current:				
Instruction	-	54,000	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	8,000	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	62,000	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing uses:				
Transfers out	(15)	-	(4,568)	-
Refunds	-	-	-	(34)
Total other financing uses	(15)	-	(4,568)	(34)
Net change in fund balance	(15)	-	(4,568)	(34)
Fund balance (deficit) at beginning of the year	15	-	4,568	34
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

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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, 2014

	<b>Special Revenue Funds</b>			
	Kindergarten 3-Plus <u>Fund #27166</u>	Libraries GO Bond 2006 <u>Fund #27170</u>	Science Instructional Materials <u>Fund #27176</u>	2013 School Bus <u>Fund #27178</u>
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	4,964	-	-	171,400
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	4,964	-	-	171,400
<b>Expenditures:</b>				
Current:				
Instruction	2,496	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	507	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	1,680	-	-	-
Food Services Operations	281	-	-	-
Capital outlay	-	-	-	171,400
Total expenditures	4,964	-	-	171,400
Excess of revenues over expenditures	-	-	-	-
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Refunds	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -

( cont'd; 11 of 14 )

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, 2014

	<b>Special Revenue Funds</b>			
	STEM Teacher Initiative <u>Fund #27181</u>	New Mexico Grown <u>Fund #27183</u>	Next Generation Assessments <u>Fund #27185</u>	State Directed Activities <u>Fund #27200</u>
Revenues:				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ -
Federal direct grants	-	-	-	-
Food and milk reimbursements	-	-	-	-
USDA Commodities	-	-	-	-
State sources:				
State grant	20,000	591	2,850	-
Local sources:				
Grant	-	-	-	-
District school tax levy	-	-	-	-
Fees and activities	-	-	-	-
Total revenue	<u>20,000</u>	<u>591</u>	<u>2,850</u>	<u>-</u>
Expenditures:				
Current:				
Instruction	20,000	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	2,850	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food Services Operations	-	591	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>20,000</u>	<u>591</u>	<u>2,850</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses:				
Transfers out	-	-	-	-
Refunds	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,751</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,751</u>

( cont'd; 12 of 14 )

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, 2014

	<b>Special Revenue Funds</b>			
	Library Books Fund #27549	Wal-Mart Fund #29102	School Based Health Center Fund #29130	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ 298,630
Federal direct grants	-	-	-	236,254
Food and milk reimbursements	-	-	-	198,078
USDA Commodities	-	-	-	15,281
State sources:				
State grant	-	-	-	319,743
Local sources:				
Grant	-	-	-	42,000
District school tax levy	-	-	-	-
Fees and activities	-	-	-	43,473
Total revenue	-	-	-	1,153,459
<b>Expenditures:</b>				
Current:				
Instruction	-	-	-	408,174
Support Services:				
Students	-	-	-	231,446
Instruction	-	-	-	21,160
General Administration	-	-	-	16,756
School Administration	-	-	-	16,040
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	9,680
Food Services Operations	-	-	-	209,231
Capital outlay	-	-	-	171,400
Total expenditures	-	-	-	1,083,887
Excess of revenues over expenditures	-	-	-	69,572
Other financing uses:				
Transfers out	-	(82)	(4,035)	(35,981)
Refunds	(1,262)	-	-	(10,377)
Total other financing uses	(1,262)	(82)	(4,035)	(46,358)
Net change in fund balance	(1,262)	(82)	(4,035)	23,214
Fund balance (deficit) at beginning of the year	1,262	82	4,035	101,093
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ 124,307

( cont'd; 13 of 14 )



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, 2014

	<u>Capital Projects Funds</u>			
	Public School Capital Outlay Fund #31200	Capital Improvements SB-9 Fund #31700	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Federal sources:				
Federal flowthrough grants	\$ -	\$ -	\$ -	\$ 298,630
Federal direct grants	-	-	-	236,254
Food and milk reimbursements	-	-	-	198,078
USDA Commodities	-	-	-	15,281
State sources:				
State grant	-	-	-	319,743
Local sources:				
Grant	-	-	-	42,000
District school tax levy	-	153,254	153,254	153,254
Fees and activities	-	-	-	43,473
Total revenue	<u>-</u>	<u>153,254</u>	<u>153,254</u>	<u>1,306,713</u>
Expenditures:				
Current:				
Instruction	-	-	-	408,174
Support Services:				
Students	-	-	-	231,446
Instruction	-	-	-	21,160
General Administration	-	1,365	1,365	18,121
School Administration	-	-	-	16,040
Operation & Maintenance of Plant	-	75,637	75,637	75,637
Student Transportation	-	-	-	9,680
Food Services Operations	-	-	-	209,231
Capital outlay	-	-	-	171,400
Total expenditures	<u>-</u>	<u>77,002</u>	<u>77,002</u>	<u>1,160,889</u>
Excess of revenues over expenditures	<u>-</u>	<u>76,252</u>	<u>76,252</u>	<u>145,824</u>
Other financing uses:				
Transfers out	(9,703)	-	(9,703)	(45,684)
Refunds	-	-	-	(10,377)
Total other financing uses	<u>(9,703)</u>	<u>-</u>	<u>(9,703)</u>	<u>(56,061)</u>
Net change in fund balance	(9,703)	76,252	66,549	89,763
Fund balance (deficit) at beginning of the year	<u>9,703</u>	<u>(10,304)</u>	<u>(601)</u>	<u>100,492</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ 65,948</u>	<u>\$ 65,948</u>	<u>\$ 190,255</u>

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## BUDGETARY PRESENTATION

**NONMAJOR SPECIAL REVENUE FUNDS**  
YEAR ENDED JUNE 30, 2014

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**FOOD SERVICE (Fund No. 21000)**

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 (Fund No. 22000)**

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

**TITLE I (Fund No. 24101)**

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 (Fund No. 24106 & 24107)**

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 (Fund No. 24109)**

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 (Fund No. 24118)**

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" (Fund No. 24120)**

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 (Fund No. 24133)**

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 (Fund No. 24135)**

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 (Fund No. 24150)**

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 (Fund No. 24153)**

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, 2014

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**TITLE II TEACHER QUALITY (Fund No. 24154)**

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.

**21<sup>ST</sup> CENTURY COMMUNITY LIVING CENTERS (Fund No. 24159)**

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 (Fund No. 24162)**

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

**IDEA TECHNOLOGY (Fund No. 24166)**

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 (Fund No. 24167)**

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 (Fund No. 24262)**

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 (Fund No. 25153)**

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 (Fund No. 25215)**

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 (Fund No. 25233)**

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 (Fund No. 26103)**

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, 2014

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**LANL FOUNDATION (Fund No. 26113)**

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 (Fund No. 26123)**

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

**SAVE THE CHILDREN (Fund No. 26143)**

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 (Fund No. 27103)**

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 (Fund No. 27104)**

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

**LIBRARIES GO BOND 2010 (Fund No. 27106)**

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

**LIBRARY GO BONDS 2012 (Fund No. 27107)**

Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3).

**WRITING TO READ (Fund No. 27111)**

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

**READS TO LEAD (Fund No. 27114)**

Provides an aligned approach for districts and schools to ensure that children can read by the end of third grade—giving them essential skills for future career and college success. It also provides regional and district reading coaches, supports for intervention, and professional development for parents, teachers, reading coaches, and administrators.

**ROBOTICS (Fund No. 27116)**

To purchase and install robot equipment, and related infrastructure, for the public school robot education programs that participate in the annual robot competition in Albuquerque.

**TECHNOLOGY FOR EDUCATION (Fund No. 27117)**

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 (Fund No. 27120)**

To provide for physical activities before and after school.

**INCENTIVE FOR SCHOOL IMPROVEMENTS (Fund No. 27138)**

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.

**NONMAJOR SPECIAL REVENUE FUNDS**  
YEAR ENDED JUNE 30, 2014

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**TRUANCY INITIATIVE (Fund No. 27141)**

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.

**LAWS OF NM 2004 (Fund No. 27142)**

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

**PRE-K INITIATIVE (Fund No. 27149)**

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 (Fund No. 27154)**

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 (Fund No. 27155)**

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

**KINDERGARTEN 3-PLUS (Fund No. 27166)**

To account for funds received to provide the opportunity for the district to address early literacy. The fullday kindergarten program is the first step in the implementation of a sequential early literacy approach to teaching reading.

**LIBRARY GO BOND 2006 (Fund No. 27170)**

Funding made available to update and expand library collections.

**SCIENCE INSTRUCTIONAL MATERIALS (Fund No. 27176)**

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.

**2013 SCHOOL BUSES (Fund No. 27178)**

To provide for the purchase of school buses.

**STEM TEACHER INITIATIVE (Fund No. 27181)**

The purpose of these funds is to provide a \$5,000 stipend per year to 125 highly effective STEM teachers to teach Science, Technology, Engineering, or Mathematics (grades 7-12) for two years to serve in hard to staff (low performing CD/F), rural, urban) schools.

**NEW MEXICO GROWN (Fund No. 27183)**

Funds under this award are to be used to purchase locally grown New Mexico fresh fruits and vegetables, to be made available at no charge to students. Funds have been received as appropriation through the General Appropriations Act to distribute to school districts and charter schools.

**NEXT GENERATION ASSESSMENTS (Fund No. 27185)**

Remediates deficiencies in computer devices compliant with the Partnership for Assessment of Readiness for College and Careers (PARCC). The first phase of the project is designed to assist district and school leaders in identifying gaps in assessment administration capacity, including computer-based test taking devices, and bandwidth, and exploring possible scenarios for addressing those gaps.

## NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2014

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### STATE DIRECTED ACTIVITIES (Fund No. 27200)

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 (Fund No. 27549)

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

### WALMART (Fund No. 29102)

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

### SCHOOL BASED HEALTH CENTER (Fund No. 29130)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Food and milk reimbursements	\$ 168,824	\$ 190,294	\$ 198,078	\$ 7,784
Local sources:				
Fees and activities	<u>550</u>	<u>550</u>	<u>2,832</u>	<u>2,282</u>
Total revenues	169,374	190,844	200,910	10,066
Expenditures:				
Current:				
Food Services Operations	<u>169,374</u>	<u>190,844</u>	<u>188,093</u>	<u>2,751</u>
Excess of revenues over expenditures	-	-	12,817	12,817
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>(2,238)</u>	<u>(2,238)</u>
Net change in fund balance	-	-	10,579	10,579
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>7,722</u>	<u>7,722</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	18,301	<u>\$ 18,301</u>
RECONCILIATION TO GAAP BASIS:				
Change in inventory			<u>(2,747)</u>	
			<u>\$ 15,554</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Fees and activities	\$ 43,000	\$ 43,000	\$ 40,641	\$ (2,359)
 Expenditures:				
Current:				
Instruction	<u>43,000</u>	<u>43,000</u>	<u>33,440</u>	<u>9,560</u>
Excess of revenues over expenditures	-	-	7,201	7,201
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>-</u>	<u>(6,885)</u>	<u>(6,885)</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	316	<u>\$ 316</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 316</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ 80,966	\$ 97,511	\$ 37,018	\$ (60,493)
 Expenditures:				
Current:				
Instruction	44,806	61,251	58,440	2,811
Support Services:				
Instruction	17,967	18,317	18,310	7
General Administration	18,193	4,995	4,995	-
School Administration	-	12,948	12,927	21
Total expenditures	80,966	97,511	94,672	2,839
Excess (deficiency) of revenues over expenditures	-	-	(57,654)	(57,654)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(57,654)	\$ (57,654)
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			57,654	
			\$ -	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 97,711	\$ 81,310	\$ (16,401)
 Expenditures:				
Current:				
Instruction	-	92,532	92,532	-
Support Services:				
General Administration	-	5,179	5,179	-
Total expenditures	-	97,711	97,711	-
 Excess (deficiency) of revenues over expenditures	-	-	(16,401)	(16,401)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(16,401)	<u>\$ (16,401)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in receivables			<u>16,401</u>	
			<u>\$ -</u>	

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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(2,215)	(2,215)
Net change in fund balance	-	-	(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 deferred revenue			<u>2,215</u>	
			<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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 4,196	\$ 6,750	\$ 2,554
 Expenditures:				
Current:				
Instruction	-	4,010	4,010	-
Support Services:				
General Administration	-	186	186	-
Total expenditures	-	4,196	4,196	-
 Excess of revenues over expenditures	-	-	2,554	2,554
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	2,554	<u>\$ 2,554</u>
 RECONCILIATION TO GAAP BASIS:				
Change in receivables			(2,554)	
			<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, 2014

	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	-	-	-	-
Other financing sources:				
Transfers in	-	-	2,238	2,238
Net change in fund balance	-	-	2,238	2,238
Fund balance at beginning of the year	-	-	-	-
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			(2,238)	
			<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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 795	\$ -	\$ (795)
 Expenditures:				
Current:				
Instruction	-	753	753	-
Support Services:				
General Administration	-	42	-	42
Total expenditures	-	795	753	42
 Excess (deficiency) of revenues over expenditures	-	-	(753)	(753)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(753)	<u>\$ (753)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>753</u>	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(4,946)	(4,946)
Net change in fund balance	-	-	(4,946)	(4,946)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(4,946)	<u>\$ (4,946)</u>
RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			4,946	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(99)	(99)
Net change in fund balance	-	-	(99)	(99)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(99)	<u>\$ (99)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			<u>99</u>	
			<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, 2014

	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	-	-	-	-
Other financing sources:				
Transfers in	-	-	662	662
Net change in fund balance	-	-	662	662
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	662	<u>\$ 662</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			(662)	
			<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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ 6,844	\$ 9,729	\$ 7,267	\$ (2,462)
Expenditures:				
Current:				
Instruction	6,574	9,459	5,887	3,572
Support Services:				
General Administration	270	270	270	-
Total expenditures	6,844	9,729	6,157	3,572
Excess of revenues over expenditures	-	-	1,110	1,110
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	1,110	\$ 1,110
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			(1,110)	
			\$ -	

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

TITLE II TEACHER QUALITY FUND - NO. 24154  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ 31,464	\$ 55,760	\$ 33,693	\$ (22,067)
Expenditures:				
Current:				
Instruction	29,523	52,771	52,308	463
Support Services:				
General Administration	1,941	2,989	2,989	-
Total expenditures	31,464	55,760	55,297	463
Excess (deficiency) of revenues over expenditures	-	-	(21,604)	(21,604)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(21,604)	\$ (21,604)
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			21,408	
Change in payables			196	
			\$ -	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Federal sources:				
Federal grant	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources:				
Transfers in	-	-	11,825	11,825
Net change in fund balance	-	-	11,825	11,825
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	11,825	<u>\$ 11,825</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(11,825)</u>	
			<u>\$ -</u>	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 18,487	\$ 111,091	\$ 92,604
Expenditures:				
Current:				
Instruction	-	17,693	17,693	-
Support Services:				
School Administration	-	794	771	23
Total expenditures	-	18,487	18,464	23
Excess of revenues over expenditures	-	-	92,627	92,627
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	92,627	<u>\$ 92,627</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(92,627)</u>	
			<u>\$ -</u>	

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(12,396)	(12,396)
Net change in fund balance	-	-	(12,396)	(12,396)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(12,396)	<u>\$ (12,396)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			<u>12,396</u>	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(1,897)	(1,897)
Net change in fund balance	-	-	(1,897)	(1,897)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(1,897)	<u>\$ (1,897)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			<u>1,897</u>	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(23)	(23)
Net change in fund balance	-	-	(23)	(23)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(23)	<u>\$ (23)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in deferred revenue			<u>23</u>	
			<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, 2014

	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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ 219,678	\$ 606,746	\$ 230,779	\$ (375,967)
 Expenditures:				
Current:				
Support Services:				
Students	<u>219,678</u>	<u>606,746</u>	<u>231,446</u>	<u>375,300</u>
 Excess (deficiency) of revenues over expenditures	-	-	(667)	(667)
 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>	(667)	<u>\$ (667)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>667</u>	
			<u>\$ -</u>	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Federal sources:				
Federal direct grant	\$ -	\$ 4,808	\$ 13,464	\$ 8,656
 Expenditures:				
Current:				
Instruction	-	2,973	2,973	-
Support Services:				
School Administration	-	1,835	1,835	-
Total expenditures	-	4,808	4,808	-
 Excess of revenues over expenditures	-	-	8,656	8,656
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	8,656	<u>\$ 8,656</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(8,656)</u>	
			<u>\$ -</u>	

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(11)	(11)
Net change in fund balance	-	-	(11)	(11)
Fund balance at beginning of the year	-	-	11	11
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**

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Local sources:				
Grant	\$ -	\$ 42,000	\$ 42,000	\$ -
 Expenditures:				
Current:				
Instruction	-	38,580	9,037	29,543
Support Services:				
Student Transportation	-	3,420	-	3,420
Total expenditures	-	42,000	9,037	32,963
Excess of revenues over expenditures	-	-	32,963	32,963
Fund balance at beginning of the year	-	-	3,723	3,723
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	36,686	<u>\$ 36,686</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ 36,686</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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(97)	(97)
Net change in fund balance	-	-	(97)	(97)
Fund balance at beginning of the year	-	-	97	97
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(3)	(3)
Net change in fund balance	-	-	(3)	(3)
Fund balance at beginning of the year	-	-	3	3
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**

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 1,190	\$ -	\$ (1,190)
Expenditures:				
Current:				
Instruction	-	1,190	-	1,190
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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ 59,734	\$ 59,734
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess 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			(59,734)	
			<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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ 556	\$ 556	\$ 555	\$ (1)
Expenditures:				
Current:				
Instruction	<u>556</u>	<u>556</u>	-	<u>556</u>
Excess of revenues over expenditures	-	-	555	555
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>	555	<u>\$ 555</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(555)</u>	
			<u>\$ -</u>	

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

LIBRARIES GO BOND 2012 FUND - NO. 27107  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	(Negative)
Revenues:				
State sources:				
State grant	\$ 12,480	\$ 12,480	\$ -	\$ (12,480)
 Expenditures:				
Current:				
Support Services:				
Instruction	12,480	12,480	3,137	9,343
Excess (deficiency) of revenues over expenditures	-	-	(3,137)	(3,137)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(3,137)	\$ (3,137)
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			3,137	
			\$ -	

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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ 526	\$ 526
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess 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			(526)	
			<u>\$ -</u>	

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

READS TO LEAD FUND - NO. 27114  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 47,042	\$ 41,188	\$ (5,854)
 Expenditures:				
Current:				
Instruction	-	47,042	45,951	1,091
 Excess (deficiency) of revenues over expenditures	-	-	(4,763)	(4,763)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(4,763)	\$ (4,763)
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			4,763	
			\$ -	

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

ROBOTICS FUND - NO. 27116  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 8,850	\$ -	\$ (8,850)
Expenditures:				
Current:				
Instruction	-	8,850	8,850	-
Excess (deficiency) of revenues over expenditures	-	-	(8,850)	(8,850)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(8,850)	<u>\$ (8,850)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			8,850	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(9,306)	(9,306)
Net change in fund balance	-	-	(9,306)	(9,306)
Fund balance at beginning of the year	-	-	9,306	9,306
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**

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, 2014

	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	-	-	-	-
Other financing sources:				
Transfers in	-	-	246	246
Net change in fund balance	-	-	246	246
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	246	<u>\$ 246</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			(246)	
			<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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(4,568)	(4,568)
Net change in fund balance	-	-	(4,568)	(4,568)
Fund balance at beginning of the year	-	-	4,568	4,568
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(801)	(801)
Net change in fund balance	-	-	(801)	(801)
Fund balance at beginning of the year	-	-	801	801
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(15)	(15)
Net change in fund balance	-	-	(15)	(15)
Fund balance at beginning of the year	-	-	15	15
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**

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
State sources:				
State grant	\$ 62,000	\$ 62,000	\$ 61,176	\$ (824)
Expenditures:				
Current:				
Instruction	62,000	54,000	54,000	-
Support Services:				
Student Transportation	-	8,000	8,000	-
Total expenditures	62,000	62,000	62,000	-
Excess (deficiency) of revenues over expenditures	-	-	(824)	(824)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(824)	\$ (824)
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			824	
			\$ -	

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(4,568)	(4,568)
Net change in fund balance	-	-	(4,568)	(4,568)
Fund balance at beginning of the year	-	-	4,568	4,568
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(34)	(34)
Net change in fund balance	-	-	(34)	(34)
Fund balance at beginning of the year	-	-	34	34
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**

KINDERGARTEN 3-PLUS FUND - NO. 27166  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	(Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 4,964	\$ -	\$ (4,964)
 Expenditures:				
Current:				
Instruction	-	2,497	2,497	-
Support Services:				
School Administration	-	507	507	-
Student Transportation	-	1,680	1,680	-
Food Services Operations	-	280	280	-
Total expenditures	-	4,964	4,964	-
 Excess (deficiency) of revenues over expenditures	-	-	(4,964)	(4,964)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	(4,964)	\$ (4,964)
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			4,964	
			\$ -	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	(Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ -	\$ -	\$ -
 Expenditures:				
Current:				
Instruction	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources:				
Transfers in	-	-	6,766	6,766
Net change in fund balance	-	-	6,766	6,766
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	6,766	<u>\$ 6,766</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>(6,766)</u>	
			<u>\$ -</u>	

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, 2014

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

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

2013 SCHOOL BUS FUND - NO. 27178  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 171,400	\$ 171,400	\$ -
 Expenditures:				
Capital outlay:				
Equipment	-	171,400	171,400	-
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**

STEM TEACHER INITIATIVE FUND - NO. 27181  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 20,000	\$ 10,000	\$ (10,000)
 Expenditures:				
Current:				
Instruction	-	20,000	20,000	-
 Excess (deficiency) of revenues over expenditures	-	-	(10,000)	(10,000)
 Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(10,000)	<u>\$ (10,000)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>10,000</u>	
			<u>\$ -</u>	

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

NEW MEXICO GROWN FUND - NO. 27183  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive</u> <u>(Negative)</u>
Revenues:				
State sources:				
State grant	\$ -	\$ 591	\$ -	\$ (591)
 Expenditures:				
Current:				
Food Services Operations	-	591	591	-
Excess (deficiency) of revenues over expenditures	-	-	(591)	(591)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(591)	<u>\$ (591)</u>
 RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			<u>591</u>	
			<u>\$ -</u>	

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

NEXT GENERATION ASSESSMENTS FUND - NO. 27185  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	(Negative)
Revenues:				
State sources:				
State grant	\$ -	\$ 2,850	\$ -	\$ (2,850)
Expenditures:				
Current:				
Support Services:				
Instruction	-	2,850	2,850	-
Excess (deficiency) of revenues over expenditures	-	-	(2,850)	(2,850)
Fund balance at beginning of the year	-	-	-	-
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	(2,850)	<u>\$ (2,850)</u>
RECONCILIATION TO GAAP BASIS:				
Change in grant receivable			2,850	
			<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, 2014

	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	-	-	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, 2014

	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	-	-	-	-
Other financing uses:				
Refunds	-	-	(1,262)	(1,262)
Net change in fund balance	-	-	(1,262)	(1,262)
Fund balance at beginning of the year	-	-	1,262	1,262
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(82)	(82)
Net change in fund balance	-	-	(82)	(82)
Fund balance at beginning of the year	-	-	82	82
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**

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(4,035)	(4,035)
Net change in fund balance	-	-	(4,035)	(4,035)
Fund balance at beginning of the year	-	-	4,035	4,035
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
			<u>\$ -</u>	

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## **CAPITAL PROJECTS FUNDS**

YEAR ENDED JUNE 30, 2014

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### **BOND BUILDING FUND (Fund No. 31100)**

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 (Fund No. 31200)**

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 (Fund No. 31400)**

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 (Fund No. 31700)**

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.

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

BOND BUILDING FUND - NO. 31100  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues:				
Local sources:				
Grant	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Support Services:				
Operation & Maintenance of Plant	177,000	177,000	614	176,386
Capital outlay:				
Land and improvements	165,000	165,000	-	165,000
Construction in progress	500,000	500,000	5,171	494,829
Debt service:				
Bond issuance costs	<u>23,000</u>	<u>23,000</u>	<u>22,863</u>	<u>137</u>
Total expenditures	<u>865,000</u>	<u>865,000</u>	<u>28,648</u>	<u>836,352</u>
Excess (deficiency) of revenues over expenditures	(865,000)	(865,000)	(28,648)	836,352
Other financing sources:				
Sale of bonds	<u>865,000</u>	<u>865,000</u>	<u>865,000</u>	<u>-</u>
Net change in fund balance	-	-	836,352	836,352
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>	836,352	<u>\$ 836,352</u>
RECONCILIATION TO GAAP BASIS:				
Change in payables			<u>-</u>	
			<u>\$ 836,352</u>	

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, 2014

	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	-	-	-	-
Other financing uses:				
Transfers out	-	-	(9,703)	(9,703)
Net change in fund balance	-	-	(9,703)	(9,703)
Fund balance at beginning of the year	-	-	9,703	9,703
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**

SPECIAL CAPITAL OUTLAY - STATE FUND - NO. 31400  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	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	-	-	-	-
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**

CAPITAL IMPROVEMENTS SB-9 FUND - NO. 31700  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
State sources:				
State flowthrough grant	\$ -	\$ 11,876	\$ -	\$ (11,876)
Local sources:				
District school tax levy	<u>142,613</u>	<u>142,613</u>	<u>136,460</u>	<u>(6,153)</u>
Total revenues	<u>142,613</u>	<u>154,489</u>	<u>136,460</u>	<u>(18,029)</u>
Expenditures:				
Current:				
Support Services:				
General Administration	1,426	1,426	1,365	61
Operation & Maintenance of Plant	136,187	148,063	75,637	72,426
Capital outlay:				
Land and improvements	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>142,613</u>	<u>154,489</u>	<u>77,002</u>	<u>77,487</u>
Excess of revenues over expenditures	-	-	59,458	59,458
Other financing uses:				
Refunds	<u>-</u>	<u>-</u>	<u>19,503</u>	<u>19,503</u>
Net change in fund balance	-	-	78,961	78,961
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>-</u>	<u>(10,304)</u>	<u>(10,304)</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>68,657</u>	<u>\$ 68,657</u>
RECONCILIATION TO GAAP BASIS:				
Change in property tax receivable			11,129	
Change in due from other governments			(1,156)	
Change in deferred property taxes			<u>(12,682)</u>	
			<u>\$ 65,948</u>	

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**DEBT SERVICE FUND**  
YEAR ENDED JUNE 30, 2014

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**DEBT SERVICE FUND**

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

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

DEBT SERVICE FUND - NO. 41000  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	(Negative)
Revenues:				
Local sources:				
District school tax levy	\$ 394,989	\$ 394,989	\$ 425,071	\$ 30,082
 Expenditures:				
Current:				
Support Services:				
General Administration	3,950	3,950	3,950	-
Debt service:				
Principal retirement	325,000	325,000	325,000	-
Bond interest paid	69,989	71,089	71,042	47
Reserves	351,014	349,914	-	349,914
Total expenditures	749,953	749,953	399,992	349,961
Excess (deficiency) of revenues over expenditures	(354,964)	(354,964)	25,079	380,043
Beginning cash balance budgeted	354,964	354,964	-	(354,964)
Fund balance at beginning of the year	-	-	380,322	380,322
Fund balance at end of the year	\$ -	\$ -	405,401	\$ 405,401
 RECONCILIATION TO GAAP BASIS:				
Change in property tax receivable			29,024	
Change in due from other governments			(3,602)	
Change in deferred property taxes			(28,267)	
			\$ 402,556	

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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, 2014

Activity	Balance			Balance
<u>Fund</u>	<u>June 30, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2014</u>
ASSETS				
23130 Central Office	\$ 439	\$ 996	\$ 381	\$ 1,054
23131 Flower Acct. (Bereavement)	557	-	333	224
23199 Interest Clearing	1,629	178	275	1,532
23211 Class Of 2011	1,891	-	-	1,891
23212 Class Of 2012	309	-	1	308
23213 Class Of 2013	2,109	1	-	2,110
23214 Class Of 2014	8,029	4,844	6,647	6,226
23215 Class Of 2015	4,715	3,894	7,704	905
23216 Class Of 2016	4,442	3,408	2,575	5,275
23217 Class Of 2017	1,838	134	-	1,972
23218 Class Of 2018	1,427	75	-	1,502
23219 Class Of 2019	-	540	-	540
23230 MS/HS- Admin. Acct.	301	65	-	366
23233 Annual Account	3,661	1,192	488	4,365
23235 Scholarship Account	6,973	5,000	-	11,973
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	2,691	2,935	3,733	1,893
23244 7th/8th Girls Basketball	609	-	-	609
23245 Custodian's	44	-	-	44
23250 HS Cheerleaders	336	-	-	336
23253 Letterman (HS Boys B.B)	-	2,514	2,288	226
23254 Letterwomen (HS Girls B.B.)	2,653	3,637	6,290	-
23256 HS Cross-Country	76	300	-	376
23257 HS Track	300	-	-	300
23258 HS Volleyball	215	-	-	215
23259 MS/HS Honor Society	83	-	-	83
23261 HS Girls Softball	287	-	-	287
23263 Science Fund	58	-	30	28
23272 HS Biology Club	353	-	333	20
23276 FFA (Future Farmers Of America)	3,850	28,214	29,883	2,181
23278 Journalism Club	358	-	-	358
23279 Incentive Program Carry-Over	83	-	-	83
23280 Industrial Arts	1,357	-	-	1,357

( 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, 2014

Activity	Balance			Balance
<u>Fund</u>	<u>June 30, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2014</u>
ASSETS				
23281 Mariachi Band	\$ 320	\$ -	\$ -	\$ 320
23282 Mesa Club	1,148	1,543	1,350	1,341
23283 HS Student Council	262	250	145	367
23284 MS Student Council	196	-	-	196
23290 MVHS Library	236	-	-	236
23424 Ojo Elem- Class Of 2024	5	-	-	5
23422 Ojo Elem- Class Of 2022	-	407	-	407
23431 Ojo Elem. 3/4th Basketball	-	500	500	-
23432 Ojo Elem Book Fair	-	293	292	1
23433 Ojo Golden Apple	1,728	-	-	1,728
23437 Ojo Elem. 5/6th Basketball	1,531	391	190	1,732
23439 Ojo Elem. Library	165	-	-	165
23441 Ojo Elem. Incentive	1,874	6,681	4,953	3,602
23443 Ojo Elem. PTO	526	-	-	526
23444 Ojo Elem Kinds in Need	110	-	-	110
23519 El Rito Class Of 2019	240	-	240	-
23530 El Rito- Admin. Acct.	699	699	914	484
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)	2,466	585	1,262	1,789
23539 El Rito Book Fair	64	2,175	2,069	170
23583 El Rito Student Council	272	170	-	442
23585 El Rito Library	168	-	-	168
23597 El Rito Elem.Student Activity	<u>7,092</u>	<u>13,804</u>	<u>8,691</u>	<u>12,205</u>
Pooled cash and investments	<u>\$ 74,994</u>	<u>\$ 85,425</u>	<u>\$ 81,567</u>	<u>\$ 78,852</u>
LIABILITIES				
Deposits held for others	<u>\$ 74,994</u>	<u>\$ 85,425</u>	<u>\$ 81,567</u>	<u>\$ 78,852</u>

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

SCHEDULE OF PLEDGED COLLATERAL  
 June 30, 2014

	Community <u>Bank</u>	Valley National <u>Bank</u>	<u>Total</u>
Cash on deposit at June 30, 2014	\$ 1,490,844	\$ 83,677	\$ 1,574,521
Less FDIC coverage	<u>250,000</u>	<u>83,677</u>	<u>333,677</u>
Uninsured funds	<u>\$ 1,240,844</u>	<u>\$ -</u>	<u>\$ 1,240,844</u>
50% collateral requirement	\$ 620,422	\$ -	\$ 620,422
Pledged collateral	<u>1,121,076</u>	<u>-</u>	<u>1,121,076</u>
Excess (deficiency) of pledged collateral	<u>\$ 500,654</u>	<u>\$ -</u>	<u>\$ 500,654</u>

Pledged collateral of financial institutions consists of the following at June 30, 2014

International Bank:	<u>Maturity</u>	<u>CUSIP #</u>	<u>Market Value</u>
FHLB	12/8/2023	08527VAJ7	\$ 103,983
FHLB	12/8/2023	3133XBTS4	103,983
FHLB	3/11/2016	754179BV0	302,940
FHLMC	2/9/2015	3136A1MJ1	<u>610,170</u>
			<u>\$ 1,121,076</u>

The above securities are held at United Missouri Bank in St. Louis, MO.

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

CASH RECONCILIATION  
 June 30, 2014

	<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	\$ -	\$ 4,127,703	\$ 4,061,025	\$ 234,699	\$ 301,377	\$ (301,377)	\$ -
Teacherae	-	2,450	-	17,703	20,153	(20,153)	-
Transportation	-	310,723	310,723	-	-	-	-
Instructional Materials	-	25,076	24,349	-	727	(727)	-
Food Services	-	200,910	188,093	(2,808)	10,009	-	10,009
Athletics	-	40,641	33,440	(6,885)	316	-	316
Federal Flowthrough Funds	21,576	277,130	277,250	(198,547)	(177,091)	177,091	-
Federal Direct Funds	-	244,243	236,255	(52,037)	(44,049)	44,049	-
Local Grants	-	42,000	9,037	3,723	36,686	-	36,686
State Flowthrough Funds	-	352,672	457,025	(33,606)	(137,959)	209,710	71,751
Local/State	-	-	-	-	-	-	-
Bond Building	-	865,000	28,648	-	836,352	(398,877)	437,475
Public School Capital Outlay	9,703	-	-	(9,703)	-	-	-
Special Capital Outlay - State	-	-	-	(290,284)	(290,284)	290,284	-
Capital Improvements SB-9	-	155,964	77,001	(18,944)	60,019	-	60,019
Debt Service	29,465	425,071	399,992	328,986	383,530	-	383,530
Agency Funds	74,994	85,425	81,567	-	78,852	-	78,852
<b>Total</b>	<b>\$ 135,738</b>	<b>\$ 7,155,008</b>	<b>\$ 6,184,405</b>	<b>\$ (27,703)</b>	<b>\$ 1,078,638</b>	<b>\$ -</b>	<b>\$ 1,078,638</b>

<u>Account Name</u>	<u>Account Type</u>	<u>Bank Name</u>	<u>Bank Amount</u>	Adjustments to report:	
Operational	Checking - Interest	Community Bank	\$ 1,490,844	Pooled cash loans payable	\$ 721,134
Activities	Checking - Interest	Valley National Bank	83,677	Pooled cash loans receivable	(721,134)
			<u>\$ 1,574,521</u>	Total adjustment to the report	<u>\$ -</u>
				Adjustments to cash:	
				Bank Balance	\$ 1,574,521
				Cash on hand	-
				Outstanding deposits	-
				Outstanding checks	(495,883)
				Total adjustment to cash	<u>\$ 1,078,638</u>

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## **COMPLIANCE SECTION**

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

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

Schedule of Findings and Questioned Costs:  
Summary of Auditor's Results  
Financial Statement Findings  
Federal Award Findings

Summary Schedule of Prior Year Audit Findings

Schedule of Expenditures of Federal Awards  
Notes to the Schedule of Expenditures of Federal Awards

Required Disclosure

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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, 2014, 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 October 23, 2014.

**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. 2012-003.

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 2012-003, 2013-006, and 2013-008.

### 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, New Mexico  
October 23, 2014



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, 2014. 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, 2014.

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, New Mexico  
October 23, 2014

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 YEAR ENDED JUNE 30, 2014

I. SUMMARY OF AUDIT RESULTS

	<u>Yes</u>	<u>No</u>	<u>Occurrences</u>
<b>FINANCIAL STATEMENTS:</b>			
Type of auditor's report issued: <u>Unmodified</u>			
Internal control over financial reporting:			
Material weakness(es) identified?	—	✓	—
Significant Deficiency(ies) identified?	✓	—	1
Noncompliance material to financial statements noted?	—	✓	—
<b>FEDERAL AWARDS:</b>			
Internal control over major programs:			
Material weakness(es) identified?	—	✓	—
Significant Deficiency(ies) identified?	—	✓	—
Type of auditor's report issued on compliance with major programs: <u>Unmodified</u>			
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	—	✓	—
The programs treated as major programs include:			
<b><u>Name of Federal Program or Cluster</u></b>	<b><u>CFDA Number</u></b>		
USDA Child Nutrition Cluster	10.553 & 10.555		
Elementary School Counseling	84.215E		
The threshold for distinguishing types A and B programs: <u>\$300,000</u>			
Auditee qualified as low-risk auditee?	—	✓	

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
YEAR ENDED JUNE 30, 2014

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II. FINDINGS RELATED TO FINANCIAL STATEMENTS

2012 – 003    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: Two of the thirty receipts reviewed totaling \$3,076 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, 2014

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

2013 – 006 PURCHASE BEFORE PURCHASE ORDER  
(Repeat of prior year finding; updated and revised)

Significant Deficiency?  
No

Material Weakness?  
No

Compliance or Other Matter?  
Yes

Condition: Nine disbursements, totaling \$4,847, of the thirty tested were purchases 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, 2014

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

2013 – 008 UNAUTHORIZED LOAN FROM RESTRICTED FUNDS  
(Repeat of prior year finding; updated and revised)

Significant Deficiency?  
No

Material Weakness?  
No

Compliance or Other Matter?  
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 Bond Building Capital Projects Fund (\$398,877).

Criteria: State law and bond ordinances have restricted the use of the Bond Building Capital Projects Fund and are not intended to supplement other programs.

Effect of Condition: Management is out of compliance with the restrictions of the capital projects fund.

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 Bond Building Capital Projects Fund. The New Mexico Public Education Department has given the District \$225,000 to help cover funds until reimbursement is received, however the amount was not sufficient to cover all the funds that have not received the reimbursements.

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 should also consider the establishment of minimum balances for the operating cash and fund balance.

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.

III. AUDIT FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings required to be reported relating to federal awards.

## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2014

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### I. NOT RESOLVED

2012 – 3 UNTIMELY DEPOSITS

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

2013 – 6 PURCHASE BEFORE PURCHASE ORDER

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

2013 – 8 UNAUTHORIZED LOAN FROM DEBT SERVICE FUND

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

### II. RESOLVED

2010 – 5 LACK OF TIMELY MONITORING OF BUDGET LINE ITEMS

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

2013 – 1 EMPLOYEE PAID AS CONTRACT LABOR

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

2013 – 2 CONTRACT LABOR PAID AS EMPLOYEE

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

2013 – 3 MILEAGE REIMBURSEMENT

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

2013 – 4 RECORDS RETENTION

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

2013 – 5 EMPLOYEE PAY VIOLATION

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

2013 – 7 INCORRECT PAYMENT OF PER DIEM

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

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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, 2014

<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>23,867</u>
Pass-Through Program From:				
New Mexico Department of Education:				
<u>Child Nutrition Cluster:</u>				
USDA National School Lunch Program	10.555	21000	122,120	
USDA School Breakfast Program	10.553	21000	70,958	
Total Child Nutrition Cluster				193,078
Pass-Through Program From:				
New Mexico Human Service Department:				
USDA Commodities Program	10.550	21000		<u>15,281</u>
Subtotal Pass-Through Programs				<u>208,359</u>
Total U.S. Department of Agriculture				<u>232,226</u>
 <u>U.S. Department of Education:</u>				
Direct Programs:				
Elementary School Counseling	84.215E	25215		231,446
Rural Education Achievement	84.358A	25233		<u>4,808</u>
Subtotal Direct Programs				<u>236,254</u>
Pass-Through Programs From:				
New Mexico Department of Education:				
<u>Special Education (IDEA) Cluster:</u>				
Entitlement IDEA-B	84.027	24106	97,711	
Preschool IDEA-B	84.173	24109	4,196	
IDEA-B "Risk Pool"	84.027	24120	753	
Total Special Education (IDEA) Cluster				102,660
Title I	84.010	24101		94,672
Title III English Language	84.365	24153		6,157
Title II Teacher Quality	84.367	24154		55,101
Title I School Improvement	84.010	24162		<u>18,464</u>
Subtotal Pass-Through Programs				<u>277,054</u>
Total U.S. Department of Education				<u>513,308</u>
Total Expenditures of Federal Awards				<u>\$ 745,534</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, 2014**

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 2014 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 2014 cash and non-cash expenditures to ensure coverage of at least 50% (HIGH risk auditee) of federally granted funds. Actual coverage is approximately 57% of total cash and non-cash federal award program expenditures. Total cash expenditures were in the amount of \$730,253 and all non-cash expenditures amounted to \$15,281.

<u>Major Federal Award Program Description</u>	<u>Fiscal 2014 Expenditure</u>
Cash assistance:	
USDA Child Nutrition Cluster	\$ 193,078
Elementary School Counseling	<u>231,446</u>
Total	<u><u>\$ 424,524</u></u>

There were not any federal programs that were considered Type A programs for the 2014 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 Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the Cooperative under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Cooperative, it is not intended to and does not present the financial position and changes in net position of the Cooperative. All federal programs considered active during the year ended June 30, 2014, are reflected on the Schedule. An active federal program is defined as a federal program for which there were receipts or disbursements of funds or accrued (deferred) grant revenue adjustments during the fiscal year or a federal program considered as not completed or closed out at the beginning of the fiscal year. The Schedule is prepared using the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Cooperative has met the qualifications for the respective grant. Grant revenues for the Food Donation Program are based upon commodities received, at amounts per standard price listing, published quarterly by the United States Department of Agriculture (the “USDA”). In addition, there is no federal insurance in effect during the year and loan or loan guarantee outstanding at year end.

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, 2014 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 FYE 2013	\$ 1,468
USDA Child Nutrition Cluster FYE 2014	<u>5,000</u>
Total	<u><u>\$ 6,468</u></u>

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## REQUIRED DISCLOSURES

Year Ended June 30, 2014

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The financial statements were prepared by the independent public accountants.

An exit conference was held October 23, 2014 during which the audit findings were discussed. The exit conference was attended by the following individuals:

### MESA VISTA CONSOLIDATED SCHOOL DISTRICT NO. 6

Kisha Maestas	Vice President, Board of Education / Audit Committee
Andrea Sandoval	Member, Audit Committee
Ernesto Valdez	Incoming Superintendent
Brenda Halder	Business Manager; Member, Audit Committee

### ACCOUNTING & FINANCIAL SOLUTIONS, LLC

Terry Ogle, CPA	Partner
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