



Board of Education

Nancy Hooker, President; Megan M. Mitchell, Vice-President;
Fox V. Guinn, Secretary; Bret E. Wier, Member; Kari M. Jaramillo, Member
Adán Estrada, Superintendent

**Board of Education
Regular Meeting**

**Wednesday
February 12, 2019
6:30 pm**

**Eagle Nest Elementary/Middle School
225 Lake Avenue
Eagle Nest, NM 87718**

Vision

*To inspire our students to realize their
individual potential in an ever-changing world*

Mission

*Cimarron Municipal Schools will work hand-in-hand with our families
and community to provide our students the experience of a safe and
challenging educational environment through staff who know and nurture every child*

Cimarron School District is a PREMIER school



with familia at its core

CIMARRON MUNICIPAL SCHOOLS

125 N. COLLISON AVE., CIMARRON NM, 87714
(575) 376-2445 (575) 376-2442-FAX

CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

AGENDA

Eagle Nest Elementary/Middle School
Wednesday, February 12, 2020
6:30 pm

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Consider Approval of Agenda (Action)
- V. Consider Approval of Minutes (Action)
 - A. January 15, 2020 - Regular Board Meeting
- VI. Student and Staff Recognitions
 - A. Lee Mills
- VII. Presentations
 - A. Ashlynn Selph – Student – Board Representative
- VIII. Public Forum
- IX. Stifel, Nicolaus & Company – Bond Presentation (Discussion/Action)
- X. Art Melendres – Modrall Sperling (Discussion/Action)
 - A. Award Resolution
- XI. Policy J-4950 – Student Wellness Policy – 1st Reading (Discussion/Action)
- XII. Consider Approval of the 2018-2019 Audit (Discussion/Action)
- XIII. 2020 Census (Discussion/Action)
- XIV. Consider Approval of Consent Agenda Items (Discussion/Action)
 - A. Approval of the Disbursement Detail, Deposit Listing, Expenditure and Revenue Report, Budget Adjustments, Fund Cash Balance, Finance Memo, Investment Report and ACH Voucher Report.

XV. School Board Report

- A. Region III Meeting, Monday, April 20, 2020 – Wagon Mound
- B. 2020 – School Law Conference – May 29-30, 2020, Embassy Suites, Albuquerque, NM
- C. 2020 – Leadership Retreat – July 10-11, 2020, Taos, NM
- D. Student Achievement Awards

XVI. Superintendent's Report

- A. Construction Update
- B. Report on Bullying Policy
- C. District Membership Comparison
- D. Report on Attendance Policy
- E. Legislative Update

XVII. Executive Session

- A. Superintendent Goal Setting

XVIII. Next Regular School Board Meeting Agenda Items

XIX. Adjournment

The next Regular School Board Meeting is scheduled for Wednesday, March 18, 2020, Cimarron High School Media Center; Meeting Time – 6:30 pm

Persons from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and Observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken.

This is an open meeting and the citizens of the Cimarron Municipal School District are invited to attend. Notice: Individuals with disabilities who need any form of auxiliary aid to attend or participate at this meeting are to contact the Superintendent at 575-376-2445 as soon as possible.

CIMARRON MUNICIPAL SCHOOLS

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CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

MINUTES

Cimarron High School
Media Center
Wednesday, January 15, 2020
6:45 pm

I. Call to Order

- Mr. Wier called the meeting to order at 6:45 pm.

II. Reorganization of Officers (Discussion/Action)

- Mrs. Jaramillo made the motion to nominate Mrs. Hooker as President. Mr. Guinn seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.
- Mrs. Hooker is the President.
- Mr. Wier made the motion to nominate Mrs. Mitchell as Vice-President. Mr. Guinn seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.
- Mrs. Mitchell is the Vice-President.
- Mr. Wier made the motion to nominate Mr. Guinn as Secretary. Mrs. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.
- Mr. Guinn is the Secretary.

III. Voting Verbiage (Discussion)

IV. Pledge of Allegiance

V. Roll Call

- Mrs. Hooker, President; Mrs. Mitchell, Vice-President; Mr. Guinn, Secretary; Mr. Wier, Member and Mrs. Jaramillo, Member were all present. There was a quorum.

VI. Consider Approval of Agenda (Action)

- Mr. Guinn made the motion to approve the January 15, 2020 Agenda. Mrs. Mitchell seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.

VII. Consider Approval of Minutes (Action)

A. December 18, 2019 - Regular Board Meeting

- Mr. Guinn made the motion to approve the December 18, 2019 minutes. Mrs. Mitchell seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.

VIII. Student and Staff Recognitions

A. Jody Martinez, Principal

IX. Presentations

A. Ashlynn Selph – Student – Board Representative

X. Public Forum

XI. Review Committees (Discussion/Action)

A. Audit/Finance Committee

- Adan Estrada
- Lawana Whitten (Until August 1, 2020)
- Mary Sciacca
- Debbie Balzano
- Bret Wier
- Kari Jaramillo

XII. Consider Approval of Facilities Master Plan (FMP) (Discussion/Action)

- Mr. Wier made the motion to approve the Facilities Master Plan with the Edits that are included in the FMP Questions Document highlighted in red. Mrs. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The motion carries.

XIII. Policy J-4950 – Student Wellness Policy – 1st Reading (Discussion/Action)

- Mrs. Hooker opened the public meeting at 7:13 pm
- Mrs. Hooker closed the public meeting at 7:18 pm
- Cimarron Municipal School Board is waiting until their drafted Policy has been approved by NMPED.

XIV. NMSBA Policy Service Advisory 203 – Diabetes Management – 2nd Reading (Discussion/Action)

- Mrs. Hooker opened the public meeting at 7:19 pm
- Mrs. Hooker closed the public meeting at 7:21 pm
- Mr. Wier made the motion to adopt NMSBA Policy Service Advisory 203. Mrs. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Mrs. Jaramillo, Aye. The policy is adopted.

Persons from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and Observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken.

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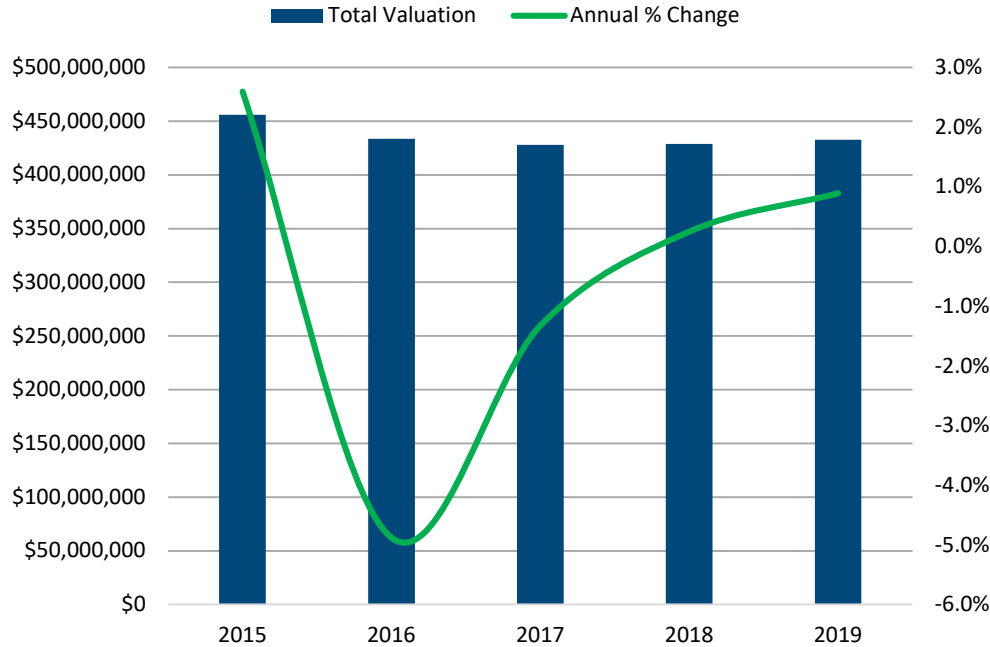
Cimarron Municipal School District
DEBT PROFILE & FINANCING OPTIONS

Stifel, Nicolaus & Company, Incorporated

Section I

Historical Data

Historical Assessed Valuation



Cimarron Municipal School District

Tax Year	Total Residential	Total Non-Residential	Total Oil, Gas & Copper	Total Valuation	Annual % Change
2015	\$276,671,002	\$128,957,796	\$50,188,538	\$455,817,336	2.6%
2016	\$281,983,698	\$126,200,459	\$25,380,629	\$433,564,786	-4.9%
2017	\$285,343,227	\$119,573,828	\$22,897,005	\$427,814,060	-1.3%
2018	\$291,832,890	\$109,494,705	\$27,548,760	\$428,876,355	0.2%
2019	\$298,404,959	\$110,960,612	\$23,334,739	\$432,700,310	0.9%

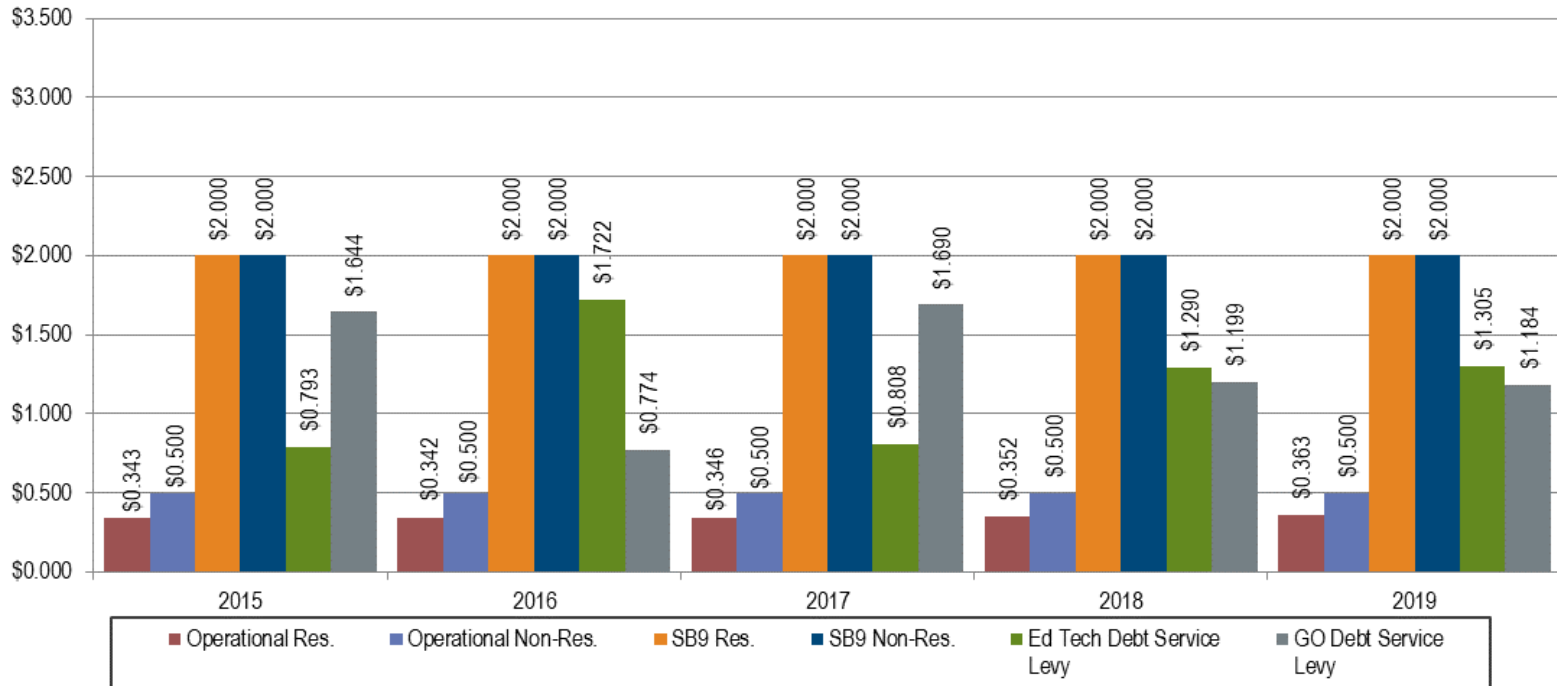
General Obligation Bonding Capacity

2019 Initial Limitation (6% of \$432,700,310)	\$25,962,019
Less: Outstanding GOB & ETN Debt (As of 02/05/2020)	\$5,408,950

Additional G.O. Bonding Capacity **\$20,553,069**

Year Ending	Additional Capacity
Current	\$20,553,069
2020	\$21,418,069
2021	\$22,112,019
2022	\$22,507,019
2023	\$22,912,019
2024	\$23,327,019
2025	\$23,757,019
2026	\$24,192,019
2027	\$24,472,019
2028	\$24,757,019
2029	\$25,047,019
2030	\$25,347,019
2031	\$25,652,019
2032	\$25,962,019

Historical Mill Levy Tax Rates (\$/\$1000 of Assessed Valuation)



Cimarron School District Historical Tax Rates									
Tax Year	Operational Tax Rates		Capital Improvement & Maintenance Levy (SB9)		GO Debt Service Levy	Ed Tech Debt Service Levy	Go + Ed Tech Debt Service Levy	Totals	
	Residential	Non-Residential	Residential	Non-Residential	Applies to All	Applies to All		Residential	Non-Residential
2015	0.343	0.500	2.000	2.000	1.644	0.793	2.436	4.779	4.936
2016	0.342	0.500	2.000	2.000	0.774	1.722	2.496	4.838	4.996
2017	0.346	0.500	2.000	2.000	1.690	0.808	2.498	4.844	4.998
2018	0.352	0.500	2.000	2.000	1.199	1.290	2.490	4.841	4.990
2019	0.363	0.500	2.000	2.000	1.184	1.305	2.489	4.852	4.989

Section II

Debt Profile

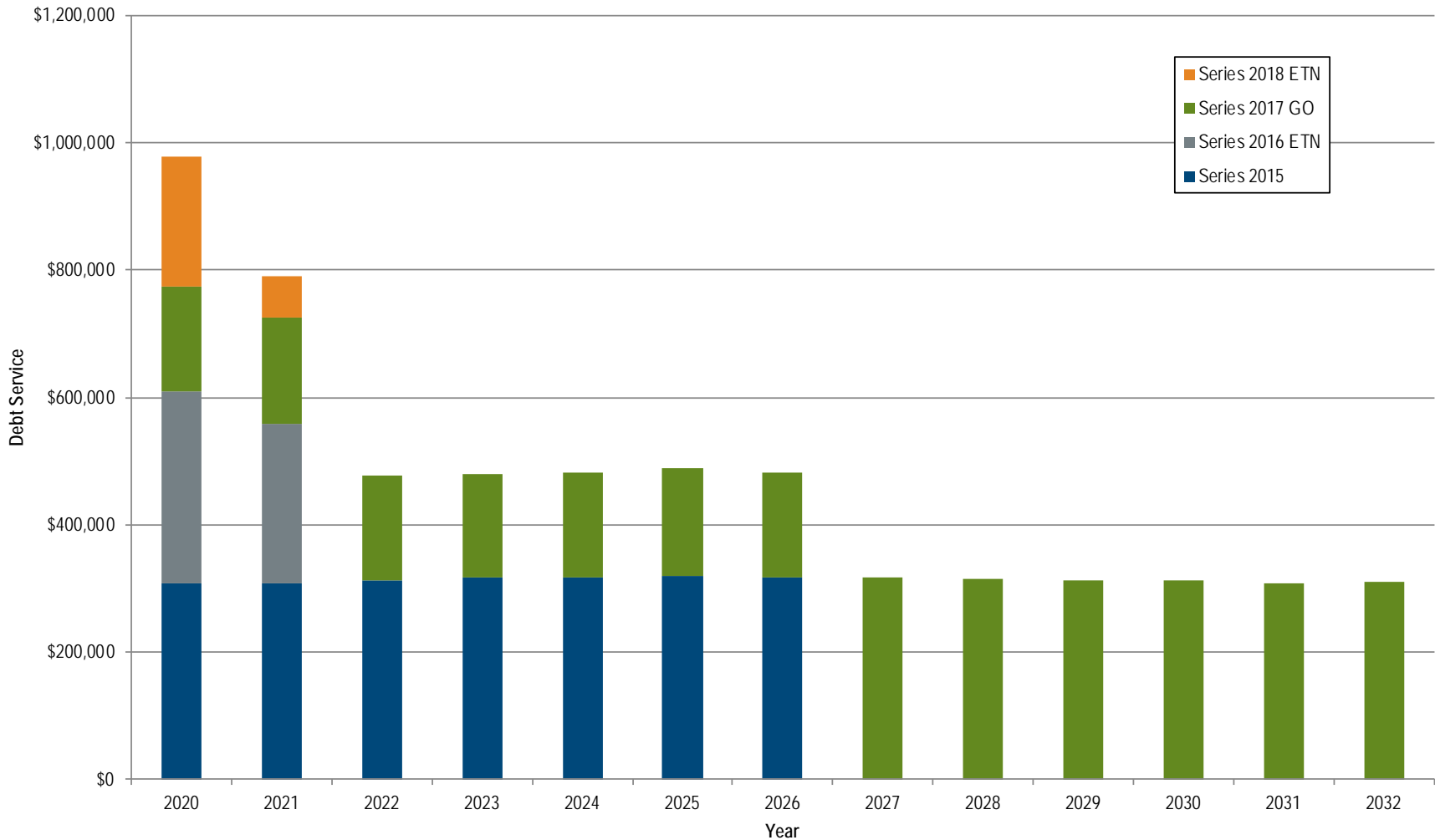
	Dated Date	Original Par	Outstanding Par	Maturity Date
General Obligation School Bonds, Series 2015	3/24/2015	\$4,000,000	\$2,015,000	9/15/2026
Education Technology Notes, Series 2016	8/1/2016	1,750,000	535,000	8/1/2021
General Obligation School Bonds, Series 2017	6/23/2017	3,000,000	2,595,000	9/15/2032
Education Technology Notes, Series 2018	11/21/2018	500,000	263,950	8/1/2021

Existing Debt Detail – General Obligation & Ed Tech Debt



Issuer:	CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3				CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3				CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3				CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3				
Type:	General Obligation School Bonds				Education Technology Notes				General Obligation School Bonds				Education Technology Notes				
Series:	Series 2015				Series 2016				Series 2017				Series 2018				
Dated Date:	3/24/2015				8/1/2016				6/23/2017				11/21/2018				
Original Par:	\$4,000,000				\$1,750,000				\$3,000,000				\$500,000				
Current Par:	\$2,015,000				\$535,000				\$2,595,000				\$263,950				
Enhancement:	NM School District Enhancement Program				None				NM School District Enhancement Program				None				
Call Provisions:	9/15/2024 @ Par				Non-Callable				6/23/2027 @ Par				Non-Callable				
Due:	9/15				8/1				9/15				8/1				
Calendar Year	Principal	Coupon	Interest	Annual DS	Principal	Coupon	Interest	Annual DS	Principal	Coupon	Interest	Annual DS	Principal	Coupon	Interest	Annual DS	Annual GO & ETN DS
2020	\$265,000	2.000%	\$43,375	\$308,375	\$290,000	2.000%	\$10,700	\$300,700	\$110,000	1.522%	\$54,003	\$164,003	\$200,000	2.020%	\$5,402	\$205,402	\$978,480
2021	270,000	2.000%	38,075	308,075	245,000	2.000%	4,900	249,900	115,000	1.692%	52,329	167,329	63,950	2.130%	1,362	65,312	790,616
2022	280,000	2.000%	32,675	312,675					115,000	1.842%	50,382	165,382					478,057
2023	290,000	2.000%	27,075	317,075					115,000	2.012%	48,264	163,264					480,339
2024	295,000	2.000%	21,275	316,275					120,000	2.182%	45,950	165,950					482,225
2025	305,000	2.500%	15,375	320,375					125,000	2.412%	43,331	168,331					488,706
2026	310,000	2.500%	7,750	317,750					125,000	2.592%	40,316	165,316					483,066
2027									280,000	2.702%	37,076	317,076					317,076
2028									285,000	2.680%	29,510	314,510					314,510
2029									290,000	2.900%	21,872	311,872					311,872
2030									300,000	3.090%	13,462	313,462					313,462
2031									305,000	**%	4,192	309,192					309,192
2032									310,000	0.100%	310	310,310					310,310
Total:	\$2,015,000		\$234,375	\$2,828,250	\$535,000		\$32,000	\$852,000	\$2,595,000		\$496,529	\$3,201,529	\$263,950		\$14,098	\$514,098	\$7,087,002

Combined Debt Map – General Obligation & Ed Tech Debt



Section III

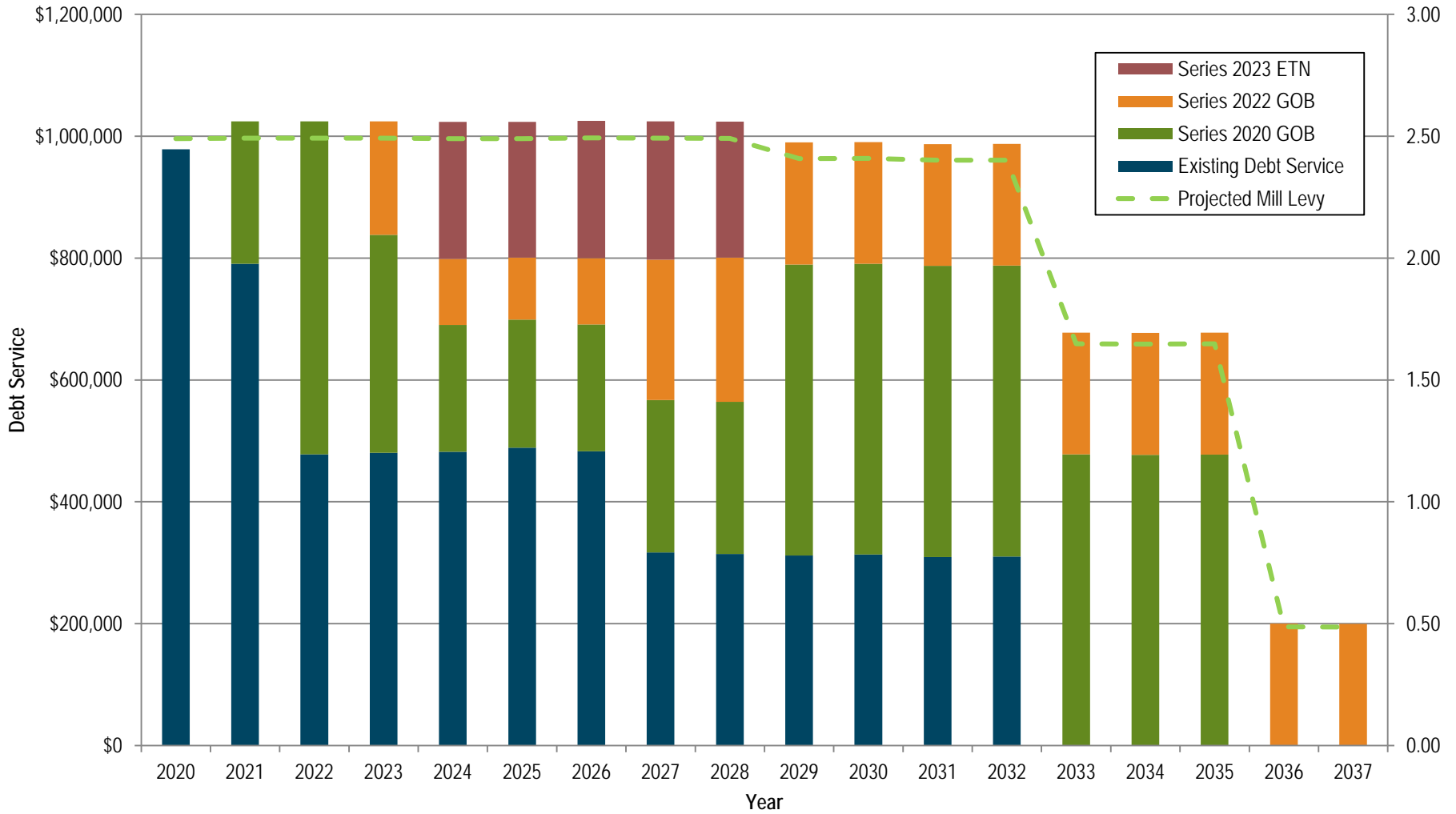
Financing Options

2019 General Obligation Bond Election – \$6MM & \$1MM Education Technology Notes Scenario



Tax Impact and Debt Service Schedules								
Current Debt Service and Mill Levy Schedule				Series 2020	Series 2022	Series 2023	Projected Total	Projected
	Growth Factor	Projected Assessed Valuation	Current Debt Service	GOB	GOB	ETN	Debt Service	Mill Levy
Year				\$4,000,000	\$2,000,000	\$1,000,000		95%
2020	0.00%	\$432,700,310	\$978,480				\$978,480	2.49
2021	0.00%	432,700,310	790,616	\$233,667			1,024,282	2.49
2022	0.00%	432,700,310	478,057	546,280			1,024,337	2.49
2023	0.00%	432,700,310	480,339	357,760	\$186,333		1,024,432	2.49
2024	0.00%	432,700,310	482,225	208,160	108,360	\$225,000	1,023,745	2.49
2025	0.00%	432,700,310	488,706	210,200	102,080	222,600	1,023,586	2.49
2026	0.00%	432,700,310	483,066	208,040	109,000	225,000	1,025,106	2.49
2027	0.00%	432,700,310	317,076	249,840	230,600	227,000	1,024,516	2.49
2028	0.00%	432,700,310	314,510	249,840	236,280	223,600	1,024,230	2.49
2029	0.00%	432,700,310	311,872	477,640	200,480		989,992	2.41
2030	0.00%	432,700,310	313,462	477,120	199,840		990,422	2.41
2031	0.00%	432,700,310	309,192	478,040	200,000		987,232	2.40
2032	0.00%	432,700,310	310,310	477,320	199,920		987,550	2.40
2033	0.00%	432,700,310		478,000	199,600		677,600	1.65
2034	0.00%	432,700,310		477,000	200,040		677,040	1.65
2035	0.00%	432,700,310		477,360	200,200		677,560	1.65
2036	0.00%	432,700,310			200,080		200,080	0.49
2037	0.00%	432,700,310			199,680		199,680	0.49
Totals:			\$7,087,002	\$5,606,267	\$2,772,493	\$1,123,200	\$16,588,962	

2019 General Obligation Bond Election – \$6MM & \$1MM Education Technology Notes Scenario



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RESOLUTION NO. _____

**AUTHORIZING AND APPROVING SUBMISSION OF A COMPLETED APPLICATION
FOR FINANCIAL ASSISTANCE AND PROJECT APPROVAL TO THE
NEW MEXICO FINANCE AUTHORITY.**

WHEREAS, the Cimarron Municipal School District No. 3, New Mexico ("Governmental Unit") is a qualified entity under the New Mexico Finance Authority Act, Sections 6-21-1 through 6-21-31, NMSA 1978 ("Act"), and the Cimarron Municipal School District No. 3 Board of Education ("Governing Body") is authorized to borrow funds and/or issue bonds for financing of public projects for benefit of the Governmental Unit; and

WHEREAS, the New Mexico Finance Authority ("Authority") has instituted a program for financing of projects from the public project revolving fund created under the Act and has developed an application procedure whereby the Governing Body may submit an application ("Application") for financial assistance from the Authority for public projects; and

WHEREAS, the Governing Body intends to per the bond election question approved by voters to erect, remodel, equip and furnish school buildings, purchase computer software and hardware for student use in public schools; provide matching funds for capital outlay projects funded pursuant to the Public School Capital Outlay Act ("Project") for the benefit of the Governmental unit and its citizens

WHEREAS, the application prescribed by the Authority has been completed and submitted to the Governing Body and this resolution approving submission of the completed Application to the Authority for its consideration and review is required as part of the Application.

**NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3:**

Section 1. That all action (not inconsistent with the provision hereof) heretofore taken by the Governing Body and the officers and employees thereof directed toward the Application and the Project, be and the same is hereby ratified, approved and confirmed.

Section 2. That the completed Application submitted to the Governing Body, be and the same is hereby approved and confirmed.

Section 3. That the officers and employees of the Governing Body are hereby directed and requested to submit the completed Application to the Authority for its review, and are further authorized to take such other action as may be requested by the Authority in its consideration and review of the Application and to further proceed with arrangements for financing the Project.

Section 4. All acts and resolutions in conflict with this resolution are hereby rescinded, annulled and repealed.

Section 5. This resolution shall take effect immediately upon its adoption.

PASSES APPROVED AND ADOPTED this 12th day of February, 2020.

CIMARRON MUNICIPAL SCHOOL
DISTRICT NO. 3

By _____
President, Board of Education

(Seal)

ATTEST:

Secretary, Board of Education

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**EXCERPT FROM A SPECIAL MEETING
OF THE BOARD OF EDUCATION OF THE
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3**

The Board of Education, as governing board (the “Board”) of Cimarron Municipal School District No. 3, County of Colfax, State of New Mexico (the “District”), met in regular session in full conformity with law and the rules and regulations of the Board in the Eagle Nest Elementary/Middle School Board Meeting Room, 225 Lake Avenue, Eagle Nest, New Mexico, being the regular meeting place of the Board, on February 12, 2020, at the hour of 6:30 p.m. Upon roll call, the following members were found to be present:

PRESENT:

President: _____

Vice President: _____

Secretary: _____

Member: _____

Member: _____

ABSENT:

**ALSO
PRESENT:**

Member _____ thereupon moved the approval of the following Notice of Bond Sale Resolution and Delegation of Authority:

**CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COLFAX COUNTY, NEW MEXICO
NOTICE OF BOND SALE RESOLUTION AND
DELEGATION OF AUTHORITY**

WHEREAS, the Board of Education, as governing board (the “Board”) of Cimarron Municipal School District No. 3, County of Colfax, State of New Mexico (the “District”), has determined, and does hereby determine, that it is necessary and in the best interest of the District to issue its \$4,000,000 General Obligation School Bonds, Series 2020 (the “Series 2020 Bonds”), as provided hereafter; provided, however, that a satisfactory price is obtained.

WHEREAS, at the general obligation bond election held for the District, on the 5th day of November, 2019, the electors of the District authorized the Board, to contract bonded indebtedness on behalf of the District and upon the credit thereof by issuing Bonds to secure funds for the following purposes, in the following amount:

<u>Purpose</u>	<u>Amount Authorized at Election</u>	<u>Amount Previously Issued</u>	<u>Amount to be Issued</u>
Erecting, remodeling, equipping and furnishing school buildings; purchasing or improving school grounds; purchasing computer software and hardware for student use in public schools; providing matching funds for capital outlay projects funded pursuant to the Public School Capital Outlay Act; or any combination of these purposes.	\$6,000,000	\$0	\$4,000,000

WHEREAS, the Board hereby authorizes the President of the Board and the Superintendent to issue a Notice of Sale of General Obligation Bonds authorized at the November 5, 2019 election and it is hereby determined that general obligation school building bonds authorized at the election on November 5, 2019 be issued in accordance with this Notice of Sale and Delegation of Authority; and

WHEREAS, the governing Board of the District has determined, and does hereby determine, that it is necessary and in the best interest of the District to issue this Notice of Sale of its \$4,000,000 General Obligation School Bonds, Series 2020, as provided hereafter;

NOW, THEREFORE, be it resolved by the Board of Education of the Cimarron Municipal School District No. 3, Cimarron, New Mexico:

Section 1. The Board hereby determines to proceed with the issuance, sale, and delivery of the Series 2020 Bonds. The Superintendent of Schools of the District (the “Superintendent”) is hereby further authorized and directed to have published a notice of sale, in substantially the form set forth below, in *Taos News* being a newspaper of general

and local circulation in the District, once, at least one week prior to the date of the sale, and to give such other notice as she may determine.

Section 2. The notice of sale of the Series 2020 Bonds shall be published in the following form:

(Form of Notice for Publication for the Series 2020 Bonds)

NOTICE OF BOND SALE AND DELEGATION OF AUTHORITY

**CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
 COUNTY OF COLFAX, NEW MEXICO
 \$4,000,000
 GENERAL OBLIGATION SCHOOL BONDS,
 SERIES 2020**

PUBLIC NOTICE IS HEREBY GIVEN that pursuant to the Notice of Bond Sale and Delegation of Authority Resolution adopted by the Board on February 12, 2020, the Superintendent (“Superintendent”) of Schools of the Cimarron Municipal School District No. 3, Colfax County, New Mexico, (the “District”) or the Business Manager of the District will on April 15, 2020 sign a Bond Purchase Agreement for the purchase of the District’s \$4,000,000 General Obligation School Bonds, Series 2020.

The Series 2020 Bonds will be issued as fully registered bonds and will mature on August 1, of each year as follows:

<u>Years Maturing</u>	<u>Amounts Maturing*</u>
2021	\$ 43,000
2022	388,000
2023	215,000
2024	74,000
2025	79,000
2026	80,000
2027	125,000
2028	130,000
2029	363,000
2030	377,000
2031	393,000
2032	408,000
2033	425,000
2034	441,000
2035	459,000
TOTAL	\$4,000,000

*Preliminary and subject to change.

The Bonds constitute a portion of the bonds that were authorized at a regular election held on November 5, 2019, and will constitute general obligation debt of the District, payable from general (ad valorem) taxes that may be levied against all taxable property within the District, without limitation as to rate or amount.

The maximum net effective interest rate permitted on the Bonds is ten percent (10%).

The validity and enforceability of the Bonds will be approved by the New Mexico Attorney General, and by Modrall, Sperling, Roehl, Harris & Sisk, P.A., Attorneys at Law, Albuquerque, New Mexico.

[End of Form of Notice]

Section 3. Sections 6-14-9, and 6-14-10.2 NMSA 1978 authorized the Board to delegate to the Superintendent or the Business Manager of the District certain responsibilities relating to sale of public securities like the Series 2020 Bonds. The Superintendent and or the Business Manager of the District (collectively the “Delegatee”) in accordance Sections 6-14-9, and 6-14-10.2 NMSA 1978 is hereby authorized to do all things necessary to accomplish the sale of the District’s general obligation school building bonds (the “Series 2020 Bonds”) in accordance with law.

Section 4. The Delegatee is hereby authorized to determine the date, time and place for sale of the Series 2020 Bonds, including the series, the dated date, the principal amount maturing in each year, maturity and interest payment dates, redemption provisions, and any other terms related to the Series 2020 Bonds. The Delegatee is hereby further authorized to have published a notice of sale of the Series 2020 Bonds and any subsequent sales of authorized bonds, after determination of the details of the authorized bonds, in *Taos News*, or other newspaper of general and local circulation in the District, once, at least one week prior to the date of the sale. The Delegatee is hereby authorized to give such other notice of the Series 2020 Bond sale including the publication of the notice in financial papers and periodicals and the distribution among investment bankers and others of a Preliminary Official Statement relating to the Series 2020 Bonds.

Section 5. The Delegatee is hereby authorized to enter into a negotiated sale of the Series 2020 Bonds with the New Mexico Finance Authority (NMFA) and sign a bond purchase agreement with the NMFA in accordance with Section 6-15-5 NMSA 1978. A negotiated sale means a sale of the district’s bonds to investors by a bond underwriter or a private placement of the bonds with a bank, financial institution, state instrumentality, the New Mexico Finance Authority or other person, with interest rates, maturity dates and other terms that are satisfactory to the District.

Section 6. In accordance with Sections 6-14-9 and 6-14-10.2 NMSA 1978, the following parameters with respect to the Series 2020 Bonds are established:

A. Series 2020 Bonds are to be issued for capital projects as enumerated in Section 22-18-1, NMSA 1978;

- B. The maximum par amount of the Series 2020 Bonds shall not exceed \$4,000,000;
- C. The maximum term of the Series 2020 Bonds shall not exceed 15 years;
- D. The maximum net effective interest rate on the Series 2020 Bonds shall not exceed 5% per annum;
- E. The District's ad valorem property tax is pledged to secure payment of the Series 2020 Bonds;
- F. The Series 2020 Bonds shall be sold to the NMFA in a negotiated sale pursuant to a Bond Purchase Agreement;
- G. The Series 2020 Bonds will not be sold for less than par.
- H. The maximum amount of underwriting discount shall not exceed 1.0% of the aggregate principal amount of the Series 2020 Bonds which is approximately \$4,000,000;
- I. The form of the bond is attached as Exhibit "A";
- J. The Series 2020 Bonds may be refunded at a future date;
- K. There will be a Paying Agent/Registrar for the Series 2020 Bonds. The form of the Paying Agent/ Registrar agreement is attached as Exhibit "B";
- L. The Delegatee shall certify in writing prior to delivery of the Series 2020 Bonds that the final terms of the Series 2020 Bonds comply with the parameters and conditions established in this Resolution.

DATED at Eagle Nest, New Mexico this 12th day of February 2020.

BOARD OF EDUCATION OF THE
CIMARRON MUNICIPAL SCHOOL
DISTRICT NO. 3

By: _____
President

ATTEST:

Secretary

The motion to approve the Notice of Bond Sale Resolution was moved by Member _____ and seconded by Member _____ and, upon being put to a vote, was approved on the following recorded vote:

Those Voting Aye: _____

Those Voting Nay: _____

Those Absent: _____

_____ (_____) members of the Board having voted in favor of approving the Notice of Bond Sale Resolution, the presiding officer declared the Notice of Bond Sale Resolution approved, whereupon the President and Secretary signed the foregoing Notice of Bond Sale Resolution and Delegation of Authority.

After transaction of other business not related to the bond issue, the Board, upon motion duly made, seconded and carried, adjourned the meeting.

President, Board of Education

[SEAL]

ATTEST:

Secretary, Board of Education

STATE OF NEW MEXICO)
) ss.
COUNTY OF COLFAX)

I, Annie J. Lindsey, the duly elected Secretary of the Board of Education of Cimarron Municipal School District No. 3 (the "District"), do hereby certify:

1. The foregoing pages are a true, correct and complete copy of the record of the proceedings of the Board of Education of Cimarron Municipal School District No. 3 (the "Board"), constituting the governing board of the District, had and taken at a duly called regular meeting held in the Eagle Nest Elementary/Middle School Board Meeting Room, 225 Lake Avenue, Eagle Nest, New Mexico, on the 12th day of February, 2020, at the hour of 6:00 p.m., insofar as the same relate to the proposed bond issue, a copy of which is set forth in the regular book of official records of the proceedings of the Board of Education kept in my office. None of the action taken has been rescinded, repealed or modified.

2. The proceedings and the meeting were duly held and the persons therein named were present at the meeting, as therein shown.

3. Notice of such meeting was given in compliance with one of the permitted methods of giving notice of meetings of the Board of Education as required by the open meetings standards resolution adopted by the Board and presently in effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 12th day of February, 2020.

Secretary, Board of Education

[SEAL]

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EXHIBIT 'A'

FORM OF BOND

REGISTERED
NO. _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA
STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COUNTY OF COLFAX, NEW MEXICO
GENERAL OBLIGATION SCHOOL BUILDING BONDS,
SERIES 2020

REGISTERED OWNER: _____

PRINCIPAL AMOUNT: _____ DOLLARS

<u>INTEREST RATE</u>	<u>MATURITY</u> <u>DATE</u>	<u>SERIES DATE</u>	<u>CUSIP</u>
____% per annum	_____	_____, 2020	_____

The Board of Education of the Cimarron Municipal School District No. 3, County of Colfax, New Mexico (the "Board"), on the faith, credit and behalf of Cimarron Municipal School District No. 3, County of Colfax, New Mexico (the "District"), for value received, hereby promises to pay to the registered owner named above, or registered assigns, the principal amount hereof on the Maturity Date and to pay interest on the principal amount at the Interest Rate on February 1, 2021, and thereafter on each August 1 and February 1 of each year (the "Interest Payment Date") from the Series Date to its maturity. The principal of the bonds of the series of which this is one (the "Bonds") and interest due at maturity shall be payable to the registered owner thereof as shown on the registration books kept by BOKF, NA, as "registrar/paying agent" (such entity and any successor thereto, the "Registrar/Paying Agent") for the Bonds, upon maturity and upon presentation and surrender thereof at the principal offices of the Registrar/Paying Agent. If any bond shall not be paid upon such presentation and surrender at or after maturity, it shall continue to draw interest at the rate borne by the bond until the principal thereof is paid in full. Payment of interest on the Bonds (other than at maturity) shall be made by check or draft mailed by the Registrar/Paying Agent (or by such other arrangement as may be mutually agreed to by the Registrar/Paying Agent and such registered owner), on or before each Interest Payment Date (or, if such Interest Payment Date is not a business day, on or before the next succeeding business day), to the registered owner thereof on the Record Date (defined below) at his address as it appears on the registration books kept by the Registrar/Paying Agent. All such payments shall be made in lawful money of the United States of America. The term "Record Date" as used herein with respect to any Interest Payment Date shall mean the fifteenth day of the month immediately preceding the Interest Payment Date. The person in whose name any Bond is registered on any Record Date with respect to any Interest Payment Date shall be entitled to receive the interest

payable thereon on such Interest Payment Date notwithstanding any transfer or exchange thereof subsequent to such Record Date and prior to such Interest Payment Date; but interest on any bond which is not timely paid or duly provided for shall cease to be payable as provided above and shall be payable to the person in whose name such bond is registered at the close of business on a special record date (the "Special Record Date") fixed by the Registrar/Paying Agent for the payment of any such overdue interest. The Special Record Date shall be fixed by the Registrar/Paying Agent whenever moneys become available for payment of overdue interest, and notice of any such Special Record Date shall be given not less than ten days prior thereto, by first-class mail, to the registered owners of the Bonds as of the fifth day preceding the mailing of such notice by the Registrar/Paying Agent, stating the Special Record Date and the date fixed for the payment of overdue interest.

The Bonds are fully registered and are issuable in denominations of \$5,000 and any integral multiple thereof (provided that no individual bond may be issued for more than one maturity).

The series of Bonds of which this bond is one is limited to the total principal amount of \$4,000,000 of like tenor except as to number, denomination, maturity date, and interest rate, issued by Cimarron Municipal School District No. 3, County of Colfax, New Mexico, for the purpose of erecting, remodeling, equipping and furnishing school buildings; purchasing or improving school grounds; purchasing computer software and hardware for student use in public schools; providing matching funds for capital outlay projects funded pursuant to the Public School Capital Outlay Act; or any combination of these purposes pursuant to the Public School Capital Outlay Act under the authority of and in full conformity with the Constitution and laws of the State of New Mexico (particularly Sections 22-18-1 through 22-18-13 NMSA 1978, and Sections 6-15-3 through 6-15-10 NMSA 1978, and acts amendatory and supplemental thereto), and pursuant to a resolution of the Board duly adopted and made a law of the District prior to the issuance of this bond (the "Bond Resolution").

Bonds maturing on and after August 1, 2031 are callable on and after August 1, 2030 at par.

Notice of redemption of the Series 2020 Bonds will be given by the Registrar/Paying Agent by sending a copy of such notice by first-class, postage prepaid mail not less than 30 days prior to the redemption date to the address shown as of the fifth day prior to the mailing of notice on the registration books by the Registrar/Paying Agent. The District shall give the Registrar/Paying Agent notice of the Series 2020 Bonds to be called for redemption at least 15 days prior to the date that the Registrar/Paying Agent is required to give owners notice of redemption specifying the Bonds and the principal amount to be called for redemption and the applicable redemption dates. The Registrar/Paying Agent's failure to give such notice to the registered owner of any Bond, or any defect therein, shall not affect the validity of the proceedings for the redemption of any Bonds for which proper notice was given. The notice will specify the number or numbers and maturity date or dates of the Series 2020 Bonds to be redeemed (if less than all are to be redeemed) the principal amount of any Bond to be redeemed in part, the date fixed for redemption, and that on such redemption date there will become and be due and payable upon each Bond or part thereof to be redeemed at the office of the Registrar/Paying

Agent the principal amount thereof to be redeemed plus accrued interest, if any, to the redemption date and that from and after such date interest will cease to accrue on the principal amount redeemed. Such notice may be a conditional notice of redemption insofar as the money or securities necessary to pay the redemption price of the Series 2020 Bonds are not required to be on deposit with the Registrar/Paying Agent prior to the giving of notice of optional redemption of the Series 2020 Bonds. If notice is given in the manner provided above, the Bond or Bonds or part thereof called for redemption will become due and payable on the redemption date designated and if an amount of money sufficient to redeem all Series 2020 Bonds called for redemption is on deposit with the Registrar/Paying Agent on the redemption date, the Series 2020 Bonds or part thereof to be redeemed shall be deemed to be not outstanding and will cease to bear or accrue interest from and after such redemption date. Upon presentation of a Bond to be redeemed at the office of the Registrar/Paying Agent on or after the redemption date, the Registrar/Paying Agent will pay such Bond, or portion thereof called for redemption.

The Registrar/Paying Agent will maintain the books of the District for the registration of ownership of the Bonds. Upon the surrender for transfer of any bond at the principal office of the Registrar/Paying Agent, duly endorsed for transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing, the Registrar/Paying Agent shall authenticate and deliver not more than three business days after receipt of the Bond to be transferred in the name of the transferee or transferees a new bond or bonds in fully registered form of the same aggregate principal amount of authorized denominations, and of the same maturity, interest rate and series, bearing a number or numbers not contemporaneously outstanding. Bonds may be exchanged at the principal offices of the Registrar/Paying Agent for an equal aggregate principal amount of bonds of other authorized denominations, and of the same maturity, series and interest rate. The Registrar/Paying Agent shall authenticate and deliver not more than three business days after receipt of the bond to be exchanged a bond or bonds which the registered owner making the exchange is entitled to receive, bearing a number or numbers not contemporaneously outstanding. Exchanges and transfers of bonds as herein provided shall be without charge to the owner or any transferee, but the Registrar/Paying Agent may require the payment by the owner of any bond requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer.

The person in whose name any bond shall be registered on the registration books kept by the Registrar/Paying Agent, shall be deemed and regarded as the absolute owner thereof for the purpose of making payment thereof and for all other purposes except as may otherwise be provided with respect to payment of interest; and payment of or on account of either principal or interest on any bond shall be made only to or upon the written order of the registered owner thereof or his legal representative, but such registration may be changed upon transfer of such bond in the manner and subject to the conditions and limitations provided herein. All such payments shall be valid and effectual to discharge the liability upon such bond to the extent of the sum or sums so paid.

If any bond shall be lost, stolen, destroyed or mutilated, the Registrar/Paying Agent shall, upon receipt of the mutilated bond and such evidence, information or indemnity relating thereto as it may reasonably require and as may be required by law, authenticate

and deliver a replacement bond or bonds of a like aggregate principal amount of authorized denominations, and of the same maturity, interest rate and series, bearing a number or numbers not contemporaneously outstanding. If such lost, stolen, destroyed or mutilated bond shall have matured, the Registrar/Paying Agent may pay such bond in lieu of replacement.

For the punctual payment of the principal of and interest on this bond as aforesaid and for the levy and collection of taxes in accordance with the statutes authorizing the issuance of this bond, the full faith and credit of the District is hereby irrevocably pledged. The Board has, by the Bond Resolution, ordered the creation of an interest and sinking fund for the payment of the Bonds. Such fund is to be held in trust for the benefit of the owner or owners of the Bonds.

It is hereby certified, recited and warranted that all the requirements of law have been complied with by the proper officials of the District in the issuance of this bond; that the total indebtedness of the District, including that of this bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State of New Mexico; that issuance of this bond was duly authorized by the legally qualified voters of the District at an election held on November 5, 2019; that provision has been made for the levy and collection of annual taxes sufficient to pay the principal of and the interest on this bond when the same become due. This bond shall not be valid or obligatory for any purpose until the Registrar/Paying Agent shall have manually signed the certificate of authentication hereon.

The District covenants that it will restrict the use of the proceeds of the Bonds in such manner and to such extent, if any, as may be necessary so that the Bonds will not constitute arbitrage bonds under Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"). The President, Secretary, Superintendent and any other officer of the District having responsibility for the issuance of the Bonds shall give an appropriate certificate of the District, for inclusion in the transcript of proceedings for the Bonds, setting forth the reasonable expectations of the District regarding the amount and use of all the proceeds of the Bonds, the facts, circumstances and estimates on which they are based, and other facts and circumstances relevant to the tax treatment of interest on the Bonds.

IN TESTIMONY WHEREOF, the Board of Education of the Cimarron Municipal School District No. 3, County of Colfax, New Mexico, constituting the governing board of the District, has caused the seal of the District to be hereto affixed and this bond to be signed and executed with the manual or facsimile signature of the President of the Board and subscribed and attested with the manual or facsimile signature of the Deputy Secretary of the Board, all as of the Series Date.

President, Board of Education
Cimarron Municipal School District No. 3

(DISTRICT SEAL)

ATTEST:

Secretary, Board of Education
Cimarron Municipal School District No. 3

[Form of Certificate of Authentication]

This bond is one of the Bonds described in the Bond Resolution and has been duly registered on the registration books kept by the undersigned as Registrar/Paying Agent for the Bonds.

Date of Authentication and
Registration:

BOKF, NA
as Registrar/Paying Agent

By _____
Authorized Officer

[End of Form of Certificate of Authentication]

[Form of Assignment]

ASSIGNMENT

For value received, the undersigned sells, assigns and transfers unto _____ whose social security or tax identification number is _____ the within bond and irrevocably constitutes and appoints _____ attorney to transfer such bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed: _____

NOTE: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or enlargement or any change whatsoever.

[End of Form of Assignment]

[End of Form of Bond]

EXHIBIT 'B'

REGISTRAR AND PAYING AGENT AGREEMENT

This Registrar, Transfer Agent and Paying Agent Agreement (“Agreement”) is executed and effective this 22nd day of May, 2020, by and between BOKF, NA with principal offices in Albuquerque, New Mexico (“Bank”), and Cimarron Municipal School District No. 3, County of Colfax, New Mexico (“Issuer”) for the bonds described as follows:

\$4,000,000
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COUNTY OF COLFAX, NEW MEXICO
GENERAL OBLIGATION SCHOOL BONDS
SERIES 2020

- A. The Bank agrees to perform the duties of a Registrar which includes:
1. Authentication, preparation and delivery of bonds;
 2. Maintenance of the bond register;
 3. Maintenance of bond inventory and accounting;
 4. Cancellation and destruction of paid bonds;
 5. Providing Issuer with certificate of destroyed bonds;
 6. Transfer of ownership of bonds;
 7. Issue replacement bonds in lieu of a mutilated, lost, destroyed or stolen bond upon receipt of satisfactory proof and indemnification of the Bank;
 8. Pay by bank draft to bondholders of record the principal of, premium, if any, and interest on the bonds but only to the extent that Issuer has deposited with the Bank sufficient immediately available funds for such purposes; interest on funds received prior to payment dates may be retained by the Bank; float on checks issued by the Bank for payment of principal and interest payments will be retained by the Bank;
 9. Furnish Issuer periodic statements.
- B. Upon written notice from the Bank, Issuer agrees to cause to be printed, at its expense, any additional bonds required by the Bank subsequent to initial issuance as long as any bonds remain outstanding.
- C. The Bank shall not be required to transfer or exchange any Bond during the period beginning fifteen days prior to any date fixed for the payment of interest or principal on any of the Bonds.

- D. In any case where any payments with respect to the Bonds shall fall due on a Saturday, a Sunday, a legal holiday, or a day upon which banking institutions in the City of Albuquerque, New Mexico, or in such other locality as Paying Agent may maintain its principal offices, are authorized by law to close for business, then said payments need not be made on such date, but shall be made on the next succeeding banking day with the same force and effect as if made on the day upon which said payments fall due.
- E. In the event any principal or interest payment cannot be made as a result of paying Agent's inability, after due diligence, to locate the bondholder of record to whom such payments are due, and in the event that such bondholder has not claimed such payments, or corresponded in writing with Issuer or the Paying Agent concerning such payments within five (5) years after the date prescribed for payment, then funds deposited with Paying Agent by Issuer for any such payments will be returned to the Issuer and such bondholder shall look solely to the Issuer from and after such date for payment thereof.
- F. The Bank's fees and expenses as compensation for the performance of its duties as Registrar, Transfer Agent, and Paying Agent under the terms of this Agreement shall be as follows:

Acceptance Fee:	\$250.00, plus NMGRT
Annual Fee:	\$250.00, plus NMGRT

- G. Pursuant to Section 22-18-13 NMSA (2007), if the Bank has not received the full amount necessary to make the full payment of interest and, if applicable, of principal on the Bonds on the business day immediately prior to the date on which the payment is due, the Bank will notify the Department of Finance and Administration and the Department of Education (the "Public Education Department") of the State of New Mexico and the District, by telephone, facsimile or other similar communication, followed by written verification, of the payment status. As of the date hereof, information with respect to the above is as follows:

- (i) Olivia Padilla-Jackson , Secretary
NM Department of Finance and Administration
180 Bataan Memorial Building
Santa Fe, NM 87501
Tel: (505) 827-4980

- (ii) David Craig, Director
School Budget and Finance Analysis Bureau
NM Public Education Department
300 Don Gaspar Avenue
Jerry Apodaca Education Building
Santa Fe, NM 87501-2786
Tel: (505) 827-3860

- H. The Bank shall not be liable for any error of judgment, or for any act done or step taken or omitted by it in good faith, or for any mistake of fact or law, or for anything which it may do or refrain from doing in connection herewith, except its own negligence or misconduct.
- I. The Bank may consult with and obtain advice from legal counsel of its selection in the event any question as to any of the provisions hereof or its duties hereunder shall arise, and it shall incur no liability and shall be fully protected in acting in good faith in accordance with the opinion and instructions of such counsel. The cost of such services shall be borne by Issuer.
- J. Should the Issuer elect to terminate this Agreement and appoint a successor Registrar, Transfer Agent and Paying Agent, the Bank reserves the right to charge and be paid by the Issuer for the costs of transferring records, notifying bondholders and for any other duties that need to be performed. These costs are in addition to the specified fees and expenses in Paragraph F.

[Signature Page Follows]

Executed on the date first above written.


CIMARRON MUNICIPAL SCHOOL
DISTRICT NO. 3

By: _____
President, Board of Education

BOKF, NA

By: _____
Cindy Mitchell, AVP and Trust Officer

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NEW MEXICO

Public Education Department

District and Charter School Wellness Policy Review

School District:	Cimarron Municipal Schools
Superintendent/Charter School Director :	
Designated Contact:	Anita B. Padilla
Contact phone and E-mail(s):	575-376-2445 Ext. 103 apadilla@cimarronschools.org
Review Date:	January 30, 2020

OVERALL APPROVAL			
SECTION	Approved	Not Approved	Comments/Recommendations
Section I : Wellness Policy			
Section II: Nutrition		X	
Section III: Quality Physical Activity	X		
Section IV: Health Education Content Standards and Benchmarks		X	
Section V: Physical Education Requirement		X	
Section VI: Social and Emotional Well-being		X	
Section VII: Other Wellness Policy Needs		X	
Comments:			

All items marked with an asterisk (*) must be "met" before the School Wellness Policy can be approved by the PED.

Section I: WELLNESS POLICY	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
*Wellness Policy completed following Federal 7 C.F.R pts 210 & 220 and PED NMAC 6.12.6.8		X		
*School Health Advisory Council (SHAC) established		X		
*Designate at least one person for the district to ensure wellness policy compliance and implementation		X		
*Provide list of SHAC members to include: school food authority personnel, school board member, school administrator, school staff, students, parents, and members of the community(see Appendix A)		X		
*SHAC meets at least twice a school year. (in reference to Wellness Policy and recommendations)		X		
*School Wellness Policy available to the public			X	
*A plan in place for measuring implementation and evaluation of the wellness policy		X		

Section II: NUTRITION: District Wellness Policy meets requirements of section 204 of Healthy, Hunger-Free Kids Act of 2010, Public law 111-296 All areas of this section must be met for PED approval	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
<ul style="list-style-type: none"> □ Standards and nutrition guidelines for all foods and beverages sold to students on the school campus during the school day that are consistent with Federal regulations for: school meal nutrition standards, and the Smart Snacks in School nutrition standards. 6.12.5.8 NMAC Competitive Foods Standards (Smart Snacks) compliance □ Standards for all foods and beverages provided, but not sold, to students during the school day (e.g., in classroom parties, classroom snacks brought by parents, or other foods given as incentives). □ Create procedures for the documentation of fundraisers that do not meet the competitive food standards that must be limited to no more than two occasions per semester or trimester term per school, and may not be conducted during meal service or in the food service area (6.12.5.8 NMAC) □ Policies for food and beverage marketing that allow marketing and advertising of only those foods and beverages that meet the Smart Snacks in School nutrition standards □ District schools meet or exceed local, state and federal nutrition requirements and/or USDA nutrition standards 		<ul style="list-style-type: none"> X 	<ul style="list-style-type: none"> X 	<p>There are several changes made to NMAC and the Local Wellness Policy Final Rule. https://webnew.ped.state.nm.us/wp-content/uploads/2018/02/SHSB_LocalWellnessPolicysummary_finalrule.pdf</p>
Nutrition Continues	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
<ul style="list-style-type: none"> □ Free drinking water is made available to students in the place where lunch meals are served during the meal service □ All schools will provide nutrition education activities that align with the New Mexico Health Education Content Standards with Benchmarks and Performance Standards as set forth in 6.29.6 NMAC. □ Specific goals for nutrition promotion and education that promote student wellness and consider evidence-based strategies in determining these goals □ Assurance of adherence to requirements re. possible food allergies in schools 		<ul style="list-style-type: none"> X X 	<ul style="list-style-type: none"> X X 	
Section III: QUALITY PHYSICAL ACTIVITY	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
*Guidelines created to provide physical activity opportunities before, during and after school (6.12.6.8.D.3 NMAC)		X		
*Physical activity is included as a health education topic (6.29.9 NMAC)		X		
Elementary schools provide daily recess for all students		X		
Assurance that schools are restricted from withholding physical activity from students as a form of punishment		X		
Schools in the district encourage walking, biking, and skating as transportation modes to and from school		X		
* Specific goals for physical activity that promote student wellness and consider evidence-based strategies in determining these goals.		X		
Section V: PHYSICAL EDUCATION REQUIREMENT	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
*The Wellness Policy includes a planned, sequential and developmentally appropriate K-12 physical education curriculum (6.29.1 NMAC Primary and Secondary education standards for Excellence General Provision) aligned to the Content Standards with Benchmarks and Performance Standards		X		
Adapted PE is available to all students where appropriate		X		
*One unit of PE, or allowable alternative, is included as a district graduation requirement			X	

Section IV: HEALTH EDUCATION CONTENT STANDARDS AND BENCHMARKS	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
* Health Education content standards with benchmarks and performance standards (6.29.1 NMAC Standards for Excellence)		X		
*.5 credit of Health Education is offered in either middle or high school as a graduation requirement			X	
*Schools apply PED's "opt out" policy, regarding sexuality component of health education curriculum		X		
*Assurance that HIV instruction is provided (6.12.2.10 NMAC)		X		
*Lifesaving skills including psychomotor CPR, Automated External Defibrillator (AED) and Heimlich maneuver is included in Health Education courses			X	
Section VI: SOCIAL AND EMOTIONAL WELL-BEING	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
*District Wellness policy includes a plan to address the behavioral needs of all students in the educational process by focusing on students' social and emotional wellbeing (6.12.6.8.D.6 NMAC)		X		
*Support services are available to all students		X		
*School staff members are trained in child abuse and neglect detection and reporting, per Section 22-10A-32, NMSA			X	
*Schools adhere to substance abuse reporting per Section 22-5-4, 4 NMSA 1978			X	
Section VII: OTHER WELLNESS POLICY COMPONENTS	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
Students				
*Students with healthcare needs that may affect their school attendance and/or performance have Individualized Health Plans (IHP), which are separated from Individualized Education Program (IEP) plan but attached to the IEP of 504 plan based on a students' needs			X	
*Schools are compliant with 6.12.2.10 NMAC in reference to students who may be diagnosed with HIV/AIDS			X	
*Statement addressing statute 6.12.2.8 NMAC, which makes it unlawful for any student to enroll in school unless the student is properly immunized or in the process of being properly immunized and can provide satisfactory evidence of such immunization, unless the child is properly exempted (7.5.3 NMAC) NOTE: District ensures that students who are identified as homeless are not prevented from entering schools, based on inability to produce records normally required for enrollment, as per the McKinney-Vento Homeless Assistant Act			X	
*The Wellness Policy includes the provision for any student in K –12, providing authorization to carry and self-administer health care practitioner prescribed asthma treatment and anaphylaxis emergency treatment medications, as well as the right to self-management of diabetes in school settings (6.12.2.9; 6.12.8 NMAC)			X	
* At a minimum, vision screenings are administered to students enrolled in pre-K, Kindergarten, 1 st and 3 rd grades (7.30.11 NMAC: Vision Screening Test Standards for Students)			X	
Section VIII: STAFF WELLNESS	Exceeds	Meets Minimum	Not Met	Comments/Recommendations
*District and its governing boards and schools, implement policy to ensure the right to privacy of all school employees infected with HIV, keeping these safe and confidential			X	
*Create a plan to address the staff wellness needs of all school staff that minimally insures an equitable work environment and meets the Americans with Disabilities Act, Title III (6.12.6.8.D.9 NMAC)		X		
Schools provide staff with the information on activities related to personal health promotion and with the opportunity for every staff member to participate in these as feasible		X		
*Members of the school staff are allowed to participate on the district's SHAC, as per 6.12.6.8 NMAC Section E		X		

**Clovis Municipal School District
Wellness Plan & Implementation Guide
February 2018**



Wellness Plan and Implementation Guide
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Clovis Municipal School District Preamble

The Clovis Municipal School District (CMS) is committed to the optimal development of every student. CMS believes that for students to have the opportunity to achieve personal, academic, developmental and social success, CMS needs to create positive, safe and health-promoting learning environments at every grade level, in every setting, throughout the school year.

Research shows that two components, good nutrition and physical activity before, during and after the school day, are strongly correlated with positive student outcomes. For example, student participation in the U.S. Department of Agriculture's (USDA) School Breakfast Program is associated with higher grades and standardized test scores, lower absenteeism and better performance on cognitive tasks. Conversely, less-than-adequate consumption of specific foods including fruits, vegetables and dairy products, is associated with lower grades among students." In addition, students who are physically active through, physical activity breaks, high-quality physical education and extracurricular activities – do better academically." Finally, there is evidence that adequate hydration is associated with better cognitive performance.

This Wellness Plan and CMS's approach to ensuring environments and opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. Specifically, this plan establishes goals and procedures to ensure that:

- CMS students have access to healthy foods throughout the school day – both through reimbursable school meals and after school snack – in accordance with Federal and state nutrition standards;
- CMS students receive quality nutrition education that helps them develop lifelong healthy eating behaviors;
- CMS students have opportunities to be physically active before, during and after school;
- CMS engages in nutrition and physical activity promotion and other activities that promote student wellness;
- CMS staff are encouraged and supported to practice healthy nutrition and physical activity behaviors in and out of school;
- The community is engaged in supporting the work of CMS in creating continuity between school and other settings for students and staff to practice lifelong healthy habits; and,
- CMS establishes and maintains an infrastructure for management, oversight, implementation, communication about and monitoring of the Plan and its established goals and objectives.

This Wellness Plan applies to all students, staff and schools in the Clovis Municipal School District. Specific measurable goals and outcomes are identified within each section below.

School Health Advisory Council (SHAC)

Formation and Purpose of the School Health Advisory Council (SHAC)

1. CMS will establish and maintain a SHAC that consists of: parent(s), school food authority personnel, governance council member, director, school staff, and community member.
2. CMS SHAC will meet two (2) times per year for the purpose of evaluation of the current Wellness Plan in the areas of implementation, needed revisions, and adherence, and then will present recommendations for the policy to the Governance Council.
3. CMS SHAC will assist in the school's implementation and adherence to the policy.

CMS SHAC Creates a Wellness Plan that includes:

- A. Family, school, and community involvement guidelines;
- B. Nutrition Guidelines for school meals, competitive foods and beverages sold during the school day, exempt fundraisers, access to water, celebrations and rewards, nutrition promotion, nutrition education, food and beverage marketing in school, and school nutrition staff qualifications, and professional standards requirement;
- C. Physical activity guidelines for before, during, and after school;
- D. Guidelines for a planned, sequential physical education curriculum that provides the optimal opportunity for all students to learn and develop skills, knowledge and attitudes that encourage a lifetime of physical activity, consistent with the Physical Education Content Standards with Benchmarks and Performance Standards set forth in 6.29.9 NMAC: Standards for Excellence;
- E. Guidelines for a planned, sequential, health education curriculum that addresses the physical, mental, emotional, and social dimensions of health and is aligned to the Health Education Content Standards with Benchmarks and Performance Standards as set forth in Standards for Excellence (6.29.6.8 NMAC);
- F. Establish course instructions for all students in grades 1 – 12 to receive instruction in health education and to require all students to complete a course in health education prior to graduation in either middle or high school that is aligned to high school Health Education Content Standards with Benchmarks and Performance Standards (22-13- 1.1 NMSA (1978));
- G. Develop a plan that addresses the behavioral health needs of all students in the educational process by focusing on the social and emotional well-being of students;
- H. Provide and submit a Safe School Plan at each school, focused on healthy, safe environments, including but not limited to policies, procedures and an all-hazards emergency operations plan (EOP) that is inclusive of: prevention, protection, mitigation, response and recovery, and is aligned with the National Response Framework, the U.S. Department of Education’s Guide for Developing High-Quality School Emergency Operations Plans (2013), (See Safe Schools tab in the NMPED website.)
- I. A plan that addresses the health service needs of students in the educational process;
- J. A plan that addresses the wellness needs of all staff that minimally ensures an equitable work environment that meets the Americans with Disabilities Act, Part III; and
- K. The implementation and evaluation of all guidelines. Districts are asked to use the Evaluation Template (Attachment C) when creating the plan for measuring implementation and evaluation.

CMS SHAC maintains the following:

- A. CMS Wellness Plan contains the required guidelines and includes language that meets their current needs and also supports growth over time; CMS seeks the Board of Education approval and presents annual revisions;
- B. An evaluation plan; and
- C. Public updates, including public access to the Wellness plan, summary of changes made on at least an annual basis, annual assessments, and triennial assessments.

CMS submits Wellness Policy documents to the Public Education Department on a date to be determined and communicated to every school on a three-year rotating cycle.

Submit plan to:

Dean Hopper,
Director Coordinated School Health & Wellness Bureau
New Mexico Public Education Department
dean.hopper@state.nm.us

The Clovis Municipal School District will employ its SHAC to convene as the School Wellness Committee (SWC) at least two (2) times per year to establish goals for and oversee school health and safety policies and programs, including development, implementation and periodic review and update of this district-level Wellness Plan.

The SWC membership will represent all school levels (elementary and secondary schools) and include (to the extent possible), but not be limited to: parents and caregivers; students; representatives of the school nutrition program (e.g., school nutrition director); physical education teachers; health education teachers; school health professionals (e.g., health education teachers, school health services staff [e.g., nurses, physicians, dentists, health educators, and other allied health personnel who provide school health services], and mental health and social services staff [e.g., school counselors, psychologists, social workers, or psychiatrists]; school administrators (e.g., superintendent, principal, vice principal), school board members; health professionals (e.g., dietitians, doctors, nurses, dentists); and the general public. When possible, membership will also include Supplemental Nutrition Assistance Program Education coordinators (SNAP-EDEDSNAP-Ed). To the extent possible, the DWC will include representatives from each school building and reflect the diversity of the community.

Leadership

The Superintendent or designee(s) will convene the SHAC and facilitate development of and updates to the Wellness Plan, and will ensure each school’s compliance with the policy. The Superintendent or designee(s) will convene the SHAC and facilitate the SWC to facilitate development of and updates to the Wellness Plan, and will ensure CMS’s compliance with the Plan.

The designated official for oversight is:

Joe Strickland, Deputy Superintendent of Instruction, joe.strickland@clovis-schools.org, 575.769.4321

Name	Title / Relationship to the School or District	Email address	Role on Committee
Joe Strickland	Deputy Superintendent of Instruction	joe.strickland@clovis-schools.org	Overall facilitation of the plan, Wellness Plan Coordinator
Paul Klein	Director of Student Nutrition	paul.klein@clovis-schools.org	Assist w/ input regarding food services & lunch program
Cindy Osburn	CMS Board Member	cindy.osburn@clovis-schools.org	Provide Board input, evaluation of the plan
Mandy Carpenter	Director of Human Resources	mandy.carpenter@clovis-schools.org	Assists in the development and implementation of the Staff Wellness Plan
Wayne Marshall	Principal, Parkview Elementary	wayne.marshall@clovis-schools.org	Assists in the implementation of educational goals and evaluation of the Wellness Plan
Mitch Gray	Community Member	mitch@three7.org	Provide community input, evaluation of the plan

Rhonda Sparks	Director of Student Health	rhonda.sparks@clovis-schools.org	Assist w/ Nutrition, health services and health curriculum implementation
Jordan Anderson	NHS President		Provide student input, evaluation of the plan
Mike Rutledge	CHS Assistant Principal	michael.rutledge@clovis-schools.org	Assist w/ social emotional wellness, safe campus implementation
Heidi Borden	Counselor	heidi.borden@clovis-schools.org	Assists in the development and implementation of mental health issues in the Wellness Plan

Wellness Plan Implementation, Monitoring, Accountability and Community Engagement

Implementation Plan

The Clovis Municipal School District will develop and maintain a plan for implementation to manage and coordinate the execution of this Wellness Plan. The Plan delineates roles, responsibilities, actions and timelines specific to CMS; as well as specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, food and beverage marketing, nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness. It is recommended that the school use the Healthy Schools Program online tools to complete a school level assessment based on the Centers for Disease Control and Prevention’s School Health Index, create an action plan that fosters implementation, and generate an annual progress report.

This Wellness Plan and the progress reports can be found at:

http://www.clovis-schools.org/instruction/Academic_resources.html

Recordkeeping: CMS will retain records to document compliance with the requirements of the Wellness Plan in the CMS administrative office. Documentation maintained in this location will include but will not be limited to:

- The written Wellness Plan;
- Documentation demonstrating compliance with community involvement requirements, including:
 - (1) efforts to actively solicit SHAC membership from the required stakeholder groups; and
 - (2) the participants’ involvement in the development, implementation, and periodic review and update of the Wellness Plan;
- Documentation of annual Plan progress reports for each school under its jurisdiction;
- Documentation of the triennial assessment* of the Plan for each school under its jurisdiction; and
- Documentation demonstrating compliance with public notification requirements, including:
 - methods by which the Wellness Plan, annual progress reports, and triennial assessments are made available to the public; and
 - efforts to actively notify families about the availability of Wellness Plan.

Annual Progress Reports: CMS will compile and publish an annual report to share basic information about the Wellness Plan and report on its implementation progress in meeting the wellness goals. This annual report will be published in the 4th quarter of each school year. This report will include, but is not limited to:

- The CMS website address for the Wellness Plan and/or how the public can receive/access a copy of the Wellness Plan;

- A description CMS’s progress in meeting the Wellness Plan goals;
- A summary of each school's events or activities related to the Wellness Plan implementation; 5210/Eat Smart to Play Hard
- The name, position title, and contact information of the designated District policy leader(s) identified in Section I; and
- Information on how individuals and the public can get involved with the SHAC.

The annual report will be available in English. CMS will actively notify households/families of the availability of the annual report. The SHAC will establish and monitor CMS’s goals and objectives for each of the content-specific components listed in the sections of this Plan.

Optional additional Plan language includes:

- CMS will track, analyze, and report on any correlations between improvements in health-promoting environments with education outcomes, such as absenteeism, disciplinary referrals, test scores, average grades, or health measures such as consumption of whole grains, fruits, or vegetables through the school meal programs or BMI, or psycho-social measures such as self-reported “connectedness,” or other school climate measures. CMS is encouraged to collaborate with local research institutions and universities.
- CMS will also track and annually report other related information, such as findings from food safety inspections, aggregate participation in school meals programs, income reported from competitive food sales, fundraising revenues, and other such information, as feasible.

****Triennial Progress Assessments***

At least once every three years, the District will evaluate compliance with the Wellness Plan per the CSHWB nutrition administrative review process to assess the implementation of the Plan and include:

- The extent to which schools under the jurisdiction of the District are in compliance with the Wellness Plan; and
- A description of the progress made in attaining the goals of the District’s Wellness Plan.
- The position/person responsible for managing the triennial assessment and contact information is Joe Strickland, Deputy Superintendent of Instruction, joe.strickland@clovis-schools.org.

The SHAC will monitor CMS’s compliance with this Wellness Plan. CMS will actively notify households/families of the availability of the triennial progress report.

Revisions and Updating the Plan

The SHAC will update or modify the Wellness Plan based on the results of the annual progress reports and triennial assessments, and/or as: CMS priorities change; community needs change; wellness goals are met; new health science, information, and technology emerges; and new Federal or state guidance or standards are issued. The Wellness Plan will be assessed and updated as indicated at least every three years, following the triennial assessment.

Community Involvement, Outreach, and Communications

CMS is committed to being responsive to community input, which begins with awareness of the Wellness Plan. CMS will actively communicate ways in which representatives of SHAC and others can participate in the development, implementation, and periodic review and update of the Wellness Plan through a variety of means appropriate for the District. CMS will also inform parents of the improvements that have been made to school meals and compliance with school meal standards, availability of child nutrition programs and how to apply,

and a description of and compliance with Smart Snacks in School nutrition standards. CMS will use electronic mechanisms, such as email or displaying notices on the school's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents, or sending information home to parents, to ensure that all families are actively notified of the content of, implementation of, and updates to the Wellness Plan, as well as how to get involved and support the Plan. CMS will ensure that communications are culturally and linguistically appropriate to the community. CMS will actively notify the public about the content of or any updates to the Wellness Plan annually, at a minimum. CMS will also use these mechanisms to inform the community about the availability of the annual and triennial reports.

Evaluation: See Appendix C

**Clovis Municipal School District Wellness Plan
Health Education**

Definition: Health education is the instructional program that provides the opportunity to motivate and assist all students to maintain and improve their health, prevent disease, and reduce health-related risk behaviors. It allows students to develop and demonstrate increasingly sophisticated health-related knowledge, attitudes, skills, and practices. As well, Health Education meets the content standards with benchmarks and performance standards as set forth in 6.29.1 NMAC Standards for Excellence.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
Beginning with students entering the 8th grade, a course in health education is required prior to graduation. Health education may be required in either middle school or high school, as determined by the school district.	CMS requires all students in 6 th grade to complete 1 year of physical education which includes all health standards. CMS requires all Freshman Academy students to take one semester of health. In addition, all PE courses in the District cover health standards as well.	All 6th grades students will successfully complete 2 semesters of health education.	Fall of 2018 In place
A sequential aligned K-8 health education curriculum that addresses the physical, mental, emotional, and social dimensions of health.	CMS has an adopted health education curriculum. K-6 has a varied commitment to implementation.	Grade band teams will work to align curricular health education subject matter so that is sequentially and comprehensively implemented	Alignment and implementation will be completed by Spring 2019
All school district/charter schools shall provide instruction about HIV and related issues found in the curriculum of the required health education content area to elementary, middle/junior high, and senior high school grades as set forth in 6.12.2.10 NMAC.	CMS directly instructs students about HIV and related issues as introduced in the middle school health curriculum	CMS will add developmentally appropriate HIV instruction as it is presented in the CMS curriculum for K-5 students.	Currently in place
All school districts/charter schools shall implement an “opt-out” policy that will ensure that parents have the ability to request their child to be exempted from the health education curriculum components that focus on the sexuality performance standards. The policy includes but is not limited to the process for parents to request an exemption of health education curriculum components that address the sexuality performance standards and how alternative lessons are established for the exempted parts of the curriculum	CMS has an opt-out policy that is provided in the Parent-Student Handbook. CMS sends home a letter to inform parents of health education curriculum that focuses on sexuality performance standards, and provides the process for receiving alternative curriculum for the exempted components. Opt out letter is provided on the District website.	The opt-out letter will be sent home prior to the onset of instructional curriculum that focus on sexuality performance. Opt out letter is provided on the District website.	Currently in place

CMS Health Education Goal: Each student will have the opportunity to:

- Learn and understand essential and functional health information that will
 - Shape personal values and beliefs that will support healthy choices
 - Develop a student culture that values a healthy lifestyle
 - Developing the essential health skills necessary to adopt, practice, and maintain health-enhancing behaviors.

Resource for goal & curriculum development:

<https://www.cdc.gov/healthyschools/sher/characteristics/index.htm>

NEW MEXICO HEALTH EDUCATION STANDARDS

1. Students will comprehend concepts related to health promotion and disease prevention.
2. Students will demonstrate the ability to access valid health information and health-promoting products and services.
3. Students will demonstrate the ability to practice health-enhancing behaviors and reduce health risks.
4. Students will analyze the influence of culture, media, technology, and other factors on health.
5. Students will demonstrate the ability to use interpersonal communication skills to enhance health.
6. Students will demonstrate the ability to use goal-setting and decision-making skills to enhance health.
7. Students will demonstrate the ability to advocate for personal, family, peer, and community health. From the Health Education & Life Skills component of the Healthier Schools NM instructional program

**Clovis Municipal School District Wellness Plan
Nutrition and Nutrition Education**

Objective: CMS is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, and fat-free and low-fat milk; moderate in sodium, low in saturated fat, and zero grams trans-fat per serving (nutrition label or manufacturer’s specification), and to meet the nutrition needs of school children within their calorie requirements. The school meal program aims to improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns, and support healthy choices while accommodating cultural food preferences and special dietary needs.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
<p>Standards and nutrition guidelines for all foods and beverages sold to students on the school campus during the school day that are consistent with Federal regulations for:</p> <ul style="list-style-type: none"> ● School meal nutrition standards, ● Smart Snacks in School nutrition standards 	<p>1) CMS provides a school lunch in compliance with federal USDA requirements.</p> <p>2) CMS currently does not allow the sale of foods as fundraisers during the school day as they serve as a distraction from the learning environment</p>		In place
<p>Standards for all foods and beverages provided, but not sold, to students during the school day (e.g., in classroom parties, classroom snacks brought by parents, or other foods given as incentives).</p>	<p>CMS requires all school parties to provide a healthy snack</p> <p>CMS has a no candy or soda policy for school</p> <p>CMS encourages healthy snacks that are brought from home</p>	<p>CMS will require and will enforce strict adherence to smart snack guidelines for class parties</p>	In place
<p>Water: Schools participating in the school lunch program under this Act shall make available to children free of charge, as nutritionally appropriate, potable water for consumption in the place where meals are served during meal service.</p>	<p>CMS provides access to filtered water and bottle filling stations at all schools.</p> <p>All CMS school sites provide water breaks at regular intervals during the student work day.</p>	<p>CMS wants to ensure all students have the opportunity to stay hydrated during the school day</p>	In place
<p>Assurance of adherence to requirements re. possible food allergies in schools</p>	<p>CMS meets the needs of students with food allergies by reporting all medically documented food allergies to the Food Service provider, appropriate and equal food substitutions are provided for the student lunch program. All classrooms assure that a snacks are provided with a replacement for the any food allergies.</p>		In place

CMS Nutrition Goal: Clovis Municipal Schools will provide nutrition education that will teach, encourage, and support healthy behaviors.

CMS Nutrition Objectives:

- Students in grades K-6 will receive nutrition education per year.
- Students in grades 6 will receive nutrition education as part of physical education/health course required to complete middle school.

**Clovis Municipal Schools Wellness Plan
Physical Activity**

Objective: Children and adolescents should participate in 60 minutes of physical activity every day (<http://www.cdc.gov/physicalactivity/basics/children/index.htm>). A substantial percentage of students’ physical activity can be provided through a comprehensive, school-based physical activity program (CSPAP) that includes these components: physical education, recess, classroom-based physical activity, walk and bicycle to school, and out-of-school time activities, and the district is committed to providing these opportunities. Schools will ensure that these varied opportunities are in addition to, and not as a substitute for, physical education (addressed in “Physical Education” subsection).

Physical activity during the school day (including but not limited to recess, physical activity breaks, or physical education) will not be withheld as punishment for any reason in accordance with the Three-Tier Model of positive behavioral intervention per the PED’s Response to Intervention (RtI) framework. [“This does not include participation on sports teams that have specific academic requirements]. The director will provide teachers and other school staff with a list of ideas for alternative ways to discipline students.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal:	Timeline
Create guidelines to provide physical activity opportunities to students before, during and/or after school.	All CMS campuses are open to the public before and after school to allow for physical movement and activity. CMS provides a 15 minute and a 20 minute lunch recess for grades K-5 daily in addition to a 15 minute rest time after lunch for K students during the first semester. CMS provides a 10-15 minute recess for grades 6-8 daily.	All students will have the opportunity for healthy physical movement and activity throughout the school day. CMS does not allow for physical activity to be withheld as a punishment.	In place 2018-2019 School Year
All schools will provide education on the benefits of	All CMS elementary students participate in		In place

physical activity that align with the New Mexico Health Education Content Standards using benchmarks and performance standards as set forth in 6.29.9 NMAC.	physical education classes two to three times per week. The program is aligned to NM Standards and Benchmarks and includes an educational component on benefits of physical activity as part of the instructional framework. All 6th grade students will be required to take one year of physical education.		Fall 2018
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Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
Physical Activity or “Brain” Breaks (Elementary and Secondary)	Daily Schedule for all grade levels K-5 provides planned breaks in the schedule	Consistent implementation of “Brain Breaks”	Fall 2018
Active Transport	CMS currently offers a crosswalk for students who live in proximity to the school and storage for bikes ridden to school.		

Clovis Municipal Schools Wellness Plan Physical Education

Definition: Physical education (PE) is an academic subject and serves as the foundation of Clovis’s Comprehensive School Physical Activity Program (CSPAP). As such, PE demands the same education rigor as other core subjects. Physical education provides students with a planned, sequential K-12 standards-based program of curricula and instruction, designed to develop motor skills, knowledge and behaviors for active living, physical fitness, sportsmanship, self-efficacy and emotional intelligence.

Physical education is the instructional program that provides cognitive content and learning experiences in a variety of activity areas. It also provides the opportunity for all students to learn and develop the skills, knowledge and attitudes necessary to choose a lifetime of healthy physical activity. It meets the Content Standards with Benchmarks and Performance Standards as set forth in Section 6.29.6 NMAC. New Mexico Physical Education Content Standards with Benchmarks and Performance Standards are mandated for students in grades K-12. All instruction must be aligned with 6.29.1 NMAC Primary and Secondary Education Standards for Excellence General Provision. Further reference is available in the NM Content Standards with Benchmarks and Performance Standards.

Note: Physical activity is a component of, but is not a substitute for, quality physical education. Physical education is an instructional program taught by a certified physical educator focused on developing skills, knowledge, and attitudes necessary to personally decide to participate in a lifetime of healthful physical activity.

The New Mexico Legislature passed a law in 2014 that allows “one unit in physical education, as determined by each school district, which may include a physical education program that meets state content and performance standards or participation in marching band, junior reserve officers' training corps or interscholastic sports sanctioned by the New Mexico activities association” (SB122).

Schools must offer developmentally appropriate physical education. Adapted physical education (APE) is physical education which may be adapted or modified to address the individualized needs of children and youth who have gross motor developmental delays. This service should include the following:

- **Assessment and instruction** by qualified personnel professionals who are prepared to gather assessment data and provide physical education instruction for children and youth with disabilities and developmental delays.
- **Accurate assessment data**, including diagnostic and curriculum-based data collected by qualified personnel.
- **Individualized Education Program (IEP) Goals and Objectives / Benchmarks** that are measurable and objective statements written by the physical education instructor. The goals and objectives are reflective of the physical education instructional content and monitored/evaluated according to district policy to ensure that goals and objectives are being met in a timely manner.
- **Instruction in a Least Restrictive Environment (LRE)** that adapts or modifies the physical education curriculum and/or instruction to address the individualized abilities of each child. Adaptations are made to ensure that each student will experience success in a safe environment. Placement is outlined in the IEP and may include one or more of the following options:
 - The general physical education setting;
 - The general physical education setting with a teaching assistant or peers;
 - A separate class setting with peers;
 - A separate class setting with assistants; and/or
 - A one-to-one setting between students and the instructor.

Goal: To provide all students with daily physical education taught by a certified physical educator who uses appropriate practices for the skills, knowledge, and attitudes needed to be physically fit and active for life. Activities are based on goals and objectives appropriate for all children and are planned according to a curriculum with an obvious scope and sequence that follow 6.29.9 NMAC Physical Education Standards for Excellence.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
The Wellness Plan shall include a planned, sequential, K-12 physical education curriculum that provides the optimal opportunity for all students to learn and develop skills, knowledge and attitudes needed to decide to participate in a lifetime of healthful physical activity.	CMS has a planned sequential K-6 physical education curriculum in place that provides opportunities for students to learn and develop skills, to gain knowledge and attitudes needed to develop lifelong healthy physical activity choices.	CMS is reviewing its PE curriculum to assure that it is meeting the goals and standards to best meet the needs of the students.	Spring 2018

The physical education curriculum will be aligned to the Content Standards with Benchmarks and Performance Standards as outlined in the NM Public Education Department Content Standards with Performance Standards and Benchmarks: K-4; 5-8; 9-12.	CMS PE curriculum is currently being aligned to NM standards.		Spring 2018
Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
Schools hire certified physical educators to teach physical education and plan additional opportunities for physical activity.	CMS Secondary PE teachers have an endorsement in PE. Elementary PE EAs have ongoing training by the Athletic Director to ensure appropriate standards are being taught K-5.		In place
Schools limit physical education class sizes, so they are consistent with those of other subject areas and/or self-contained classes. Classes of similar grade levels are scheduled back-to-back to maximize teaching efficiency. Refer to Part G of Standards for Excellence, 6.29.1.11 NMAC	CMS maintains the same size PE class as the regular classroom as CMS has one class per grade level.		In place
Physical educators promote academic achievement by helping teachers incorporate physical education concepts in classroom activities.	PE teacher has purchased equipment to support all PE standards.		In place
Physical educators are provided professional development opportunities such as workshops, training conferences, and collaboration to acquire the latest information, innovations, and ideas in their field and implementing them into their PE classes.	CMS has first provided PD to develop management skills and a framework for effective lessons. CMS will explore providing specific PE PD to all PE teachers.		In place 2019-2020 school year

Physical Education: CMS will provide students with physical education, using an age-appropriate, sequential physical education curriculum, consistent with national and state standards for physical education. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits, as well as to incorporate essential health education concepts.

Overall Program Goals:

All students will be provided equal opportunity to participate in physical education classes. CMS will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

All CMS students in grades K-5 will receive physical education for minimum of two (2) thirty (30) minute per week throughout the school year.

The CMS physical education program will promote student physical fitness through individualized fitness and activity assessments (via the Presidential Youth Fitness Program or other appropriate assessment tool) and will use criterion-based reporting for each student.

**Clovis Municipal Schools Wellness Policy
Healthy and Safe Environment**

Definition: A healthy and safe environment is defined as the surroundings, the psychosocial climate and the culture of the school. It supports a total learning experience that **promotes personal growth, healthy interpersonal relationships, wellness and freedom from discrimination and abuse.**

Every school is required to provide a safe and orderly environment, as outlined in the 6.29.1 NMAC Standards for Excellence General Provisions. These standards contain requirements, educational standards and student expectations in public schools. Specific to school safety, Standards for Excellence General Provisions require:

- schools to provide a safe, clean, well maintained, orderly, and purposeful environment with an atmosphere that is conducive to teaching and learning; and
- practice of Emergency drills including fire, shelter-in-place and evacuation drills.

Goal: The goal of a healthy and safe environment is to promote a climate and culture before, during and after school for students, teachers, staff, parents and community members that support academic achievement.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
Develop a safe schools plan at each school building that is focused on supporting healthy and safe environments, including, but not necessarily limited to: prevention, policies and procedures and an all hazards emergency response plan, as described in the Safe Schools Guidance Document as found on the NMPED	CMS currently has a safe school plan in place that was approved by NMPED. The plan is scheduled to be updated in the <u>2020-2021</u> school year.		Implemented new plan December 2017

website's Safe Schools tab within the Coordinated School Health & Wellness Bureau. The plan must be submitted to the PED once every three years for review and approval, beginning in the 2013-2014 School Year.			
Perform 12 emergency drills in each public school in New Mexico. Emergency drills shall consist of 9 fire drills, 2 Shelter-in-Place drills and one evacuation drill with specific guidance as outlined in subsection N of 6.29.1 NMAC Standards for Excellence General Provisions.	CMS has a schedule and record of drills for each school year that includes a minimum of 9 emergency drills, 5 shelter in place drills, and 1 evacuation of campus drill.	CMS will monitor to ensure all required drills are completed by the last day of each month.	In place
Create and maintain a Bullying Prevention Policy, which is established and communicated as outlined in 6.12.7 NMAC Bullying Prevention. Such bullying prevention policies must contain an absolute prohibition against bullying and must also be inclusive of cyberbullying prevention with specific requirements as set forth in 6.12.7.8 (D) NMAC	CMS has a bullying prevention policy in place. Bullying curriculum is taught in every classroom. Cyberbullying curriculum is currently taught at the 7 th and 8 th grade level.	CMS will introduce cyberbullying curriculum in grades 5 and 6.	Spring 2019
Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
All schools will provide appropriate, adequate, and best-practice training for teachers and staff that support personal safety and a violence/harassment-free environment.	CMS currently requires all staff to view the following trainings through Safe Schools training courses: <ul style="list-style-type: none"> • Sexual Harassment Staff- to Staff • Sexual Misconduct Staff to student In addition all staff are trained annually on school safety.		In Place
All school buildings and grounds, structures, buses and equipment are kept inviting, clean, safe and in good repair and will meet current safety	Currently CMS cleans its campus daily and employs its preventative maintenance plan which includes regular inspections. Budget is set	To continue to maintain a healthy safe environment that is in good repair	In place

standards or formally report deficiencies.	aside each year for repairs as needed. CMS currently has the highest rating of 98.48% in the state on the F6 FMAR performance rating.		
All schools will abide by district/charter school policies which create an environment free of tobacco, alcohol and other drugs. Refer to 6.12.4 NMAC: Tobacco, Alcohol and Drug Free Schools, which 26 Healthy Kids Make Better Students, Better Students Make Healthy Communities outlines instructions to local school boards on establishing and communicating such policies.	CMS has signs and policies in place in compliance to the Tobacco, Alcohol, and Drug Free Schools. CMS enforces its policies strictly.		In place
All schools must comply with 6.11.2 NMAC: Rights and Responsibilities of Public Schools and Public School Students in providing gun-free schools and allowing students to attend a safe public school within his/her district in accordance with 6.19.3 NMAC: Unsafe School Choice Option	CMS has policies and signs in place and enforces its policies.		In place
Specific to use of pesticides 6.29.1.9 NMAC: Standards for Excellence General Provisions, Part O, requires that all school districts develop procedures for the implementation of pest management with consideration for reducing the possible impact of pesticide use on human health and the environment, including people with special sensitivities to pesticides.	CMS follows its policy regarding the use of pesticides outlined in the Safe School plan. CMS contracts a professional using strategies approved by the EPA for a safe school environment.	CMS annually examines its policy regarding the use of pesticides.	In place

**Clovis Municipal Schools Wellness Plan
Social and Emotional Well-Being**

Definition: Social and Emotional well-being are services provided to maintain and/or improve students’ mental, emotional, behavioral and social health. School behavioral and mental health programs should focus on breaking down health and social barriers to students’ learning with emphasis on meeting each student’s individual health needs. Behavioral health programs should support the student’s process to become a fully functioning and happy member of society. Programs should encourage and support links among youth, families, schools, communities, and private and government agencies to create and maintain an environment in which all students can learn and thrive.

Goal: The goal of social and emotional well-being is to collaborate with students, parents, staff and community to influence student success by building awareness and promoting strategies to maintain and/or improve student mental health.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
Create a plan addressing the behavioral health needs of all students in the educational process by focusing on students’ social and emotional well-being.	All students receive behavioral health instruction as part of the health curriculum. Students are referred for individual counseling as needed.	Continue to improve the curriculum and enhance teacher knowledge through PD annually	In place
6.29.1 NMAC Standards for Excellence General Provisions require districts and charter schools to provide or make provisions for support service programs, which strengthen the instructional program. Required support service programs include school counseling. Support services must: (1) have a written, delivered, and assessed program, K-12; (2) provide licensed staff to develop and supervise the program; (3) be assessed as part of the educational plan for student success (EPSS) process (see 6.29.1.8 NMAC); and (4) support the local curriculum and EPSS.	CMS is committed to providing a social emotional instructional curriculum in all classrooms.		In place
School personnel are required by law to report substance abuse, child abuse and neglect.	All staff participate in the online training for identification of child abuse and neglect. Policy is in place that outlines staff		In place

	requirements by law for identifying and reporting abuse and neglect.		
Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
Provide a positive, supportive environment in which students are able to request assistance when needed.	Clovis Municipal Schools provides a positive, supportive environment. Clovis High School uses the StopIt ap for students to report issues or ask for assistance.		In place Spring 2018
Ensure that school personnel know how to recognize and respond to a student who is showing signs of suicidal ideation. A specific Suicide Prevention Plan in place should outline the appropriate steps to take when a student threatens suicide.	CMS uses behavioral health staff to provide PD for teachers in suicide prevention. Suicide education is also in the secondary physical education and health curriculum.		In place
Create a referral network to get help quickly. Schools should have available student counselors while maintaining a current local referral list with clear guidelines on steps in the referral process	CMS currently has a list of counselors for referrals.		In place

Clovis Municipal School District Wellness Plan Health Services

Definition: Health services are provided for students to apprise, protect and promote health. These services are designed to ensure access or referral to primary health care or behavioral health services, or both. The services also foster appropriate use of primary health care services and behavioral health services; prevent and control communicable disease and other health problems; provide emergency care for illness or injury; promote and provide optimum sanitary conditions for a safe school facility and school environment; and provide educational and counseling opportunities to improve individual, family and community health.

Goal: The goal of health services is to provide coordinated, accessible primary health and behavioral health services for students, families and staff.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
District Wellness Policy includes plan for addressing	CMS currently has a PED licensed Registered Nurse		In place

<p>the health service needs of students in the educational process</p>	<p>available at every school site to meet the acute, chronic and emergent health needs of students. CMS currently has staff at all school sites certified in first responder first aid and CPR.</p>		
<p>Per the U.S. Office of Special Education (OSEP), students with healthcare needs that may “affect or have the potential to affect safe and optimal school attendance and academic performance requires the professional school nurse to write an Individualized Health Plan (IHP) in collaboration with the student, family, educators, and healthcare care providers” NASN Position Statement: Individualized Healthcare Plan). The IHP should be reviewed annually at a minimum. The need for an IHP is based upon each child’s required health care, not upon “educational entitlement such as special education or Section 504 of the Rehabilitation Act of 1973.” OSEP considers that the IHP should be a separate document from the Individualized Education Program (IEP) and should be attached to the student’s IEP or 504 plan based upon the student’s needs. (See the PED School Health Manual, Section V: Individualized Healthcare Plans for instructions.)</p>	<p>The need for an IHP is addressed with all students who currently have an IEP or 504 Plan, as well as those students in Regular Education who have significant health needs.</p>	<p>A nurse will be contacted should the need for an IHP for any student arise.</p>	<p>In place</p>
<p>District policy is included to ensure all students with HIV/AIDS have appropriate access to public education and that their rights to privacy are protected as set in 6.12.2.10 NMAC Human</p>	<p>CMS has a policy of non-discrimination for both employees and students. CMS has a protection of records policy for students and staff. CMS provides education regarding</p>	<p>CMS provides developmentally appropriate grade level HIV/AIDS education in the elementary curriculum.</p>	<p>In place</p>

Immunodeficiency Virus (HIV);	HIV/AIDS in the middle school health curriculum.		
District policy acknowledges all public and nonpublic schools must grant to any student in grades kindergarten through 12 authorization to carry and self-administer health care practitioner prescribed asthma treatment medications and anaphylaxis emergency treatment medication as well as the right to self-manage their diabetes care in the school setting and to develop mechanisms that support safe diabetes self-management in the school environment as long as certain conditions are met. Such rules are established in 6.12.2.9 NMAC Students Rights to Self-Administer Certain Medications and 6.12.8 NMAC Diabetes Self-Management by Students in the school setting. More information on medications in the school may be found in Section VI. of the New Mexico School Health Manual (see link below);	<p>CMS requires knowledge of students carrying asthma treatment medications and allows the student to self-manage the treatment and allows for the same accommodations for students with diabetes, and/or anaphylaxis.</p> <p>Parents/Guardians can access district procedures and expectations in the BOE annually approved Health Handbook. All district approved forms for self-carry consent are available on the CMS website.</p> <p>Staff receive annual training on asthma, diabetes and allergy treatment.</p>		In place
District policy acknowledges that all schools are required to ensure that vision screening tests are administered to students enrolled in the school in pre-kindergarten, kindergarten, first grade and third grade and for transfer and new students in those grades, unless a parent affirmatively prohibits the visual screening. The Save our Children's Sight Fund, created in 2007, through 7.30.10 NMAC further allows DOH to promulgate rules for the award of money for certain eligible students and to establish	CMS makes available vision and hearing screenings for all students in grades K-5 and also for students in need of a diagnostic evaluation by a PED licensed Registered Nurse.		In place

vision screening test standards.			
<p>District policy acknowledges that all students enrolled in the public, nonpublic, or home schools in the state must present satisfactory evidence of commencement or completion of immunization in accordance with the immunization schedule and rules and regulations of the Public Health Division (PHD)/Department of Health (DOH), with an allowance for exemption by the PHD/DOH if certain conditions are met. Statute 6.12.2.8 NMAC makes it unlawful for any student to enroll in school unless the student is properly immunized or in the process of being properly immunized and can provide satisfactory evidence of such immunization, unless the child is properly exempted: 7.5.3 NMAC: Vaccinations and Immunizations Exemptions. An exception is provided to a student experiencing homelessness. Pursuant to the McKinney-Vento Homeless Assistance Act [42 USC § 11432(g)(3)(C)], children experiencing homelessness must be able to enroll in school immediately, even if they are unable to produce records normally required for enrollment, such as previous academic records, 30 Healthy Kids Make Better Students, Better Students Make Healthy Communities medical records, proof of residency, or other documentation. If the child needs to obtain immunizations, or medical or immunization records, the enrolling school must</p>	<p>CMS PED licensed Registered Nurses verify immunization records annually for every enrolled student.</p> <p>CMS accepts approved Certificates of Exemption forms registered with the NM Health Department. These exemptions must be renewed every school year.</p> <p>CMS makes use of the district liaison to assist any identified homeless students.</p>		In place

immediately refer the parent or guardian of the child or youth to the designated local educational agency (LEA) homeless education liaison, who must assist in obtaining necessary immunizations, or immunization or medical records.			
Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
Services provide a connection to school and community health resources (e.g., primary care, public health, community health agencies, faith-based groups, school-based health centers, etc.).	CMS has a MOU with La Casa Family Health Center to provide a clinic on school property to service students and staff of Clovis Municipal Schools.		In place

**Clovis Municipal Schools Wellness Plan
Staff Wellness**

Definition: Staff wellness is defined as opportunities for school staff to improve their health status through activities such as health assessments, health education, wellness education, nutrition education, fitness education, and health-related fitness activities. These offerings encourage school staff to pursue a healthy lifestyle that improves health status and morale and provides a greater personal commitment to the District's overall coordinated school health approach. A Staff Wellness Program allows the staff to learn and practice skills that help them to make personal decisions about healthy daily habits.

Goal: The goal of staff wellness is to promote activities for staff designed to promote the physical, emotional and mental health of District employees along with disease and disability prevention activities.

NMPED Requirements & Required Activities

Requirement/Required Activity	Current CMS Practice	Goal	Timeline
Create a plan to address the staff wellness needs of all District staff that minimally insures an equitable work environment and meets the Americans with Disabilities Act, Title III.	CMS provides a work environment that complies with all ADA requirements and provides District staff with facilities that are safe and secure.		In place
Ensure that all school boards, districts, and charter schools implement a policy that will ensure that the rights to privacy of all school	CMS has a non-discrimination policy and protection of records policy in place for all personnel.		In place

employees infected with HIV are protected.			
Additional Activities Offered/Recommended	CMS Current Practice	Goal	Timeline
All sites will provide staff and faculty the opportunity to participate in a health promotion program focused on exercise, stress management and nutrition (e.g., health fairs, fun runs, walks, etc.)	CMS health benefit specialist informs and encourages staff to make use of resources through the health insurance program (NMPSIA). The District also shares information regarding community facilities and programs related to exercise, stress management and nutrition.		In place

Staff Wellness and Health Promotion Recommendations:

The CMS SHAC will have a staff wellness subcommittee that focuses on staff wellness issues, identifies and disseminates wellness resources, and performs other functions that support staff wellness in coordination with human resources staff.

CMS will implement strategies to support staff in actively promoting and modeling healthy eating and physical activity behaviors. Strategies include, but are not limited to:

- Encouragement of use of personal days as needed to promote mental and physical health
- Encouragement of annual physicals and advisement for healthy lifestyles as provided through NMPSIA
- Encouragement of participation in after school exercise classes on and off campus

CMS promotes staff member participation in health promotion programs and will support programs for staff members on healthy eating and weight management that are accessible and free or low-cost.

APPENDICES

Appendix A

SCHOOL HEALTH ADVISORY COUNCIL (SHAC) MEMBERS:

Per the Public Education Department Wellness Policy rule 6.12.6 NMAC, all New Mexico local school boards of education shall establish a district/charter School Health Advisory Council (SHAC) that consists of parent(s), school food authority personnel, school board member(s), school administrator(s), other school staff, student(s), and community member(s). The SHACs are responsible to meet at least two times annually and to make recommendations to the local school board in the development or revision, implementation, and evaluation of the Wellness Plan (Healthy Schools Report Card). Identify below the members of your SHAC, their roles and contact information. Please note that you are not limited to only one person, representing each category. Each school district/charter school is to identify a Wellness Plan champion(s) within the school district/charter school, or at each school, as appropriate, charged with the operational responsibility for ensuring that each school fulfills the school district's/charter school's Wellness Plan.

Name	Title / Relationship to the School or District	Email address	Role on Committee
Joe Strickland	Deputy Superintendent of Instruction	joe.strickland@clovis-schools.org	Overall facilitation of the plan, Wellness Plan Coordinator
Paul Klein	Director of Student Nutrition	paul.klein@clovis-schools.org	Assist w/ input regarding food services & lunch program
Cindy Osburn	CMS Board Member	cindy.osburn@clovis-schools.org	Provide Board input, evaluation of the plan
Mandy Carpenter	Director of Human Resources	mandy.carpenter@clovis-schools.org	Assists in the development and implementation of the Staff Wellness Plan
Wayne Marshall	Principal, Parkview Elementary	wayne.marshall@clovis-schools.org	Assists in the implementation of educational goals and evaluation of the Wellness Plan
Mitch Gray	Community Member	mitch@three7.org	Provide community input, evaluation of the plan
Rhonda Sparks	Director of Student Health	rhonda.sparks@clovis-schools.org	Assist w/Nutrition, health curriculum implementation
Jordan Anderson	NHS President		Provide student input, evaluation of the plan

Mike Rutledge	CHS Assistant Principal	michael.rutledge@clovis-schools.org	Assist w/social emotional wellness, safe campus implementation
Heidi Borden	Counselors	heidi.borden@clovis-schools.org	Assists in the development and implementation of mental health issues in the Wellness Plan

Appendix B

TITLE 6 PRIMARY AND SECONDARY EDUCATION CHAPTER 12 PUBLIC SCHOOL ADMINISTRATION - HEALTH AND SAFETY PART 6 SCHOOL DISTRICT WELLNESS POLICY

6.12.6.1 ISSUING AGENCY: Public Education Department. [6.12.6.1 NMAC - N, 02-28-06] 6.12.6.2

SCOPE: This regulation applies to public schools in New Mexico unless otherwise expressly limited. [6.12.6.2 NMAC - N, 02-28-06]

6.12.6.3 STATUTORY AUTHORITY: This regulation is adopted pursuant to Sections 22-2-1 and 9-24-8 NMSA 1978. [6.12.6.3 NMAC - N, 02-28-06] 6.12.6.4

DURATION: Permanent. [6.12.6.4 NMAC - N, 02-28-06] 6.12.6.5

EFFECTIVE DATE: February 28, 2006, unless a later date is cited at the end of a section. [6.12.6.5 NMAC - N, 02-28-06] 6.12.6.6 OBJECTIVE: This rule requires the adoption of local school district wellness policies.

[6.12.6.6 NMAC - N, 02-28-06] 6.12.6.7

DEFINITIONS:

A. “Coordinated school health approach” means the framework for linking health and education. The focus is healthy and successful students. There are eight interactive components of coordinated school health: health education; physical education and activity; nutrition; social and emotional well-being; healthy and safe environment; health services; staff wellness; and family, school and community involvement.

B. “Family, school and community involvement” means an integrated family, school and community approach for enhancing the health and well-being of students by establishing a district school health advisory council that has the responsibility to make recommendations to the local school board in the development or revision, implementation, and evaluation of the Wellness Plan.

C. “Fund raiser” means a sale on a school campus to benefit a school or school organization of beverage or food products limited by a United States department of agriculture school meal program for use, consumption or sale during the school day in competition with school meals. A fundraiser may be conducted only for up to one school day on two occasions per semester or trimester term in a school that participates in United States department of agriculture school meal programs. The Wellness Plan implemented through 6.12.6 NMAC shall include annual assurances to the New Mexico public education department of compliance with limitations on “fund raisers” pursuant to this subsection and subject to review as part of the administrative review of a school food authority.

D. “Health education” means the instructional program that provides the opportunity to motivate and assist all students to maintain and improve their health, prevent disease, and reduce health-related risk behaviors. It allows students to develop and demonstrate increasingly sophisticated health-related knowledge, attitudes, skills, and practices. It meets the content standards with benchmarks and performance standards as set forth in 6.30.2.19 NMAC.

E. “Health services” means services provided for students to appraise, protect, and promote health. These services are designed to ensure access or referral to primary health care or behavioral health services or both, foster appropriate use of primary health care services, behavioral health services, prevent and control communicable diseases and other health problems, provide emergency care for illness or injury, promote and

provide optimum sanitary conditions for a safe school facility and school environment, and provide educational and counseling opportunities for promoting and maintaining individual, family, and community health.

F. "Healthy and safe environment" means the physical and aesthetic surroundings and the psychosocial climate and culture of the school. It supports a total learning experience that promotes personal growth, healthy interpersonal relationships, wellness, and freedom from discrimination and abuse.

G. "Nutrition" means programs that provide access to a variety of nutritious and appealing meals and snacks that accommodate the health and nutrition needs of all students.

H. "Physical activity" means body movement of any type which include recreational, fitness, and sport activities.

I. "Physical education" means the instructional program that provides cognitive content and learning experiences in a variety of activity areas. It provides the opportunity for all students to learn and develop the skills, knowledge and attitudes necessary to personally decide to participate in a lifetime of healthful physical activity. It meets the content standards with benchmarks and performance standards as set forth in Section 6.30.2.20 NMAC.

J. "Social and emotional wellbeing" means services provided to maintain or improve students' mental, emotional, behavioral, and social health.

K. "Staff wellness" means opportunities for school staff to improve their health status through activities such as health assessments, health education and health-related fitness activities. These opportunities encourage school staff to pursue a healthy lifestyle that contributes to their improved health status, improved morale, and a greater personal commitment to the school's overall coordinated school health approach.

L. "Emergency Operation Plan (EOP)" means the document which outlines and explains functions, resources and coordination procedures for responding to and supporting crisis, emergency, terrorist-response, and disaster operations, and is that portion of a safe school plan that details risk assessments and establishes the plans or procedures to manage a crisis, emergency, terrorist or disaster event before, during and after it has occurred and includes, but is not limited to, emergency routes and staff assignments as they relate to immediate actions, delayed actions, mitigation actions, facility evacuations and facility reentry. [6.12.6.7 NMAC - N, 02-28-06; A, 11-30-06; A, 05-15-14; A, 12-30-14]

6.12.6.8 REQUIREMENTS:

A. This section applies to local school boards, local school districts, and charter schools and governs policies to be implemented by local school districts with regards to student and school employee wellness.

B. Each school district and charter school shall develop and implement a policy that addresses student and school employee wellness through a coordinated school health approach.

C. Each school district and charter school shall submit the Wellness Plan to the public education department for approval. (1) Sections of the Wellness Plan that meet the requirements set forth in Paragraphs (3), (4), (5) and (10) of Subsection

D and the requirements set forth in Subsection

E of this section shall be submitted to the public education department on or before August 30, 2006. (2) Sections of the Wellness Plan that meet the requirements set forth in Paragraphs (1), (2), (6), (7), (8) and (9) of Subsection D of this section shall be submitted to the public education department on or before January 30, 2007. D. The Wellness Plan shall include, but shall not be limited to:

(1) a planned, sequential, K-12 health education curriculum that addresses the physical, mental, emotional, and social dimensions of health and is aligned to the health education content standards with benchmarks and performance standards as set forth in 6.30.2.19 NMAC;

(2) a planned, sequential, K-12 physical education curriculum that provides the optimal opportunity for all students to learn and develop skills, knowledge and attitudes necessary to personally decide to participate in lifetime healthful physical activity and is aligned to the physical education content standards with benchmarks and performance standards as set forth in 6.30.2.20 NMAC;

(3) guidelines to provide physical activity opportunities to students before, during and after school;

(4) nutrition guidelines meeting standards established by federal rules at 7 CFR 210.11 and 7 CFR 210.11a, the Healthy Hunger-Free Kids Act of 2010, the Richard B. Russell National School Lunch Act and the Child Nutrition Act of 1966;

(5) guidelines for fund raisers established at 6.12.5 NMAC and an annual assurance of compliance with limitations on fund raisers established at 6.12.5 NMAC;

(6) a plan addressing the behavioral health needs of all students in the educational process by focusing on students' social and emotional wellbeing;

(7) school safety plans at each school building focused on supporting healthy and safe learning environments; the school safety plan must be submitted to the public education department for approval on a three-year cycle and must include the following minimum components: (a) introduction; (b) school policies and procedures; (c) prevention; and (d) a school EOP;

(8) a plan addressing the health services needs of students in the educational process;

(9) a plan addressing the staff wellness needs of all school staff that minimally ensures an equitable work environment and meets the American with Disabilities Act, Part III;

(10) a plan for measuring implementation and evaluation of the Wellness Plan, including the designation of one or more persons within the school district, or at each school, as appropriate, charged with operational responsibility for ensuring that each school fulfills the district's Wellness Plan.

E. Family, school and community involvement. Each local board of education shall establish a district school health advisory council that consists of parent(s), school food authority personnel, school board member(s), school administrator(s), school staff; student(s); and community member(s). The school health advisory council shall have the responsibility to make recommendations to the local school board in the development or revision, implementation, and evaluation of the Wellness Plan consistent with this rule. The school health advisory council shall meet for this purpose a minimum of two times annually. [6.12.6.8 NMAC - N, 02-28-06; A, 11-30-06; A, 05-15-14; A, 12-30-14]

History of 6.12.6 NMAC: [Reserved]

Appendix C

Evaluation Plan Template:

The Evaluation Plan Template may be used by districts to ensure that each component of the Wellness Plan has been fully developed. It is a useful checklist for planning and for monitoring the implementation of each component. The template may also assist the schools in assuring that all statutes related to the policy are in place.

This checklist should be included together with the Wellness Plan materials that are presented by the district to members of the Public Education Department during the CSHWB nutrition administrative review process.

Name(s) of Designated Person(s) monitoring the district’s Wellness Plan development and ongoing assessment:

District/Charter School: _____

Date of most recent review: _____

Ye s	No	Date of Completion	Item	Person(s) Responsible
			Compliance with PED Wellness Policy rule, 6.12.6 NMAC – Wellness Plan completed and fully implemented	
			Each school’s progress in meeting district’s Wellness Policy goals recorded	
			Wellness Policy available to parents/guardians of school children/youth	
			SHAC established according to regulation (see Appendix A for list of council members)	
			SHAC meets minimum of two times annually, regarding Wellness Plan development and/or assessment	
			SHAC representative assigned to provide recommendations and to participate with district on Wellness Plan development	
			Federal and PED guidelines used to develop Wellness Plan	
			Parents and community members actively sought to participate in development of Wellness Plan	
			Each of the following Nutrition components of the policy met: <input type="checkbox"/> District Wellness Plan meets requirements of section 204 of Healthy, Hunger-Free Kids Act of 2010, Public law 111-296 <input type="checkbox"/> 6.12.5.8 NMAC Competitive Foods Standards compliance <input type="checkbox"/> Assurance of adherence to requirements re. possible food allergies in schools <input type="checkbox"/> Individualized Healthcare Plan guidelines incorporated <input type="checkbox"/> 6.12.2.9 NMAC, Student's Right to Self-Administer Certain Medications compliance in case of allergic reactions <input type="checkbox"/> USDA Food & Beverage Marketing and Advertising policies compliance	

		<ul style="list-style-type: none"> <input type="checkbox"/> District schools meet or exceed local, state and federal nutrition requirements and/or USDA nutrition standards <input type="checkbox"/> Compliance with NSLP, SBP, FFVP, SFSP, ASSP and other USDA regulated programs <input type="checkbox"/> The district appropriately operates other programs, including: Farm to School, Breakfast after the Bell, school gardens, etc. <input type="checkbox"/> Smarter Luncheon Techniques are used to encourage students by promoting healthier food and beverage choices <input type="checkbox"/> School nutrition staff meet or exceed hiring and professional development requirements per the USDA standards for child nutrition professionals <input type="checkbox"/> Free, safe unflavored drinking water is made available to all students throughout the school day <input type="checkbox"/> Celebrations, rewards and fundraising in schools meet or exceed nutrition standards for USDA Smart Snacks in Schools <input type="checkbox"/> Nutrition education is included as part of the health education curriculum <input type="checkbox"/> Healthy messages and nutrition promotional materials are made available throughout the school and school-related activities <input type="checkbox"/> Food Safety Inspections are conducted twice annually per USDA regulations and state rules, and reports are posted publicly 	
		<p>Health Education contents standards with benchmarks and performance standards (6.29.1 NMAC Standards for Excellence) disseminated to school:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Health Education curriculum for each school validated as comprehensive, per PED standards and benchmarks <input type="checkbox"/> Life skills training is integral part of health education curriculum <input type="checkbox"/> Schools apply PED's "opt-out" policy, regarding sexuality component of health education curriculum <input type="checkbox"/> Assurance that HIV instruction is provided (6.12.2.10 NMAC) <input type="checkbox"/> Lifesaving skills training is included in Health Education courses (high school only) 	
		<p>Quality physical activity is a component of the district's Wellness Plan, which aligns with the NM Health Education Content Standards as set forth in 6.29.9 NMAC</p> <ul style="list-style-type: none"> <input type="checkbox"/> Schools provide physical activity opportunities before and after school <input type="checkbox"/> Elementary schools provide at least 20 minutes of daily recess for all students <input type="checkbox"/> Playground facilities and equipment are regularly inspected for safety and accessibility <input type="checkbox"/> Schools are restricted from withholding physical activity from students as a form of punishment <input type="checkbox"/> Physical activity is included as a health education topic <input type="checkbox"/> Families are encouraged to assist children in using active means (walking or biking) to go to/from school 	
32		Physical education (PE) is included in schools' required programs and is based on Section 6.29.6 NMAC, NM Physical	

		<p>Education Content Standards with benchmarks and Performance Standards</p> <ul style="list-style-type: none"> □ The Wellness Plan includes a planned, sequential, and developmentally appropriate K-12 physical education curriculum □ PE instruction aligns with 6.29.1 NMAC Primary and Secondary Education Standards for Excellence General Provision □ One unit in physical education is included as a district graduation requirement □ Any alternative course offered by the district in lieu of PE is compliant with state content and performance standards □ Adapted physical education is available to all students where appropriate □ Physical educators are appropriately trained and certified/licensed to teach the subject 	
		<p>School has an approved Safe School Plan that is compliant with Wellness Plan rule 6.12.6 NMAC. (A separate Safe School Plan guidance document is provided to schools from the PED, which has detailed information and supplemental materials to guide districts/schools)</p> <ul style="list-style-type: none"> □ Schools perform 12 emergency drills each year, consisting of: 9 fire drills; 2 Shelter-in-Place drills; and one evacuation drill □ A fully developed Bullying Prevention Policy is available at each school, which prohibits bullying/cyberbullying and is made available to students and parents/guardians, according to 6.12.7.8 (D) NMAC □ The school policies include full compliance with 6.12.4 NMAC: Tobacco, Alcohol and Drug Free Schools; communication of such policy includes posting of signs on campuses to prohibit ATOD in all campuses and campus-related activities □ All schools are compliant with 6.11.2 NMAC: Rights and Responsibilities of Public Schools and Public Students in providing schools that are absolutely gun free □ Schools are compliant with 6.29.1.9 NMAC: Standards for Excellence General Provisions, Part O in requiring full implementation of procedures for pest management □ All other Assurance forms have been completed and submitted through WebEPPS to the PED 	
		<p>CMS Wellness Plan includes a plan to address the behavioral health needs of students</p> <ul style="list-style-type: none"> □ Support services are available for all students, including a referral system that is clearly conveyed to all members of the school community □ School provides licensed staff to develop and supervise the behavioral health program □ Students' behavioral health needs are assessed as part of the education plan process for student success 	

		<ul style="list-style-type: none"> □ School adheres to substance abuse reporting per Section 22-5-4, 4 NMSA 1978 □ School staff members are trained in child abuse and neglect detection and reporting, per Section 22-10A-32, NMSA 1978 	
		Students with healthcare needs that may affect their school attendance and/or performance have Individualized Health Plans, which are separated from Individualized Education Program (IEP) plan but attached to the IEP or 504 plan based upon students' needs	
		Schools are compliant with 6.12.2.10 NMAC in reference to students who may be diagnosed with HIV/AIDS	
		Schools enroll students who provide satisfactory evidence of commencement or completion of NM's Public Health Division schedule NOTE: District ensures that students who are identified as homeless are not prevented from entering schools, based on inability to produce records normally required for enrollment, as per the McKinney-Vento Homeless Assistance Act	
		The Wellness Plan includes the provision for any student in K – 12 the authorization to carry and self-administer health care practitioner prescribed asthma treatment and anaphylaxis emergency treatment medications, as well as the right to self-management of diabetes in school settings	
		Vision screenings are administered to students enrolled in pre-K, Kindergarten, 1st and 3rd grades at a minimum	
		Schools provide a plan to address staff wellness needs based upon state statute guidelines, 6.12.6 NMAC Section K: Staff Wellness for all school staff, insuring an equitable environment in compliance with the Americans with Disability Act, Title III	
		District and its governing boards and schools, implement policy to ensure rights to privacy of all school employees infected with HIV, keeping these safe and confidential	
		Schools provide staff with the information on activities related to personal health promotion and with the opportunity for every staff member to participate in these as feasible	
		Members of the school staff are included as participants on the school's SHAC, as per 6.12.6.8 NMAC Section E	

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
	Purpose	PAPA shall utilize a coordinated school health approach to join 6 - 12 education and health to promote the success and health of students and staff. Eight components are addressed in the Wellness Plan.							
SECTION 1 WELLNESS POLICY									
1.1	Wellness Policy Requirements	PAPA's Wellness Policy and Plan meets the requirements outlined in NMAC 6.12.6.8, Federal 7 C.F.R. 210 and 220 (National School Lunch and Breakfast Programs, respectively). Note: PAPA does not have a breakfast program.	Annually review guidelines, adjust program as necessary.	Assistant Director	Ensure compliance with federal and state statute	Annually, fall	Triannually, PED	Assistant Director	In progress
1.2	School Health Advisory Council	PAPA will establish a School Health Advisory Council (SHAC) which: is comprised of administration, health staff, food service staff, parents, students, and community members; meets regularly (at least twice each year) to develop, revise, implement and evaluate the wellness plan; and, make wellness policy recommendations to the Governing Council.	Recruit members yearly in August (current list of members on sheet 3 labeled SHAC members)	Assistant Director	Ensure SHAC has balanced participation	Annually, fall	Ongoing	Assistant Director	Complete
1.3	Point of Contact	PAPA's Assistant Director is the point of contact for the Wellness Policy and Plan.	n/a	Assistant Director	n/a	n/a	n/a	n/a	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
1.4	Publication	PAPA's Wellness Policy and Plan is available for review on PAPA's website (www.paparts.org)	Post plan to website	Assistant Director	Post on website	Annually, fall	Ongoing	Assistant Director	In progress
1.5	Review	PAPA will review the Wellness Policy and Plan annually to determine effectiveness of programs, ensure compliance federal and state guidelines, and determine need for change.	Create and review policy and plan	Assistant Director	Revise/ complete annual wellness plan	Tri-annually, beginning 2017	Ongoing	SHAC/GC	In progress
SECTION 2									
NUTRITION									
2.1	Meals and fundraisers Guidelines	PAPA's meals and fundraisers follow standards and guidelines pursuant to Federal guidelines and NMAC 6.12.5.8	Create menus according to federal food guidelines. Publish PAPA guidelines for fundraisers that meet Smart Snack regulations. Salad bar is available to students daily. Menus are communicated via daily announcements and PAPA website.	Food Service Coordinator	Create and publish menus, create and publish fundraising guidelines	Monthly - menus, annually - fundraising guidelines	Ongoing, spot checks for fundraisers	Food Service Coordinator, Director	Complete
2.2	Compliance Guidelines	PAPA complies with standards for all foods and beverages provided, but not sold, to students during the school day.	PTSO and PAPA parents most often provide food during the school day. Parents are encouraged to bring healthy foods, limit sugary sodas and snacks, and in grades where food allergies are a concern, parents have been notified not to bring snacks with peanuts. Notification to parents regarding classroom snacks	Food Service Coordinator	Create and send email, announcement to parents regarding healthy snacks in classrooms	Annually, fall	Spot checks in classrooms	Food Service Coord., Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
2.3	Fundraisers Guidelines	PAPA has procedures in place to document fundraisers and ensure there are no more than allowed if they do not meet competitive food standards (no more than 2x/semester, not during lunch or in cafe). All fundraisers must be approved by Director.	Fundraiser form completed by sponsor and submitted for approval by Director	Director	Running document of fundraisers and monitor those that violate regulations	Ongoing	Form	Director	Complete
2.4	Marketing and Advertising Guidelines	PAPA allows marketing or advertising of only those foods or beverages that meet the Smart Snacks nutrition standards. Vending machines were modified in Fall, 2017.	Remove vending machines that violate Smart Snack guidelines.	Health Assistant	Vending machines modified	Annually, fall	Ongoing	Food Service Coord., Director	Complete
2.5	Requirements Guidelines	PAPA meets or exceeds local, state and federal nutrition requirements and/or USDA nutrition standards.	PAPA's menus exceed nutritional standards and PAPA offers a salad bar daily to students and staff.	Food Service Coordinator	Continue to offer high quality meals	Ongoing	Ongoing	Food Service Coord., Director	Complete
2.6	Water Guidelines	Free drinking water is available to students in the PAPA Café and served during meals.	PAPA's Café has water fountains, each wing of the building has water fountains, and students are encouraged to bring water bottles during the day.	Director	Continue to provide water during meals, in Café and in halls.	Ongoing	Ongoing	Director	Complete
2.7	Nutrition Education Guidelines	PAPA will provide nutrition education activities that align with the New Mexico Health Education Content Standards and Benchmarks and Performance Standards as set forth in 6.29.6 NMAC.	PAPA requires high school students to take and pass a Health class in order to graduate. Nutrition is a required component of this course.	Health Teacher	Continue to require a nutrition component in the mandatory Health class.	Ongoing	Ongoing	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
2.8	Nutrition Promotion Guidelines	PAPA establishes specific goals for nutrition promotion and education that promotes student wellness and consider evidence-based strategies in determining these goals.	PAPA is a performing arts school and is dedicated to the physical and emotional health of students. Dance teachers regularly discuss the importance of nutrition and activity to improve health.	Director	Continue to promote health and wellness in Dance classes.	Ongoing	Ongoing	Director	Complete
2.9	Assurance	Assurance that PAPA adheres to requirements re. possible food allergies in schools.	PAPA's 504 Coordinator, Health Assistant and Food Service Coordinator collaborate to meet needs of individual students with food allergies.	Director	Assurances sent to PED	Annually, fall	N/A	Director	Complete
SECTION 3									
QUALITY PHYSICAL ACTIVITY									
3.1	Physical Activity Guidelines	PAPA has guidelines created to provide physical activity opportunities before, during and after school (6.12.6.8.D3 NMAC)	PAPA offers at least 16 dance classes during the day and one after traditional school hours. Students are encouraged to participate in independent dance companies and athletics at other schools. Students are permitted and encouraged to use the soccer field, basketball courts, and grassy areas for physical activity before school, after school and during lunch. Middle school students are required to take a dance class and high school students must take a dance class (counts as PE requirement) in order to graduate. There is a 4 minute passing period that serves as a break for students.	Director	Continue to offer a variety of dance classes and support physical activity outside of school hours.	Ongoing	Ongoing	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
3.2	Health Education	Physical activity is included as a health education topic (6.29.9 NMAC) in PAPA's high school Health class.	Persuant to NM Content Standards and Benchmarks, physical activity is a component of the required health course.	Health Teacher	Ensure physical activity is a component in health class.	Annually, fall	Annually, fall	Assistant Director	Complete
3.3	Recess	Elementary schools provide daily recess for all students.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.4	Assurance	Assurance that PAPA is restricted from withholding physical activity from students as a form of punishment.	Restorative justice is most often used when disciplining a student. If students are punished with lunch detention, they are given community beautification.	Director	Assurances sent to PED	Annually, fall	N/A	Director	Complete
3.5	Active Transport	PAPA encourages walking, biking, and skating (skateboarding) as transportation modes to and from school.	PAPA is a commuter school where the vast majority of students are driven to and from school. Check the number and condition of bike rack and identify students who live within 2 miles of the school.	Assistant Director	Increase the number of students who walk or bike to school if they live within 2 miles of PAPA.	Annually, fall	Twice annually, fall and spring	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
3.5	Goals for physical activity	PAPA-specific goals for physical activity that promote student wellness and consider evidence-based strategies in determining these goals.	PAPA offers at least 16 dance classes during the day and one after traditional school hours. Students are encouraged to participate in independent dance companies and athletics at other schools. Students are permitted and encouraged to use the soccer field, basketball courts, and grassy areas for physical activity before, after and during lunch. Middle school students are required to take a dance class and high school students must take a dance class (counts as PE requirement) in order to graduate. There is a 4 minute passing period that serves as a break for students.	Assistant Director	Continue to offer a variety of dance classes to meet the interests and needs of students to fulfill PE requirements at middle school and high school levels.	Annually, fall	Ongoing	Director	Complete
SECTION 4									
HEALTH EDUCATION CONTENT STANDARDS AND BENCHMARKS									
4.1	Health Education	PAPA follows the Health Education content standards with benchmarks and performance standards (6.29.1 NMAC)	PAPA requires high school students to take and pass a Health class in order to graduate. Nutrition is a required component of this course.	Health Teacher	Continue to require a nutrition component in the mandatory Health class.	Ongoing	Ongoing	Assistant Director	Complete
4.2	Required Health Course	PAPA requires student to earn 1/2 credit of Health Education in high school as a graduation requirement.	PAPA requires high school students to take and pass a Health class in order to graduate. Nutrition is a required component of this course.	Health Teacher	Continue to require a nutrition component in the mandatory Health class.	Ongoing	Ongoing	Assistant Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
4.3	Sexuality opt out	Schools apply PED's "opt out" policy, regarding sexuality component of health education curriculum.	PAPA currently has a parent permission form that allows students to opt out of the sexuality components of health class.	Health Teacher	Continue to offer opt out as an option.	Ongoing	Ongoing	Assistant Director	Complete
4.4	HIV Assurance	PAPA provided assurance that HIV instruction is provided (6.12.2.10 NMAC)	HIV prevention is part of the NMPED standards for Health Education and is taught in Health class.	Health Teacher	Continue to require a HIV prevention component in the mandatory Health class.	Ongoing	Ongoing	Assistant Director	Complete
4.5	Lifesaving Skills	Lifesaving skills including psychomotor CPR, Automated External Defibrillator (AED) and Heimlich maneuver is included in PAPA's Health Education courses.	PAPA uses the American Heart Association's "CPR in Schools" Training Kit. It has a video for students to follow along for hands-only CPR, mannequins for practice, and use of AED. Life saving is addressed in the textbook and in classroom activities/assignments.	Health Teacher	Continue to require a life saving skills component in the mandatory Health class.	Ongoing	Ongoing	Assistant Director	Complete
SECTION 5									
PHYSICAL EDUCATION REQUIREMENT									
5.1	Sequential Curriculum	PAPA's Wellness Policy includes a planned, sequential and developmentally appropriate K-12 physical education curriculum (6.29.1 NMAC Primary and Secondary education standards for Excellence General Provision) aligned to the Content Standards with Benchmarks and Performance Standards.	PAPA's dance classes count toward a PE credit. Each type of dance has beginning, intermediate and advanced sections to meet student needs.	Assistant Director	Continue to offer sequential dance classes that satisfy PE credit/requirement.	Ongoing	Ongoing	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
5.2	Adapted PE	Adapted PE	PAPA accommodates instruction as necessary for students who have disabilities.	504 Coordinator Special Education Coordinator	Provide accommodations as necessary.	Ongoing	Ongoing	Director	Complete
5.3	PE Graduation Requirement	PAPA requires students to earn 1 credit of PE in order to graduate.	Students must enroll in and pass 1 credit of dance in order to graduate.	Assistant Director	Continue to require dance as a high school PE credit.	Ongoing	Ongoing	Director	Complete
SECTION 6									
SOCIAL AND EMOTIONAL WELL-BEING									
6.1	Wellness Policy Behavior	PAPA's Wellness policy includes a plan to address behavioral needs of all students in the educational process by focusing on students' social and emotional wellbeing (6.12.6.8.D.6 NMAC)	PAPA 6th and 7th grade students participate in a series of Citizens of PAPA workshops series to improve communication skills, and decrease harassment and bullying. All students participate in mindfulness training in the classroom, announcements, and during lunch (optional). PaPARCC activities include mindfulness and yoga. PAPA is participating in a 5 year LGBTQ+ study with the Department of Health to decrease suicide among LGBTQ+ students.	Social Worker	Increase the social and emotional competence and well-being of PAPA students in grades 6 - 12.	Ongoing	Ongoing	Special Education Coord.	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
6.2	Support Services	Support Services are available to all students.	PAPA employs a full time Social Worker and has a licensed School Counselor on staff.	Director	Employ social worker and/or counselor so that students are served at a ratio equal to or better than that recommended by NMPED.	Ongoing	Ongoing	Director	Complete
6.3	Child Abuse and Neglect Training	School staff members are trained in child abuse and neglect detection and reporting, per Section 22-10A-32, NMSA	PAPA staff are required to participate in annual child abuse training.	Business Assistant	100% of staff participate in training.	Annually, fall	End of Q1	Director	Complete
6.4	Substance Abuse	Schools adhere to substance abuse reporting per Section 22-5-4.4 NMSA 1978.	PAPA staff are trained to report when they suspect students under the influence or in possession of alcohol or drugs.	Assistant Director	100% of students suspected of using or possessing illegal substances will be referred to the office.	Annually, fall	Ongoing	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
SECTION 7									
OTHER WELLNESS POLICY COMPONENTS									
7.1	Individual Health Care Plans	PAPA students with healthcare needs that may affect their school attendance and/or performance have Individualized Health Plan (IHP), which are separated from IEP but attached to the IEP or 504 based on need.	PAPA's Health Assistant, 504 Coordinator and Special Education Coordinator ensure all students with health concerns have a health plan or 504 as necessary. See Parent Student Handbook (attached).	Director	100% of students with special health needs will have a plan to address those needs.	Ongoing	Annually, fall and upon registration	Director	Complete
7.2	HIV/AIDS	PAPA complies with 6.12.2.10 NMAC in reference to students who may be diagnosed with HIV/AIDS.	PAPA ensures students who are infected with HIV/AIDS have access to education and their rights to privacy are protected.	Director	Ensure privacy for HIV infected students and staff as required by law.	Ongoing	Annually, fall	Director	Complete
7.3	Immunizations	Statement regarding statute 6.12.2.8 NMAC which makes it unlawful for any student to enroll in school unless the student is properly immunized or in the process of being properly immunized and can provide satisfactory evidence of such immunization, unless the child is properly exempted (7.5.3 NMAC). Homeless students are exempt from this rule.	PAPA's Parent Student Handbook states: "Shot records or a state form for exemption are required for each student. If a parent provides the exemption, this form must be completed each year to avoid student disenrollment."	Director	100% of students will have current immunizations or provide an exemption.	Ongoing	Annually in fall, ongoing as new students register.	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
WELLNESS POLICIES AND PLAN 2017-18**

NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
7.4	Self-administer Medications	PAPA's Wellness Policy includes the provision for any student in K-12, providing authorization to carry and self-administer health care practitioner prescribed asthma treatment and anaphylaxis emergency treatment medications, as well as the right to self-manage diabetes in school setting (6.12.2.9; 6.12.8 NMAC).	PAPA's Parent Student Handbook details procedures for students who are need to take medicine (self administered under supervision by staff) at school. See attached handbook.	Director	Ensure procedures are in place and followed for self administration of medicine.	Ongoing	Annually in fall, ongoing as new students register.	Director	Complete
7.5	Vision Screening	At a minimum, vision screenings are administered to student enrolled in pre-K - grade 3 (7.30.11 NMAC: Vision Screening Test Standards for Students).	A contracted nurse administers vision and hearing screenings during New Student Orientation.	Health Assistant	New students enrolling in August complete a vision screening.	Ongoing	Annually, fall	Director	Complete

**PUBLIC ACADEMY FOR PERFORMING ARTS
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NUMBER	TOPIC	POLICY ITEM	ACTION STEPS	PERSON RESPONSIBLE	OUTCOMES	TIMELINE	MONITOR/EVALUATION	RESULTS REPORTED TO WHOM	Complete/In Progress
SECTION 8									
STAFF WELLNESS									
8.1	Employee HIV Right to Privacy	PAPA implements a policy to ensure the right to privacy of employees infected with HIV.	Privacy rights of employees infected with HIV are protected.	Director	Develop a policy statement that ensures right to privacy for employees with HIV/AIDS.	Add to policy manual Spring, 2018	Annually	Director	In progress
8.2	Staff Wellness	PAPA has a plan to address staff wellness, insures equitable work environment and meets Americans with Disabilities Act, Title III (6.12.6.8.D.9 NMAC).	Yoga and a Walking Club (this year) are offered free to PAPA staff after school. Discounts to attend a local yoga session off campus in the morning are also offered.	Yoga Leader	Increase the number of staff who participate in yoga and/or walking.	Ongoing	Ongoing	Assistant Director	Complete
8.3	Health Activities Advertising	PAPA provides staff with information on activities related to personal health promotion and with the opportunity for every staff member to participate.	After school yoga dates and times for are communicated to staff weekly.	Yoga Leader	Increase the number of staff who participate in yoga and/or walking. Advertise for the walking club to PAPA staff via email.	Ongoing	Ongoing	Assistant Director	In progress
8.4	SHAC Participation	PAPA staff are allowed to participate in the SHAC pursuant to 6.12.6.8 NMAC Section E.	Each year in August, staff are given the opportunity to participate on the SHAC Team.	Assistant Director	Ensure SHAC has balanced participation	Annually, fall	Ongoing	Assistant Director	Complete

STATE OF NEW MEXICO

CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3



ANNUAL FINANCIAL REPORT

JUNE 30, 2019



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INTRODUCTORY SECTION

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
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STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
OFFICIAL ROSTER
FOR THE YEAR ENDED JUNE 30, 2019

CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

<u>Name</u>		<u>Title</u>
	<u>School Board</u>	
Bret Wier		President
Ronald Anderson		Vice-President
Annie Lindsey		Secretary
Matthew Gonzales		Member
Nancy Hooker		Member
	<u>District Officials</u>	
Adan Estrada		Superintendent
Lawana Whitten		Business Manager

MORENO VALLEY HIGH SCHOOL

	<u>Governing Board</u>	
Rogers Lanon		President
Tammy DeVine		Vice-President
Tim Bertucci		Member
Ed McCracken		Member
Nathan Hill		Member
	<u>School Officials</u>	
Tammy Dunn		Director
Lawana Whitten		Business Manager
Anita Ramsey		Executive Assistant

MORENO VALLEY EDUCATION FOUNDATION

	<u>Board of Directors</u>	
Richard Safford		President
Linda Colenda		Vice President
Jenny Godfey Smith		Treasurer
Melissa Grassmick		Director
Brian Renegar		Director
	<u>Financial</u>	
Linda Wier		Bookkeeper

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Brian Colón, New Mexico State Auditor
The Office of Management and Budget
And the Board of Education of
Cimarron Municipal School District No. 3
Cimarron, NM

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund of Cimarron Municipal School District No. 3, (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements 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 the entity'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, and accordingly, no such opinion is expressed.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

Accounting principles generally accepted in the United States of America requires the Schedules I through IV and the notes to the Required Supplementary Information on pages 55 through 60 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the District's financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and other supplemental information required by 2.2.2 NMAC, Schedules V through IX are presented for the purposes of additional analysis and are not a required part of the financial statements.

Schedules V through IX on pages 91 through 101 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 auditing standards generally accepted in the United States of America. In our opinion, Schedules V through IX required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section on pages 1 through 3 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Manning Accounting and Consulting Services, LLC

Manning Accounting and Consulting Services, LLC
Kirtland, New Mexico
October 23, 2019

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BASIC FINANCIAL STATEMENTS

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF NET POSITION
JUNE 30, 2019

Exhibit A-1

	Primary Government	Component Unit
ASSETS		
<i>Current assets:</i>		
Cash and temporary investments	\$ 2,572,357	\$ 507,031
Receivables (net of allowance for uncollectibles)	648,194	32,208
Prepays	5,000	-
Inventory	1,295	-
<i>Total current assets</i>	3,226,846	539,239
<i>Noncurrent assets:</i>		
Restricted cash	1,146,228	-
Capital assets (net of accumulated depreciation):		
Land and land improvements	2,365,022	151,920
Buildings and building improvements	30,523,027	-
Furniture, fixtures and equipment	3,564,269	114,530
Less: accumulated depreciation	(14,497,356)	(114,530)
<i>Total noncurrent assets</i>	23,101,190	151,920
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	3,759,393	388,708
Deferred outflows - other post-employment benefits	375,639	8,575
<i>Total deferred outflows</i>	4,135,032	397,283
<i>Total assets and deferred outflows of resources</i>	\$ 30,463,068	\$ 1,088,442
LIABILITIES		
<i>Current liabilities:</i>		
Accounts payable	\$ 43,144	\$ 6,867
Accrued payroll liabilities	182,552	8,477
Accrued interest payable	45,638	-
Unearned revenue	51,393	-
Current maturities of:		
Bonds payable	901,050	-
Compensated absences	3,133	-
<i>Total current liabilities</i>	1,226,910	15,344
<i>Noncurrent liabilities:</i>		
Bond premiums, net of amortization of \$46,971	86,038	-
Bonds payable	5,408,950	-
Net pension liability	12,642,863	1,574,412
Net other post-employment benefits liability	3,005,148	376,568
<i>Total noncurrent liabilities</i>	21,142,999	1,950,980
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pensions	240,614	257,113
Deferred inflows - other post-employment benefits	776,475	148,252
<i>Total deferred inflows</i>	1,017,089	405,365
NET POSITION		
Invested in capital assets	15,558,924	151,920
Restricted for:		
Debt service	1,335,410	-
Capital projects	2,279,007	278,286
Other purposes - special revenue	129,888	107,186
Unrestricted	(12,227,159)	(1,820,639)
<i>Total net position</i>	7,076,070	(1,283,247)
<i>Total liabilities, deferred inflows of resources, and net position</i>	\$ 30,463,068	\$ 1,088,442

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
 CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

Exhibit A-2

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>	
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>	<u>Component Unit</u>
					<u>Governmental Activities</u>	
Primary Government						
Governmental activities:						
Instruction	\$ 2,897,876	\$ 14,746	\$ 415,039	\$ -		\$ (2,468,091)
Support services:						
Students	910,308	-	27,199	-		(883,109)
Instruction	119,314	-	55,397	-		(63,917)
General administration	430,870	-	-	-		(430,870)
School administration	409,843	-	-	-		(409,843)
Central services	516,493	-	-	-		(516,493)
Operation & maintenance of plant	681,226	49,801	-	26,963		(604,462)
Student transportation	398,592	-	413,235	-		14,643
Food services operations	284,718	57,170	216,059	-		(11,489)
Interest on long-term debt	131,370	-	-	-		(131,370)
Facilities materials, supplies, & other services	2,979,237	-	-	14		(2,979,223)
Total Primary Government	\$ 9,759,847	\$ 121,717	\$ 1,126,929	\$ 26,977		(8,484,224)
Component Unit:						
Moreno Valley High School	\$ 1,015,571	\$ -	\$ 11,702	\$ 39,758		\$ (964,111)
General Revenues:						
Property taxes:						
Levied for general purposes					160,603	-
Levied for debt service					1,018,899	-
Levied for capital projects					717,468	102,330
Oil and gas taxes					103,630	-
State Equalization Guarantee					4,107,560	741,862
Unrestricted Federal grants					8,279	-
Unrestricted investment earnings					74,694	-
Unrestricted donations					-	891
Miscellaneous					86,235	77,750
Total general revenues					6,277,368	922,833
Change in net position					(2,206,856)	(41,278)
Net position - beginning of year					9,282,926	(1,241,969)
Net position - end of year					\$ 7,076,070	\$ (1,283,247)

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
BALANCE SHEET
JUNE 30, 2019

Exhibit B-1

	General Fund			Capital Projects	
	Operational 11000	Transportation 13000	Instructional Materials 14000	Bond Building 31100	Capital Improvements SB-9 (Local) 31701
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 251,709	\$ 5,552	\$ 45,840	\$ -	\$ 964,713
Accounts receivable					
Taxes	39,237	-	-	-	178,553
Due from other governments	-	-	-	-	-
Interfund receivables	166,284	-	-	-	-
Prepays	-	-	-	-	-
Inventory	-	-	-	-	-
<i>Total assets</i>	<u>\$ 457,230</u>	<u>\$ 5,552</u>	<u>\$ 45,840</u>	<u>\$ -</u>	<u>\$ 1,143,266</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ 5,200	\$ 3,153	\$ -	\$ -	\$ 15,412
Accrued payroll liabilities	158,240	5,537	-	-	-
Interfund payables	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<i>Total liabilities</i>	<u>163,440</u>	<u>8,690</u>	<u>-</u>	<u>-</u>	<u>15,412</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	36,483	-	-	-	165,924
Unavailable revenues - other	-	-	-	-	-
<i>Total deferred inflows of resources</i>	<u>36,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,924</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted for:					
Transportation	-	-	-	-	-
Instructional materials	-	-	45,840	-	-
Grant mandates	-	-	-	-	-
Capital projects	-	-	-	-	39,512
Debt service	-	-	-	-	-
Assigned	-	-	-	-	922,418
Unassigned	257,307	(3,138)	-	-	-
<i>Total fund balances</i>	<u>257,307</u>	<u>(3,138)</u>	<u>45,840</u>	<u>-</u>	<u>961,930</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 457,230</u>	<u>\$ 5,552</u>	<u>\$ 45,840</u>	<u>\$ -</u>	<u>\$ 1,143,266</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
BALANCE SHEET
JUNE 30, 2019

Exhibit B-1

	Capital Projects	Debt Service			Total Primary Government
	Educational Technology Equipment Act 31900	Debt Service 41000	Education Technology Debt Service 43000	Other Governmental Funds	
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 1,125,466	\$ 525,859	\$ 620,369	\$ 179,077	\$ 3,718,585
Accounts receivable					
Taxes	-	95,392	93,790	23,702	430,674
Due from other governments	-	-	-	217,520	217,520
Interfund receivables	-	-	-	-	166,284
Prepays	-	-	-	5,000	5,000
Inventory	-	-	-	1,295	1,295
<i>Total assets</i>	<u>\$ 1,125,466</u>	<u>\$ 621,251</u>	<u>\$ 714,159</u>	<u>\$ 426,594</u>	<u>\$ 4,539,358</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	\$ -	\$ -	\$ 19,387	\$ 43,152
Accrued payroll liabilities	-	-	-	18,767	182,544
Interfund payables	-	-	-	166,284	166,284
Unearned revenue	-	-	-	51,393	51,393
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,831</u>	<u>443,373</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	86,770	84,783	23,702	397,662
Unavailable revenues - other	-	-	-	24,518	24,518
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>86,770</u>	<u>84,783</u>	<u>48,220</u>	<u>422,180</u>
FUND BALANCES					
Nonspendable	-	-	-	1,295	1,295
Restricted for:					
Transportation	-	-	-	-	-
Instructional materials	-	-	-	-	45,840
Grant mandates	-	-	-	12,926	12,926
Capital projects	502,994	-	-	-	542,506
Debt service	-	-	629,376	(583,792)	45,584
Assigned	622,472	534,481	-	716,633	2,796,004
Unassigned	-	-	-	(24,519)	229,650
<i>Total fund balances</i>	<u>1,125,466</u>	<u>534,481</u>	<u>629,376</u>	<u>122,543</u>	<u>3,673,805</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 1,125,466</u>	<u>\$ 621,251</u>	<u>\$ 714,159</u>	<u>\$ 426,594</u>	<u>\$ 4,539,358</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
JUNE 30, 2019

Exhibit B-2

	Governmental Funds
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Total fund balances - governmental funds	\$ 3,673,805
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
The cost of capital assets is	36,452,318
Accumulated depreciation is	(14,497,356)
Revenues not collected within sixty days after year-end are considered "available" revenues and are shown as deferred revenues on the balance sheet.	
Delinquent property taxes	397,662
Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in governmental funds.	
Deferred outflows of resources - pensions	3,759,393
Deferred outflows of resources - other post-employment benefits	375,639
Deferred inflows of resources - pensions	(240,614)
Deferred inflows of resources - other post-employment benefits	(776,475)
Bond discounts and premiums are not financial resources and therefore are not reported in the funds	
Bond premiums net of accumulated amortization	(86,038)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in governmental funds. Long-term and other liabilities at year-end consist of:	
Accrued interest payable	(45,638)
Bonds payable	(6,310,000)
Accrued compensated absences	(3,133)
Net pension liability	(12,642,863)
Net other post-employment benefits liability	(3,005,148)
Total net position - governmental activities	\$ 7,076,070

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

Exhibit B-3

	General Fund			Capital Projects	
	Operational 11000	Transportation 13000	Instructional Materials 14000	Bond Building 31100	Capital Improvements SB-9 (Local) 31701
<i>Revenues:</i>					
Property taxes	\$ 152,836	\$ -	\$ -	\$ -	\$ 683,741
Oil and gas taxes	10,379	-	-	-	41,519
State grants	4,107,560	413,235	12,964	-	14
Federal grants	8,279	-	-	-	-
Miscellaneous	71,095	-	-	-	-
Charges for services	65,244	-	-	-	-
Sale of district assets	-	-	-	-	-
Investment income	29,772	-	-	2,741	17,353
<i>Total revenues</i>	<u>4,445,165</u>	<u>413,235</u>	<u>12,964</u>	<u>2,741</u>	<u>742,627</u>
<i>Expenditures:</i>					
Current:					
Instruction	2,728,426	-	9,166	-	-
Support services					
Students	575,472	-	-	-	-
Instruction	27,243	-	-	-	-
General administration	265,301	-	-	-	6,951
School administration	235,597	-	-	-	-
Central services	109,578	-	-	-	-
Operation & maintenance of plant	531,842	-	-	-	-
Student transportation	-	416,261	-	-	-
Other support services	-	-	-	-	-
Food services operations	-	-	-	-	-
Community services	-	-	-	-	-
Capital outlay	-	-	-	966,353	1,241,520
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>4,473,459</u>	<u>416,261</u>	<u>9,166</u>	<u>966,353</u>	<u>1,248,471</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(28,294)</u>	<u>(3,026)</u>	<u>3,798</u>	<u>(963,612)</u>	<u>(505,844)</u>
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	(28,294)	(3,026)	3,798	(963,612)	(505,844)
<i>Fund balances - beginning of year</i>	<u>285,601</u>	<u>(112)</u>	<u>42,042</u>	<u>963,612</u>	<u>1,467,774</u>
<i>Fund balances - end of year</i>	<u>\$ 257,307</u>	<u>\$ (3,138)</u>	<u>\$ 45,840</u>	<u>\$ -</u>	<u>\$ 961,930</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

Exhibit B-3

	Capital Projects	Debt Service		Other Governmental Funds	Total Primary Government
	Educational Techology Equipment Act 31900	Debt Service 41000	Education Technology Debt Service 43000		
<i>Revenues:</i>					
Property taxes	\$ -	\$ 469,354	\$ 499,455	\$ 299	\$ 1,805,685
Oil and gas taxes	-	27,693	24,039	-	103,630
State grants	-	-	-	129,891	4,663,664
Federal grants	-	-	-	548,112	556,391
Miscellaneous	-	-	-	46,000	117,095
Charges for services	-	-	-	50,785	116,029
Sale of district assets	-	-	-	-	-
Investment income	12,038	5,764	7,026	-	74,694
<i>Total revenues</i>	12,038	502,811	530,520	775,087	7,437,188
<i>Expenditures:</i>					
Current:					
Instruction	-	-	-	356,904	3,094,496
Support services					
Students	-	-	-	36,097	611,569
Instruction	-	-	-	46,608	73,851
General administration	-	4,825	5,030	8,595	290,702
School administration	-	-	-	15,556	251,153
Central services	-	-	-	11,702	121,280
Operation & maintenance of plant	-	-	-	-	531,842
Student transportation	-	-	-	-	416,261
Other support services	-	-	-	-	-
Food services operations	-	-	-	275,830	275,830
Community services	-	-	-	-	-
Capital outlay	341,288	540	269	26,963	2,576,933
Debt service					
Principal	-	550,000	280,000	-	830,000
Interest	-	108,662	19,200	-	127,862
<i>Total expenditures</i>	341,288	664,027	304,499	778,255	9,201,779
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(329,250)	(161,216)	226,021	(3,168)	(1,764,591)
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	500,000	-	-	-	500,000
<i>Total other financing sources (uses)</i>	500,000	-	-	-	500,000
<i>Net changes in fund balances</i>	170,750	(161,216)	226,021	(3,168)	(1,264,591)
<i>Fund balances - beginning of year</i>	954,716	695,697	403,355	125,711	4,938,396
<i>Fund balances - end of year</i>	\$ 1,125,466	\$ 534,481	\$ 629,376	\$ 122,543	\$ 3,673,805

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Exhibit B-4

	Governmental Funds
Amounts reported for governmental activities in the Statement of Activities are different because:	
Net change in fund balances - total governmental funds	\$ (1,264,591)
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeds capital outlays for the period.	
Depreciation expense	(1,210,413)
Capital outlays	1,781,786
Revenues not collected within 60 days after the fiscal year-end are not considered available revenues in the governmental funds. They are considered revenues in the Statement of Activities. The increase (decrease) in revenues receivable for the year end were:	
Unavailable revenue related to the property taxes receivable	91,285
The issuance of long-term debt (e.g. bonds, notes, leases) provides current financial resources to governmental funds, while 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, whereas these amounts are deferred and amortized in the Statement of Activities:	
Amortization of bond premiums	17,920
Accrued interest payable	(3,508)
Bond principle payments	830,000
Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the pension benefits earned net of employee contributions is reported as pension expense.	
Difference between prior year pension contributions per entity and amount reported in the pension report	
Pension contributions - current year	433,179
Pension expense	(2,406,742)
Other post-employment benefits contributions - current year	62,107
Other post-employment benefits expense	(62,397)
Change in net position - total governmental activities	\$ (2,206,856)

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
OPERATIONAL FUND (11000)
FOR THE YEAR ENDING JUNE 30, 2019

Exhibit C-1

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ 158,516	\$ 158,516	\$ 155,655	\$ (2,861)
Oil and gas taxes	11,449	11,449	11,706	257
State grants	4,144,708	4,101,438	4,107,560	6,122
Federal grants	-	-	8,279	8,279
Miscellaneous	54,000	54,000	96,569	42,569
Charges for services	74,037	74,037	65,244	(8,793)
Interest	7,500	7,500	29,772	22,272
<i>Total revenues</i>	4,450,210	4,406,940	4,474,785	67,845
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	2,797,393	2,796,893	2,764,655	32,238
Support services				
Students	606,253	603,025	575,472	27,553
Instruction	37,434	37,874	27,243	10,631
General administration	282,747	277,330	265,301	12,029
School administration	266,441	244,169	235,597	8,572
Central services	117,467	113,600	109,578	4,022
Operation & maintenance of plant	581,707	572,781	529,166	43,615
Student transportation	-	-	-	-
Other support services	17,019	17,019	-	17,019
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	4,706,461	4,662,691	4,507,012	155,679
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(256,251)	(255,751)	(32,227)	223,524
<i>Other financing sources (uses):</i>				
Designated cash	256,251	255,751	-	(255,751)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	256,251	255,751	-	(255,751)
<i>Net change in fund balance</i>	-	-	(32,227)	(32,227)
<i>Cash or fund balance - beginning of year</i>	-	-	450,220	450,220
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	-	-	450,220	450,220
<i>Cash or fund balance - end of year</i>	\$ -	\$ -	\$ 417,993	\$ 417,993
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ (32,227)	
Adjustments to revenues			(29,620)	
Adjustments to expenditures			33,553	
Net change in fund balance (GAAP basis)			\$ (28,294)	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TRANSPORTATION FUND (13000)
FOR THE YEAR ENDING JUNE 30, 2019

Exhibit C-2

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-
State grants	413,235	413,235	413,235	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>413,235</u>	<u>413,235</u>	<u>413,235</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant				
Student transportation	413,235	413,235	417,196	(3,961)
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>413,235</u>	<u>413,235</u>	<u>417,196</u>	<u>(3,961)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,961)</u>	<u>(3,961)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(3,961)</u>	<u>(3,961)</u>
<i>Cash or fund balance - beginning of year</i>	-	-	9,513	9,513
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,513</u>	<u>9,513</u>
<i>Cash or fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,552</u>	<u>\$ 5,552</u>
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ (3,961)	
Adjustments to revenues			-	
Adjustments to expenditures			935	
Net change in fund balance (GAAP basis)			<u>\$ (3,026)</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INSTRUCTIONAL MATERIALS FUND (14000)
FOR THE YEAR ENDING JUNE 30, 2019

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-
State grants	12,964	12,964	12,964	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	12,964	12,964	12,964	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	40,143	55,006	9,166	45,840
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	40,143	55,006	9,166	45,840
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(27,179)	(42,042)	3,798	45,840
<i>Other financing sources (uses):</i>				
Designated cash	27,179	42,042	-	(42,042)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	27,179	42,042	-	(42,042)
<i>Net change in fund balance</i>	-	-	3,798	3,798
<i>Cash or fund balance - beginning of year</i>	-	-	42,042	42,042
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	-	-	42,042	42,042
<i>Cash or fund balance - end of year</i>	\$ -	\$ -	\$ 45,840	\$ 45,840
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ 3,798	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 3,798	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2019

Exhibit D-1

	<u>Agency Funds</u>
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 164,302
Certificate of deposit	12,445
Annuities	<u>47,056</u>
<i>Total assets</i>	<u><u>\$ 223,803</u></u>
 LIABILITIES	
<i>Current liabilities:</i>	
Deposits held in trust for others	<u>\$ 223,803</u>
<i>Total liabilities</i>	<u><u>\$ 223,803</u></u>

The accompanying notes are an integral part of these financial statements.

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STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies

Cimarron Municipal School District No. 3 (the “District”) is a public school District governed by an elected five-member Board of Education created under the provision of Chapter 22 Article 5, Paragraph 4, New Mexico Statutes 1978 to provide public education for the children within the District boundaries. The Board of Education is the basic level of government, which has oversight responsibility and control over 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.

This 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 the District’s management that is responsible for the financial statements. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting financial reporting principles. The financial statements have incorporated all applicable GASB pronouncements.

During the year ended June 30, 2019, the District adopted the following GASB Statements.

- GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement will enhance comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The District will not be affected by this Statement as it has been determined it has no assets which meet the criteria.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

The more significant accounting policies of the District are described below.

A. *Financial Reporting Entity*

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statements No. 14 and No. 39. GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. Blended component units, although legally separate entities, are in substance part of the government’s operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies (Continued)

A. *Financial Reporting Entity (Continued)*

The basis, but not the only criterion for including a potential component unit within the reporting entity, is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criteria used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the District has a charter school which operates as a component unit of the District – Moreno Valley High School Charter School. In addition, the School has a foundation, Moreno Valley Education Foundation, which is a component unit of the charter school. The District does not appoint the Charter School or the Foundation's governing council. Neither the charter school nor the foundation has separately issued reports for the year ended June 30, 2019. Significant disclosure for the component units can be found in the financial footnotes and the governmental financial statements are in the Component Units section of the report and in Note 11 for pension information.

B. *Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities and changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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*.

The District reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. The District does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function, except for that portion of depreciation that is identified as unallocated on the statement of activities.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 **Summary of Significant Accounting Policies (Continued)**

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statement. 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 in the period for which the taxes are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB No. 65, *Items Previously Reported as Assets and Liabilities*, amend GASB No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments*, to incorporate deferred outflows of resources and deferred inflows of resources in the financial reporting model.

Deferred Outflows of Resources – a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets; therefore, it is not recognized as an outflow of resources (expense) until then.

Deferred Inflows of Resources – an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities; therefore, it is not recognized as an inflow of resources (revenue) until that time.

Net Position – the residual of the net effects of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.

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

Property taxes, franchise taxes, licenses, 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. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Ad valorem taxes (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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies (Continued)

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

The *agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the District holds for others in an agency capacity. Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

The *General Fund* is the primary operating fund of the District, and accounts for all financial resources of the general government, except those required to be accounted for in other funds. The General Fund includes the Operational, Teacherage, Transportation, and Instructional Materials Funds.

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

The *Debt Service Funds* account for the services of general long-term debt not being financed by proprietary or nonexpendable trust funds.

The *Capital Projects Funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Under the requirements of GASB Statement No. 34, the District is required to present some of its governmental funds as major funds based upon certain criteria. The major funds presented in the fund financial statements include the following:

The *Operational Fund* (11000) accounts for the primary revenues and expenditures of the District, including, but not limited to, student instruction, student support, instructional support, general administration, school administration, central services, and operations and maintenance of plant. Revenues come from district tax levy, state equalization, and other local, state, and federal sources. This fund is considered by PED to be a sub-fund of the General Fund.

The *Transportation Fund* (13000) accounts for state equalization funds authorized by Section 22-8-26, NMSA, 1978 designated for the costs of transporting school-age children who are students within the District. This fund is considered by PED to be a sub-fund of the General Fund.

The *Instructional Materials Fund* (14000) accounts for funding designated for instructional materials purchases as authorized by Sections 22-15-1 through 22-15-14, NMSA, 1978 for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students. This is considered by PED to be a sub-fund of the General Fund.

Bond Building Fund (31100) is used to account for bond proceeds and any income earned thereon. The proceeds are restricted for the purpose of making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof, as approved by the voters of the District.

Capital Improvements SB-9 (Local) (31701) is used for funds for erecting, remodeling, making additions to, and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof, as identified by the local school board. Financing is provided by a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10 NMSA 1978).

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 **Summary of Significant Accounting Policies (Continued)**

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

The *Education Technology Equipment Act* (31900) accounts for State funding to promote the comprehensive integration of advanced technologies in education settings, through the conduct of technical assistance, professional development, information and resource dissemination, and collaboration activities.

Debt Service Fund (41000) is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Additionally, the government reports the following fund types:

The fiduciary funds account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The fiduciary funds are for student activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity*

Cash and Temporary Investments: The District'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 District to invest in certificates of deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool. Investments for the District are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

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 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. 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.

Restricted Assets: The Debt Service Fund is used to report resources set aside as restricted to make up potential future deficiencies in the revenue bond current debt service account.

Receivables and Payables: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

The District receives monthly income from a tax levy in Colfax County. The funds are collected by the County Treasurer and are remitted to the District the following month. Under the modified accrual method of accounting, the amount remitted by the Colfax County Treasurer in July and August 2019 is considered 'measurable and available' and, accordingly, is recorded as revenue during the year ended June 30, 2019.

Certain Special Revenue Funds are administered on a reimbursement method of funding, other funds are operated on a cash advance method of funding. The funds incurred the cost and submitted the necessary request for reimbursement or advance, respectively.

Prepaid Items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Inventory: The District accounts for its inventories under the consumption method, reporting inventories purchased as an asset. The recognition of the expenditures is deferred until the period in which the inventories are actually consumed. Inventory in the Food Services Fund consists of U.S.D.A. commodities and other purchased food and non-food supplies. The cost of purchased food is recorded as an expenditure at the time individual inventory items are consumed.

Capital Assets: Capital assets, which include property, plant, and equipment, are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. 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. Information technology equipment, including software, is being capitalized and included in furniture and equipment in accordance with NMAC 2.20.1.9 C (5). Capital expenditures made by the New Mexico Public Schools Facilities Authority are appropriately included in the District's capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The District expenses the cost of library books when purchased because their estimated useful life is less than one year. Major outlays for capital assets and improvements are capitalized as projects are constructed. No interest was included as part of the cost of capital assets under construction during the year ended June 30, 2019.

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

Buildings	25-50 years
Building improvements	7-20 years
Office equipment	5 years
Vehicles	5 years
Computer equipment	5 years

Deferred Outflows of Resources – Pensions: The government-wide financial statements report pension related expenses and liabilities for the cost-sharing plan one year in arrears, i.e. expenses and liabilities as of June 30, 2018. Contributions of \$433,179 made by the District in the current fiscal year are thus applicable to a future reporting period where they will then be expensed. As such, they are presented in the Statement of Net Position as a deferred outflow of resources in the current period. The District may also have four other deferred outflows which arise due to the implementation of GASB 68; change in proportion \$683,365; change in assumptions \$2,605,634; change in investment experience \$27,988; and change in actuarial experience \$9,227.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 **Summary of Significant Accounting Policies (Continued)**

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Deferred Outflows of Resources – OPEB: The government-wide financial statements report other post-employment benefits related expenses and liabilities for the cost-sharing plan one year in arrears, i.e. expenses and liabilities as of June 30, 2018. Contributions of \$62,107 made by the District in the current fiscal year are thus applicable to a future reporting period where they will then be expensed. As such, they are presented in the Statement of Net Position as a deferred outflow of resources in the current period. The District may also have four other deferred outflows which arise due to the implementation of GASB 75; change in proportion \$313,532; and change in assumptions, investment experience and actuarial experiences which have no balances in the current year.

Unearned revenues: The District recognizes grant revenue at the time the related expense is made if the expenditure of funds is the prime factor for determining eligibility for reimbursement; therefore, amounts received and not expended in the Special Revenue Funds are shown as unearned revenues. At June 30, 2019, the District's unearned revenues were \$51,393 related to Federal grants which had been received but not earned.

Compensated Absences: The District no longer provides for the accrual of leave which is payable upon termination or retirement and is recorded as an expenditure when it is paid. However, one individual remains with the District who had compensated absences at the time the District did away with future accruals. The individual's value of compensated absences was calculated at that time and will be paid out upon retirement.

Long-term Obligations: In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. For bonds issued after the fiscal year ended June 30, 2004, bond premiums and discounts, will be deferred and amortized over the life of the bonds using the effective interest method. Bonds payable of \$6,310,000 at June 30, 2019 are reported net of the applicable bond premium or discount. Bond insurance issuance costs will be reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the 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 debt service expenditures.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Educational Retirement Plan (ERP) and additions to/deductions from ERP's fiduciary net position have been determined on the same basis as they are reported by ERP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Pension Liability: The District records its proportionate share of the difference between the value of total pension liabilities and plan assets for the State of New Mexico's Employee Retirement Board pension plan. For the year ended June 30, 2019, net pension liability totaled \$12,642,863.

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Net Other Post-Employment Benefits Liability: The District records its proportionate share of the difference between the value of total other post-employment benefit (OPEB) liabilities and plan assets for the State of New Mexico's Retiree Health Care plan. For the year ended June 30, 2019, net OPEB liability totaled \$3,005,148.

Deferred Inflows of Resources – Unavailable Revenues: Governmental funds report unavailable revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Revenues not received within sixty (60) days of year-end are not considered available; therefore, a receivable is recorded for the amount due and a corresponding deferred revenue, is recorded as well. Total unavailable revenues of \$397,662 for property taxes and \$24,518 for grants were recorded at June 30, 2019.

Deferred Inflows of Resources – Pensions: Changes in actuarial experience \$240,614; and change in investments and change in proportion, which have no balances, for the District are applicable to a future reporting period and will be expensed over a five-year period beginning in the next fiscal year. As such, these amounts are presented in the Statement of Net Position as deferred inflows of resources in the current period.

Deferred Inflows of Resources – OPEB: Changes in actuarial experience \$177,924, change in assumptions \$561,048, and change in investment experience \$37,503 for the District are applicable to a future reporting period and will be expensed over a five-year period beginning in the next fiscal year. As such, these amounts are presented in the Statement of Net Position as deferred inflows of resources in the current period.

Net Position or Fund Equity: Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

In the government-wide financial statements, fund equity is classified as net position and is displayed in three components:

Net investment in capital assets: Consists of capital assets including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position

Restricted Net Position: Consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (b) 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. The restricted component consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted Net Position: All other net position that does not meet the definition of "restricted" or "invested in capital assets."

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 **Summary of Significant Accounting Policies (Continued)**

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)*

Fund Balance: In the fund financial statements, governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Some governments may not have policies or procedures that are comparable to those policies that underlie the classifications and therefore would not report amounts in all possible fund balance classifications. In the governmental financial statements, fund balance is classified and is displayed in five components:

Nonspendable: Consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) 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.

Restricted: Consists of amounts that are restricted to specific purposes as a result of a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed: Consist of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.

Assigned: Consist of amounts that are constrained by the government's *intent* to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned: 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.

E. *Revenues*

Reclassifications: Certain amounts included in the financial statements have been reclassified to conform to the current year presentation.

Interfund Transactions: Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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. Significant estimates affecting the District's financials include management's estimate of the useful lives of capital assets.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 **Summary of Significant Accounting Policies (Continued)**

E. Revenues (Continued)

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 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 \$4,107,560 in state equalization guarantee distributions during the year ended June 30, 2019.

Tax Revenues: The District receives mill levy and ad-valorem tax revenues primarily for debt service and capital outlay purposes. Property taxes are assessed on January 1 of each year and are payable in two equal installments, on November 10th of the year in which the tax bill is prepared and April 10th of the following year with the levies becoming delinquent 30 days (one month) thereafter. In the government-wide financial statements, the District recognizes property tax revenues in the period for which they are levied, net of estimated refunds and uncollectible amounts. The District records only the portion of the taxes considered to be ‘measurable’ and ‘available’ in the government fund financial statements, which is within 60 days of year-end. Descriptions of the individual debt service and capital outlay funds contained in these financial statements include information regarding the authority for the collection and use of these taxes. In the financial statements, the mill levy and ad-valorem taxes are broken out into two types: property taxes – residential and commercial and property taxes – oil and gas. Amounts collected from residential and commercial property taxes at June 30, 2019 were \$1,805,685. Amounts collected from oil and gas taxes were \$103,630.

Transportation Distribution: School districts in the State of New Mexico receive 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 \$413,235 in transportation distributions during the year ended June 30, 2019.

Instructional Materials: The New Mexico Public Education Department (PED) receives federal material leasing funds from which it makes annual allocations to the various school districts for the purchase of educational materials. Of each allocation, fifty percent is restricted to the requisition of materials listed in the State Board of Education “State Adopted Instructional Material” list, while fifty percent of each allocation is available for purchases directly from vendors. Allocations received from the State for the year ended June 30, 2019 totaled \$12,964.

SB-9 State Match: The Director shall distribute to any school district that has imposed a tax under the Public School Capital Improvements Act (22-25-1 to 22-25-10 NMSA 1978) an amount from the public school capital improvements fund that is equal to the amount by which the revenue estimated to be received from the imposed tax as specified in Subsection B of Section 22-25-3 NMSA 1978, assuming a one hundred percent collection rate, is less than an amount calculated by multiplying the product obtained by the rate imposed in the District under the Public School Capital Improvements Act. The distribution shall be made by December 1, of each year that the tax is imposed in accordance with Section 22-25-3 NMSA 1978. Provided, however, in the event that sufficient funds are not available in the public school capital improvement funds to make the state distribution provided for in this section, the dollar per program unit figure shall be reduced as necessary. The District did received \$26,963 in state SB-9 matching funds during the year ended June 30, 2019.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 Summary of Significant Accounting Policies (Continued)

E. Revenues (Continued)

Public School Capital Outlay: Under the provisions of Chapter 22, Article 24, NMSA 1978. The money in the fund may be used only for capital expenditures deemed by the public school capital outlay council necessary for an adequate educational program per Section 22-24-4(B); core administrative functions of the public school facilities authority and for project management expenses upon approval of the council per Section 22-24-4(G); and for the purpose of demolishing abandoned school district facilities, upon application by a school district to the council, per Section 22-24-4(L). Money in the fund shall be disbursed by warrant of the Department of Finance and Administration on vouchers signed by the Secretary of Finance and Administration following certification by the council that the application has been approved. During the year ended June 30, 2019, the District received no special capital outlay funds.

Federal Grants: The District receives revenues from various Federal departments (both direct and indirect), which are legally restricted to expenditures for specific purposes. These programs are reported as Special Revenue Funds. Each program operated under its own budget, which has been approved by the federal department or the flowthrough agency (usually the New Mexico Public Education Department). The various budgets are approved by the Local School Board and the New Mexico Public Education Department. The District also receives reimbursement under the National School Lunch and Breakfast Programs for its food services operations, and the distributions of commodities through the New Mexico Human Services Department.

NOTE 2 Stewardship, Compliance and Accountability

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 School Budget and Planning Unit of the Public Education Department. Auxiliary student activity accounts are not budgeted. Public School Capital Outlay Council expenditures in the Public School Capital Outlay fund are not budgeted at the District level, so there is no budgetary comparison presented. 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 ending cash balance be appropriated in the budget of the subsequent fiscal year.

Actual expenditures may not exceed the budget at the function level, the level of budgetary control for districts. 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 School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In April or May, the local school board submits to the District Budget Planning Unit (DBPU) of the New Mexico Public Education Department (PED) (100%) a proposed operating budget for the ensuing fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. All budgets are submitted to the State of New Mexico PED.
2. In May or June of each year, the proposed "operating" budget will be reviewed and approved by the DBPU and certified and approved by the local school board at a public hearing of which notice has been published by the local school board which fixes the estimated budget for the school district for the ensuing fiscal year.
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.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

4. The “operating” budget will be used by the District until they have been notified that the budget has been approved by the DBPU and the local school board. The budget shall be integrated formally into the accounting system. Encumbrances shall be used as an element of control and shall be integrated into the budget system.
5. The District shall make corrections, revisions and amendments to the estimated budgets fixed by the local school board to recognize actual cash balances and carryover funds, if any. These adjustments shall be reviewed and approved by the DBPU.
6. 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 Public Education Department.
7. Budget change requests are processed in accordance with Supplement 1 (Budget Preparation and Maintenance) of the Manual of Procedures Public School Accounting and Budgeting. Such changes are initiated by the school district and approved by the DBPU.
8. Legal budget control for expenditures is by function.
9. Appropriations lapse at fiscal year-end. Funds unused during the fiscal year may be carried over into the next fiscal year by budgeting those in the subsequent fiscal year’s budget. The budget schedules included in the accompanying financial statements reflect the approved budget and amendments thereto.
10. 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.

The board of education may approve amendments to the appropriated budget, which are required when a change is made affecting budgeted ending fund balance. New Mexico state law prohibits a governmental agency from exceeding an individual line item.

The accompanying Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non- GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, perspective, equity, and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2019, is presented on each funds’ Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget (non-GAAP Budgetary Basis) and Actual.

NOTE 3 Cash and Temporary Investments

State statutes authorize the investment of District funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the District properly followed State investment requirements as of June 30, 2019.

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 District. Deposits may be made to the extent that they are insured by an agency of the United States or by collateralized as required by the statute. 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.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 Cash and Temporary Investments (Continued)

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. 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 Corporation, public unit deposits are funds owned by the public unit. 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.

Deposits

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 in excess of federal deposit insurance. The schedule listed below will meet the State of New Mexico Office of the State Auditor's requirements in reporting the insured portion of the deposits.

	International Bank
Total amounts of deposits	\$ 3,806,903
FDIC coverage	250,000
Total uninsured public funds	3,556,903
Collateral requirement (50% of uninsured public funds)	1,778,452
Pledged security	2,080,221
Total over (under) collateralized	\$ 301,769

The funds are maintained in interest bearing checking accounts and certificates of deposit in International Bank.

The types of collateral allowed are limited by the section 6-10-16, NMSA 1978.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

Deposits – The risk exists when a portion of the District's deposits are not covered by depository insurance and are:

1. Uncollateralized;
2. Collateralized with securities held by the pledging financial institution; or
3. Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor's (District's) name.

At June 30, 2019, \$3,556,903 of the District's bank balance of \$3,806,903 was exposed to custodial credit risk as it was uninsured and the collateral was not held in the District's name.

**STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019**

NOTE 3 Cash and Temporary Investments (Continued)

Reconciliation of Cash to the Financial Statements

The carrying amount of deposits and investments shown above are included in the District's Statement of Net Position as follows:

Reconciliation to Statement of Net Position

Governmental Funds - Balance Sheet

Cash and cash equivalents per Exhibit A-1	\$ 3,718,585
Statement of Fiduciary Net Position - cash per Exhibit D-1	223,803
Total per financial statements	3,942,388
Add outstanding checks and other reconciling items	358,748
Less: temporary investments	(447,176)
Less: activity fund annuities	(47,057)
Bank balance of deposits	\$ 3,806,903

The District utilized pooled accounts for their programs and funds. Negative cash balances in individual funds that were part of the pooled accounts should be reclassified as due to/due from accounts in the combining balance sheets at June 30, 2019. Funds in the 24000's and 25000's are federal funds, 27000's through 29000's funds are non-federal funds. The following individual funds had negative cash balances as of June 30, 2019:

Fund # Special Revenue Funds:

24106	IDEA-B Entitlement	\$ 41,184
24109	IDEA-B Preschool	3,348
24132	IDEA-B Results Plan	24,268
24154	Teacher/Principal Training & Recruiting	10,444
24183	USDA Equipment Grant	20,828
24189	Student Support and Academic Achievement	13,906
27107	2012 GO Bonds Student Library Fund (SB66)	5,101
27149	PreK Initiative	9,458

Capital Projects Fund:

31700	Capital Improvement SB-9 (State Match)	26,963
	Total	\$ 155,500

Temporary Investments

At June 30, 2019, the District had \$447,176 held in trust by the Bank of Albuquerque. Those funds are held in a U.S. Treasury Money Market Fund. The District does not have the legal authority to move these funds from the trust institution. Information regarding the fund is as follows:

Fund	CUSIP	WAM	Ratings		Net Assets
			S&P	Moody's	
Premier U.S. Government Money Portfolio AIM Treasurer's Series Trust	00142W843	8 days	AAAm	Aaa-mf	\$8.33 Billion

Interest Rate Risk for Investments. The District does not have a written policy for limiting interest rate risk. However, the average maturity of certificates of deposit is twelve months or less, which is an effective limit of interest rate risk.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 Cash and Temporary Investments (Continued)

Credit Risk. State law limits investments to bonds or negotiable securities of the U. S. Government, the State, municipalities, or school district securities issued by the U.S. Government (or its agencies, either direct obligations or backed and guaranteed by the U.S. Government) and repurchase agreements with banks, savings and loan associations, or credit union. The District has no investment policy that would further limit its investment choices.

Concentration of Credit. The District places no limit on the amount the District may invest in any one issuer. Investments which are over 5% of total investments are the amounts invested in the Lipper Institutional U.S. Treasury Money Market Funds which are invested by the trust institution Bank of Albuquerque.

NOTE 4 Receivables

Receivables as of June 30, 2019 are as follow:

	Major Funds					Total Governmental Funds
	Operational 11000	Capital Improv. SB-9 31701	Debt Service 41000	Ed. Tech Debt Service 43000	Other Governmental Funds	
	Taxes Receivable	\$ 39,237	\$ 178,553	\$ 95,392	\$ 93,790	
Due from other governments	-	-	-	-	217,520	217,520
Total receivables	<u>\$ 39,237</u>	<u>\$ 178,553</u>	<u>\$ 95,392</u>	<u>\$ 93,790</u>	<u>\$ 241,222</u>	<u>\$ 648,194</u>

The above receivables are deemed 100% collectible. In Accordance with GASB No. 33, property tax revenues in the amount of \$397,662 and grant revenues of \$24,518 were not collected within the period of availability.

NOTE 5 Interfund Receivables, Payables, and Transfers

“Interfund balances” have primarily been recorded when funds overdraw their share of pooled cash when the District is waiting for grant reimbursements. The composition of interfund balances at June 30, 2019 is as follows:

Governmental Activities	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
Operational (11000)	\$ 166,284	\$ -
Non-major Funds:		
IDEA-B Entitlement (24106)	-	46,167
IDEA-B Preschool (24109)	-	3,464
IDEA-B Results Plan (24132)	-	25,750
Teacher/Principal Training & Recruiting (24154)	-	10,737
USDA Equipment Grant (24183)	-	20,828
Student Support and Academic Enrichment (24189)	-	13,906
2012 GO Bond Student Library Fund (27107)	-	5,101
PreK Initiative (27149)	-	13,368
Capital Improvements SB-9 (State Match) (31700)	-	26,963
Totals	<u>\$ 166,284</u>	<u>\$ 166,284</u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 Capital Assets

A summary of capital assets and changes occurring during the year ended June 30, 2019 follows. Land and construction in progress is not subject to depreciation.

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets used in governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,139,109	\$ 9,030	\$ -	\$ 1,148,139
Construction in progress	420,224	1,309,416	(1,729,640)	-
Total capital assets not being depreciated	<u>1,559,333</u>	<u>1,318,446</u>	<u>(1,729,640)</u>	<u>1,148,139</u>
Capital assets being depreciated:				
Land improvements	959,795	257,088	-	1,216,883
Buildings and building improvements	28,602,380	1,920,647	-	30,523,027
Furniture, fixtures, and equipment	3,549,024	15,245	-	3,564,269
Total capital assets being depreciated	<u>33,111,199</u>	<u>2,192,980</u>	<u>-</u>	<u>35,304,179</u>
Less accumulated depreciation:				
Land improvements	458,541	54,136	-	512,677
Buildings and building improvements	11,076,981	949,206	-	12,026,187
Furniture, fixtures, and equipment	1,751,421	207,071	-	1,958,492
Total accumulated depreciation	<u>13,286,943</u>	<u>1,210,413</u>	<u>-</u>	<u>14,497,356</u>
Total capital assets, net of depreciation	<u>\$ 21,383,589</u>	<u>\$ 2,301,013</u>	<u>\$ (1,729,640)</u>	<u>\$ 21,954,962</u>

Depreciation expense of \$1,210,413 for the year ended June 30, 2019 was allocated as follows:

Governmental activities:	
Instruction	\$ 504,741
Support services - students	133,388
Support services - instruction	15,735
Support services - general administration	49,022
School administration	43,333
Central services	25,419
Operation and maintenance of plant	317,007
Student transportation	78,193
Food services	43,575
Total depreciation	<u>\$ 1,210,413</u>

At June 30, 2019, the District did not have any major construction commitments.

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.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 Long-Term Debt

During the year ended June 30, 2019 the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Balance at 06/30/18	Additions	Deletions	Balance at 06/30/19	Due Within One Year
General Obligation Bonds	\$ 5,540,000	\$ -	\$ 550,000	\$ 4,990,000	\$ 380,000
Education Technology Notes	1,100,000	500,000	280,000	1,320,000	521,050
Compensated Absences	3,133	-	-	3,133	3,133
Total	\$ 6,643,133	\$ 500,000	\$ 830,000	\$ 6,313,133	\$ 904,183

General Obligations Bonds: General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District has the following outstanding general obligation bonds as of June 30, 2019:

	Series 2015 GO Bond	Series 2017 GO Bond
Issue Date	3/24/2015	6/23/2017
Original Issue	\$4,000,000	\$3,000,000
Maturity Date	9/15/2026	9/15/2032
Principal	15-Sep	15-Sep
Interest Rate	2.00% and 2.50%	1.222% to 3.09%
Principal/Interest	15-Sep	15-Sep
Interest	15-Mar	15-Mar

The annual requirements to amortize the general obligation bonds as of June 30, 2019, including interest payments, are as follow:

Fiscal Year Ending June 30,	Total General Obligation Bonds		Total Debt
	Principal	Interest	Service
2020	\$ 380,000	\$ 100,844	\$ 480,844
2021	375,000	93,891	468,891
2022	385,000	86,731	471,731
2023	395,000	86,731	481,731
2024	405,000	71,282	476,282
2025-2029	1,845,000	79,198	1,924,198
2030-2033	1,205,000	54,589	1,259,589
Totals	\$ 4,990,000	\$ 573,265	\$ 5,563,265

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 Long-Term Debt (Continued)

Education Technology Notes: Education Technology notes are direct obligations and pledge the full faith and credit of the District. The notes are financed through the New Mexico Public Finance Division of the State. The District has the following outstanding education technology notes as of June 30, 2019:

	Series 2016 GO Ed Tech Note	Series 2018 GO Ed Tech Note
Issue Date	<u>8/1/2016</u>	<u>11/21/2018</u>
Original Issue	\$1,750,000	\$500,000
Maturity Date	8/1/2021	8/1/2021
Principal	1-Aug	1-Aug
Interest Rate	2.00%	1.86% to 2.82%
Principal/Interest	1-Aug	1-Aug
Interest	1-Feb	1-Feb

The annual requirements to amortize the education technology notes as of June 30, 2019, including interest payments, are as follow:

Fiscal Year Ending <u>June 30,</u>	Total Education Technology Notes		Total Debt
	<u>Principal</u>	<u>Interest</u>	<u>Service</u>
2020	\$ 521,050	\$ 23,585	\$ 544,635
2021	490,000	11,182	501,182
2022	<u>308,950</u>	<u>3,131</u>	<u>312,081</u>
Totals	<u>\$ 1,320,000</u>	<u>\$ 37,898</u>	<u>\$ 1,357,898</u>

In prior years, the general fund was typically used to liquidate long-term liabilities other than debt.

Compensated Absences: The District no longer provides paid leave to employees. However, one individual remains employed by the District whose leave balance was maintained when the District made this policy change. The balance of leave for this individual is \$3,133 at June 30, 2019.

Operating Leases: The District leases office equipment, including copy machines and postage meter machines, under short-term cancelable operating leases.

NOTE 8 Unearned Revenues

In accordance with the terms of the various grant agreements within the Special Revenue Funds, revenues received in excess of expenditures carry over to the subsequent years, unless such excess revenues are requested to be returned to the grantor. The District had the following unearned revenues at June 30, 2019:

Fund #	Special Revenue Funds:	Amount
24101	Title I IASA	\$ 48,765
24106	IDEA-B Entitlement	<u>2,628</u>
	Total	<u>\$ 51,393</u>

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NOTE 9 Risk Management

The District is a member of the New Mexico Public Schools Insurance Authority (NMPSIA). The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The District pays an annual premium to the NMPSIA based on claim experience and the status of the pool. The Risk Management Program includes workers compensation, general and automobile liability, automobile physical damage, and property and crime coverage. Also included under the risk management program are boiler, machinery and student accident insurance.

The NMPSIA provides coverage for up to a maximum of \$500,000,000 for each property damage claim with a \$750 deductible for each building. General liability coverage is afforded to all employees, volunteers and school board members and the limit is subject to the NMSA Tort Claims Act on a per occurrence basis. The automobile and property liability limit is subject to the provisions of the Tort Claims Act. The crime limit is \$250,000 per occurrence for Faithful Performance. A limit of \$250,000 applies to depositor's forgery, credit card forgery and money orders. A limit of \$100,000 applies to Money and Security, which includes a \$750 deductible.

In case the NMPSIA's assets are not sufficient to meet its liability claims, the agreement provides that subscribers, including the District, cannot be assessed additional premiums to cover the shortfall. As of June 30, 2019, there have been no claims that have exceeded insurance coverage.

NOTE 10 Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures as part of the Combined Statements of certain information concerning individual funds including:

- A. Deficit fund balance of individual funds. The District had the following funds reporting a deficit fund balance at June 30, 2019:

Fund #	Fund Description	Amount
13000	Transportation	\$ 3,138
24154	Teacher/Principal Training & Recruiting	10,612
24189	Student Support and Academic Achievement	13,906
	Total	<u>\$ 27,656</u>

- B. Excess of expenditures over appropriations. The District had no funds reporting expenditures over appropriations for the year ended June 30, 2019.

- C. Cash appropriations in excess of available cash balance. For the year ended June 30, 2019, the District had the following funds which had cash appropriations in excess of available cash balances:

Fund #	Name	Final Cash Budget	Actual Cash	Difference
31100	Bond Building Capital Projects	\$1,365,057	\$1,364,955	\$ (102)
43000	Education Technology Debt Service	515,936	388,711	(127,225)
	Total	<u>\$1,880,993</u>	<u>\$1,753,666</u>	<u>\$ (127,327)</u>

NOTE 11. General Information on the Pension Plan – Educational Retirement Act

Plan Description. The New Mexico Educational Retirement Act (ERA) was enacted in 1957. The act created the Educational Employees Retirement Plan (Plan) and, to administer it, the New Mexico Educational Retirement Board (NMERB). The Plan is included in NMERB's comprehensive annual financial report. The report can be found on NMERB's web site at https://www.nmerb.org/Annual_report.html.

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

The Plan is a cost-sharing, multiple-employer pension plan established to provide retirement and disability benefits for certified teachers and other employees of the state's public schools, institutions of higher learning, and agencies providing educational programs. Additional tenets of the ERA can be found in Section 22-11-1 through 22-11-52, NMSA 1978, as amended.

The Plan is a pension trust fund of the State of New Mexico. The ERA assigns the authority to establish and amend benefit provisions to a seven-member Board of Trustees (Board); the state legislature has authority to set or amend contribution rates and other terms of the Plan. NMERB is self-funded through investment income and educational employer contributions. The Plan does not receive General Fund Appropriations from the State of New Mexico.

All accumulated assets are held by the Plan in trust to pay benefits, including refunds of contributions as defined in the terms of the Plan. Eligibility for membership in the Plan is a condition of employments, as defined Section 22-11-2, NMSA 1978. Employees of public schools, universities, colleges, junior colleges, technical-vocational institutions, state special schools, charter schools, and state agencies providing an educational program, who are employed more than 25% of a full-time equivalency, are required to be members of the Plan, unless specifically excluded.

Benefits provided. A member's retirement benefit is determined by a formula which includes three component parts: 1) the member's final average salary (FAS), 2) the number of years of service credit, and 3) a 0.0235 multiplier. The FAS is the average of the member's salaries for the last five years of service or any other consecutive five-year period, whichever is greater.

Summary of Plan Provisions for Retirement Eligibility. For members employed before July 1, 2010, a member is eligible to retire when one of the following events occurs:

- The member's age and earned service credit add up to the sum of 75 or more,
- The member is at least sixty-five years of age and has five or more years of earned service credit; or
- The member has service credit totaling 25 years or more.

Chapter 288, Laws of 2009 changed the eligibility requirements for new members first employed on, or after, July 1, 2010 and before July 1, 2013. The eligibility for a member who either becomes a new member on or after July 1, 2010 and before July 1, 2013, or at any time prior to July 1, 2010 refunded all member contributions and then becomes re-employed after that July 1, 2010 is as follows:

- The member's age and earned service credit add up to the sum of 80 or more,
- The member is at least sixty-seven years of age and has five or more years of earned service credit; or
- The member has service credit totaling 30 years or more.

Section 2-11-23.2, NMSA 1978 added eligibility requirements for new members who were first employed on or after July 1, 2013, or who were employed before July 1, 2013 but terminated employment and subsequently withdrew all contributions, and returned to work for ERB employer on or after July 1, 2013. These members must meet one of the following requirements.

- The member's minimum age is 55, and has earned 30 or more years of service credit. Those who retire earlier than age 55, but with 30 years of earned service credit will have a reduction in benefits to the actuarial equivalent of retiring at age 55.
- The member's minimum age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit will receive reduced retirement benefits.
- The member's age is 67 and has earned 5 or more years of service credit.

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

Forms of Payment. The benefit is paid as a monthly life annuity with a guarantee that, if the payments made do not exceed the member's accumulated contributions plus accumulated interest, determined as of the date of retirement, the balance will be paid in a lump sum to the member's surviving beneficiary.

Benefit Options. The Plan has three benefit options available.

- **Option A – Straight Life Benefit** – The single life annuity option has no reductions to the monthly benefit, and there is not continuing benefit due to a beneficiary or estate, except the balance, if any, of member contributions plus interest less benefits paid prior to the member's death.
- **Option B – Joint 100% Survivor Benefit** – The single life annuity monthly benefit is reduced to provide for a 100% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the same benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life Benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.
- **Option C – Joint 50% Survivor Benefit** – The single life annuity monthly benefit is reduced to provide for a 50% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the reduced 50% benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life Benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

Disability Benefit. An NMERB member is eligible for disability benefits if they have acquired at least ten years of earned service credit and is found totally disabled. The disability benefit is equal to 2% of the member's Final Average Salary (FAS) multiplied by the number of years of total service credits. However, the disability benefit shall not be less than the smaller of (a) one-third of the member's FAS or (b) 2% of the member's FAS multiplied by total years of service credit projected to age 60.

Cost of Living Adjustment (COLA). All retired members and beneficiaries receiving benefits receive an automatic adjustment in their benefit on July 1 following the later of 1) the year a member retires, or 2) the year the member reaches age 65 (Tier 1 and Tier 2) or age 67 (Tier 3).

- Tier 1 membership is comprised of employees who became members prior to July 1, 2010.
- Tier 2 membership is comprised of employees who became members after July 1, 2010, but prior to July 1, 2013.
- Tier 3 membership is comprised of employees who became members on or after July 1, 2013.

As of July 1, 2013, for current and future retirees the COLA was immediately reduced until the plan is 100% funded. The COLA reduction is based on the median retirement benefit of all retirees excluding disability retirements. Retirees with benefits at or below the median and with 25 or more years of service credit will have a 10% COLA reduction; their average COLA will be 1.5%. Once the funding is greater than 90%, the COLA reductions will decrease. The retirees with benefits at or below the median and with 25 or more years of service credit will have a 5% COLA reduction; their average COLA will be 1.7%.

Members on disability retirement are entitled to a COLA commencing on July 1 of the third full year following disability retirement. A member on regular retirement who can prove retirement because of a disability may qualify for a COLA beginning July 1 in the third full year of retirement.

Refund of Contributions. Members may withdraw their contributions only when they terminate covered employment in the State and their former employer(s) certification determination has been received by NMERB. Interest is paid to members when they withdraw their contributions following termination of employment at a rate set by the Board. Interest is not earned on contributions credited to accounts prior to July 1, 1971, or for contributions held for less than one year.

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

Contributions. For the fiscal years ended June 30, 2019 and 2018 educational employers contributed to the Plan based on the following rate schedule:

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2019	7-1-18 to 6-30-19	Over \$20K	10.70%	13.90%	24.60%	0.00%
2019	7-1-18 to 6-30-19	\$20K or less	7.90%	13.90%	21.80%	0.00%
2018	7-1-17 to 6-30-18	Over \$20K	10.70%	13.90%	24.60%	0.00%
2018	7-1-17 to 6-30-18	\$20K or less	7.90%	13.90%	21.80%	0.00%

The contribution requirements of defined benefit plan members and the District and at Moreno Valley High School (MVHS) are established under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. For the fiscal year ended June 30, 2019 and 2018 the District paid employee and employer contributions of \$762,401 and \$725,200, and MVHS paid employee and employer contributions of \$105,032 and \$90,649 which equal the amount of the required contributions for each fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2019, the District reported a liability of \$12,642,863 for its proportionate share of the net pension liability and MVHS reported \$1,574,412. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2018, using generally accepted actuarial principles. The roll-forward incorporates the impact of the new assumptions adopted by the Board on April 21, 2017. There were no other significant events of changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2018. Therefore, the employer's portion was established as of the measurement date of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating educational institutions, actuarially determined. June 30, 2018, the District's proportion was 0.10632 %, which was an increase of 0.01045% from its proportion measured as of June 30, 2017. MVHS' proportion was 0.01324% which was a decrease of 0.00282% from its proportion measured at June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$1,973,563. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net (Inflows) Outflows
Differences between expected and actual experience	\$ 9,227	\$ (240,614)	\$ (231,387)
Changes of assumptions	2,605,634	-	2,605,634
Net difference between projected and actual earnings on pension plan investments	27,988	-	27,988
Changes in proportion and differences between contributions and proportionate share of contributions	683,365	-	683,365
District's contributions subsequent to the measurement date	433,179	-	433,179
Total	<u>\$ 3,759,393</u>	<u>\$ (240,614)</u>	<u>\$ 3,518,779</u>

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

Reported deferred outflows of resources of \$433,179 related to pensions resulting from the District’s contributions subsequent to the measurement date of June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,

2020	\$ 1,768,648
2021	1,202,129
2022	114,455
2023	368
2024	-
Thereafter	-
Total	<u>\$ 3,085,600</u>

For the year ended June 30, 2019, MVHS recognized pension expense of \$66,838. At June 30, 2019, MVHS reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net (Inflows) Outflows</u>
Differences between expected and actual experience	\$ 1,149	\$ (29,964)	\$ (28,815)
Changes of assumptions	324,479	-	324,479
Net difference between projected and actual earnings on pension plan investments	3,485	-	3,485
Changes in proportion and differences between contributions and proportionate share of contributions	-	(227,149)	(227,149)
School's contributions subsequent to the measurement date	<u>59,595</u>	<u>-</u>	<u>59,595</u>
Total	<u>\$ 388,708</u>	<u>\$ (257,113)</u>	<u>\$ 131,595</u>

Reported deferred outflows of resources of \$59,595 related to pensions resulting from MVHS’ contributions subsequent to the measurement date of June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,

2020	\$ 73,975
2021	35,733
2022	(37,754)
2023	46
2024	-
Thereafter	-
Total	<u>\$ 72,000</u>

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

Inflation	2.5%										
Salary Increases	3.25% composed of 2.50% inflation, plus a 0.75% productivity increase rate, plus a step-rate promotional increase for members with less than 10 years of service.										
Investment Rate of Return	7.25% compounded annually, net of expenses. This is made up of a 2.50% inflation rate and a 4.75 real rate of return.										
Average of Expected Remaining Service Lives	<table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: right;">Fiscal Year</td> <td style="text-align: center;"><u>2017</u></td> <td style="text-align: center;"><u>2016</u></td> <td style="text-align: center;"><u>2015</u></td> <td style="text-align: center;"><u>2014</u></td> </tr> <tr> <td style="text-align: right;">Service life in years</td> <td style="text-align: center;">3.35</td> <td style="text-align: center;">3.77</td> <td style="text-align: center;">3.92</td> <td style="text-align: center;">3.88</td> </tr> </table>	Fiscal Year	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	Service life in years	3.35	3.77	3.92	3.88
Fiscal Year	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>							
Service life in years	3.35	3.77	3.92	3.88							
Mortality	<p>Healthy males: Based on the RP-2000 Combined Mortality Table with White Collar adjustments, not set back. Generational mortality improvements with Scale BB from the table’s base year of 2000.</p> <p>Healthy females: Based on GRS Southwest Region Teacher Mortality Table, set back one year, generational mortality improvements in accordance with Scale BB from the table’s base year of 2012.</p> <p>Disabled males: RP-2000 Disabled Mortality Table for males, set back three years, projected to 2016 with Scale BB.</p> <p>Disabled females: RP-2000 Disabled Mortality Table for females, no set back, projected to 2016 with Scale BB.</p> <p>Active members: RP-2000 Employee Mortality Tables, with males set back two years and scaled at 80%, and females set back five years and scaled at 70%. Static mortality improvement from the table’s base year of 2000 to the year 2016 in accordance with Scale BB. No future improvement was assumed for preretirement mortality.</p>										
Retirement Age	Experience-based table rates based on age and service, adopted by the Board on April 21, 2017 in conjunction with the six-year experience study for the period ending June 30, 2016.										
Cost-of-Living Increases	1.90% per year, compounded annually; increases deferred until July 1 following the year a member retires, or the year in which a member attains the age of 65 (67 for Tier 3), whichever is later or, for disabled retirees, until July 1 of the third year following retirement.										
Payroll Growth	3.00% per year (with no allowance for membership growth).										
Contribution Accumulation	The accumulated member account balance with interest is estimated at the valuation date by assuming that member contributions increased 5.50% per year for all years prior to the valuation date. Contributions are credited with 4.00% interest, compounded annually, applicable to the account balance in the past as well as future.										
Disability Incidence	Approved rates applied to eligible members with at least 10 years of service.										

The actuarial assumptions and methods are set by the Plan’s Board of Trustees, based upon recommendations made by the Plan’s actuary. The Board adopted new assumptions on April 21, 2017 in conjunction with the six-year actuarial experience study period ending June 30, 2016. At that time, the Board adopted several economic assumption changes, including a decrease in the inflation assumption from 3.00% to 2.50%. The 0.50% decrease in the inflation assumption also led to decreases in the nominal investment return assumption from 7.75% to 7.25%,

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

the assumed annual wage inflation rate from 3.75% to 3.25%, the payroll growth assumption from 3.50% to 3.00%, and the annual assumed COLA from 2.00% to 1.90%.

The long-term expected rate of return on pension plan investments was determined using a building-block approach that includes the following:

- Rate of return projections that are the sum of current yield plus projected changes in price (valuations, defaults, etc.)
- Application of key economic projections (inflation, real growth, dividends, etc.)
- Structural themes (supply and demand imbalances, capital flows, etc.) developed for each major asset class.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equities	33%	
Fixed Income	26%	
Alternatives	40%	
Cash	1%	
Total	100%	7.25%

Discount rate: A single discount rate of 5.69% was used to measure the total pension liability as of June 30, 2018. This rate is .21% less than the 5.90% discount rate used for June 30, 2017.

This June 30, 2018 single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, and a municipal bond rate of 3.62%. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2050. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the 2050 fiscal year, and the municipal bond rate was applied to all benefit payments after that date.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 5.69%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.69%) or 1-percentage-point higher (6.69%) than the current rate:

1% Decrease (4.69%)	Current Discount Rate (5.69%)	1% Increase (6.69%)
\$ 16,430,880	\$ 12,642,863	\$ 9,552,078

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NOTE 11 General Information on the Pension Plan – Educational Retirement Act (Continued)

Sensitivity of MVHS’ proportionate share of the net pension liability to changes in the discount rate. The following table presents the MVHS’ proportionate share of the net pension liability calculated using the discount rate of 5.69%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (4.69%) or one percentage point higher (6.69%) than the current rate.

1% Decrease (4.69%)	Current Discount Rate (5.69%)	1% Increase (6.69%)
\$ 2,046,133	\$ 1,574,412	\$ 1,189,518

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued NMERB’s financial reports. The reports can be found on NMERB’s web site at https://www.nmerb.org/Annual_reports.html.

Payables to the pension plan. The District and MVHS remit the legally required employer and employee contributions on a monthly basis to ERB. The ERB requires that the contributions be remitted by the 15th day of the month following the month for which contributions are withheld. At June 30, 2019 the District had no outstanding balances due to ERB; MVHS also had no outstanding balances due to ERB.

NOTE 12 Other Post-Employment Benefits (OPEB) – State Retiree Health Care Act (RHCA)

Plan Description: Employees of the District are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA’s financial information is included with the financial presentation of the State of New Mexico.

Benefits Provided: The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees covered by benefit terms – At June 30, 2018, the Fund’s measurement date, the following employees were covered by the benefit terms:

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June 30, 2019

NOTE 12 Other Post-Employment Benefits (OPEB) – State Retiree Health Care Act (RHCA) (Continued)

Plan membership

Plan membership

Current retirees and surviving spouses	51,205
Inactive and eligible for deferred benefit	11,471
Current active members	<u>93,349</u>
Total	<u><u>156,025</u></u>

Active membership

State general	19,593
State police and corrections	1,886
Municipal general	17,004
Municipal police	3,820
Municipal FTRE	2,290
Educational Retirement Board	<u>48,756</u>
Total	<u><u>93,349</u></u>

Contributions - Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions of employee and employer portions to the Fund from the District were \$93,802 and \$88,531 for the years ended June 30, 2019 and 2018, respectively. Employee and employer contributions from MVHS amounted to \$12,862 and \$11,096 for the years ended June 30, 2019 and 2018, respectively.

At June 30, 2019, the District reported a liability of \$3,005,148 for its proportionate share of the net OPEB liability while MVHS reported a liability of \$376,568 for its proportionate share. The net OPEB liability was measured as June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018, the District's proportion was 0.06911% which was an increase of 0.00683% from its proportion measured at June 30, 2017; and MVHS' proportion for the year ending June 30, 2018 was 0.00866% which was a decrease of 0.00111% from its proportion measured at June 30, 2017.

For the year ended June 30, 2019, the District recognized OPEB expense of \$290. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net (Inflows) Outflows
Differences between expected and actual experience	\$ -	\$ (177,924)	\$ (177,924)
Changes of assumptions	-	(561,048)	(561,048)
Net difference between projected and actual earnings on pension plan investments	-	(37,503)	(37,503)
Changes in proportion	313,532	-	313,532
District's contributions subsequent to the measurement date	<u>62,107</u>	-	<u>62,107</u>
Total	<u><u>\$ 375,639</u></u>	<u><u>\$ (776,475)</u></u>	<u><u>\$ (400,836)</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
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NOTE 12 Other Post-Employment Benefits (OPEB) – State Retiree Health Care Act (RHCA) (Continued)

Deferred outflows of resources totaling \$62,107 represent the District’s contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30,	
2020	\$ (130,860)
2021	(130,860)
2022	(130,860)
2023	(85,928)
2024	15,565
Thereafter	-
Total	<u><u>\$ (462,943)</u></u>

For the year ended June 30, 2019, MVHS recognized OPEB income of \$19,868. At June 30, 2019, MVHS reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net (Inflows) Outflows
Differences between expected and actual experience	\$ -	\$ (22,295)	\$ (22,295)
Changes of assumptions	-	(70,303)	(70,303)
Net difference between projected and actual earnings on pension plan investments	-	(4,699)	(4,699)
Changes in proportion	-	(50,955)	(50,955)
School's contributions subsequent to the measurement date	<u>8,575</u>	<u>-</u>	<u>8,575</u>
Total	<u><u>\$ 8,575</u></u>	<u><u>\$ (148,252)</u></u>	<u><u>\$ (139,677)</u></u>

Deferred outflows of resources totaling \$8,575 represent the MVHS’ contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30,	
2020	\$ (35,517)
2021	(35,517)
2022	(35,517)
2023	(29,887)
2024	(11,814)
Thereafter	-
Total	<u><u>\$ (148,252)</u></u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 Other Post-Employment Benefits (OPEB) – State Retiree Health Care Act (RHCA) (Continued)

Actuarial assumptions: The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions:

Valuation Date	June 30, 2017
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis.
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB, 2.25% for PERA
Projected payroll increases	3.25% to 12.5% based on years of service including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation.
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs
Health care cost trend rate	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2000 Combined Healthy Mortality

Rate of Return: The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions. The best estimates for the long-term expected rate of return is summarized as follows:

<u>Asset Class</u>	<u>Long-Term Rate of Return</u>
U.S. core fixed income	2.1%
U.S. equity - large cap	7.1%
Non U.S. - emerging markets	10.2%
Non U.S. - developed equities	7.8%
Private equity	11.8%
Credit and structured finance	5.3%
Real estate	4.9%
Absolute return	4.1%
U.S. equity - small/mid cap	7.1%

Discount Rate: The discount rate used to measure the Fund’s total OPEB liability is 4.08% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund’s

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 Other Post-Employment Benefits (OPEB) – State Retiree Health Care Act (RHCA) (Continued)

fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2029. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Thus, 4.08% is the blended discount rate.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates: The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
\$ 3,636,937	\$ 3,005,148	\$ 2,507,158

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Trend Rates	1% Increase
\$ 2,540,404	\$ 3,005,148	\$ 3,369,518

The following presents the net OPEB liability of MVHS, as well as what the School’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
\$ 455,735	\$ 376,568	\$ 314,166

The following presents the net OPEB liability of MVHS, as well as what the School’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Trend Rates	1% Increase
\$ 318,332	\$ 376,568	\$ 422,226

OPEB plan fiduciary net position: Detailed information about the OPEB plan’s fiduciary net position is available in NMRHCA’s audited financial statements for the year ended June 30, 2018. The reports and other relevant information can be found on NMRHCA’s web site at <https://www.nmrhca.org>.

Payable changes in the net OPEB liability: At June 30, 2019, the District had a liability due to NMRHCA for the year ended June 30, 2019 in the amount of \$16,958 which was paid on July 9, 2019. MVHS had no outstanding amount owed for the year ended June 30, 2019.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 13 Unavailable Revenues

The District received \$10,612 from Teacher/Principal Training & Recruiting, Fund 24154, and \$13,906 from Student Support and Academic Enrichment, Fund 24189, subsequent to year-end. These funds were received more than 60 days after year-end. As such, the amount is recorded as a receivable and a deferred inflow of resources in the funds statements; however, for the government-wide statements the amounts are recorded as a receivable and a revenue. The District also had \$397,662 of property taxes and which were unavailable.

NOTE 14 Concentrations

The District depends on financial resources flowing from, or associated with, both the Federal Government and the State of New Mexico. Because of this dependency, the District is subject to changes in the specific flows of intergovernmental revenues based on modifications to the Federal and State laws and Federal and State appropriations.

NOTE 15 Contingent Liabilities

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

The District is involved in various claims and lawsuits arising in the normal course of business. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 16 Tax Abatement Disclosures

GASB Statement No. 77 requires government agencies to identify any tax abatement agreements that affect the government agency and disclose the amount of tax which was abated. There are no reported tax abatements affecting the District.

NOTE 17 Subsequent Accounting Standard Pronouncements

In January 2017, GASB Statement No. 84 *Fiduciary Activities*, was issued. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The District is still evaluating how this standard will affect the District.

In June 2017, GASB Statement No. 87 *Leases*, was issued. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The District is still evaluating how this standard will affect the District.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 17 Subsequent Accounting Standard Pronouncements (Continued)

In June 2018, GASB Statement No. 89 *Accounting for Interest Cost Incurred Before the End of a Construction Period*, was issued. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The District is still evaluating how this standard will affect the District.

In August 2018, GASB Statement No. 90 *Majority Equity Interests – An Amendment of GASB Statement No. 14 and No. 61*, was issued. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. The requirement of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The District is still evaluating how this standard will affect the District.

In May 2019, GASB Statement No. 91 *Conduit Debt Obligations*, was issued. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders’ uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers’ roles in conduit debt obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 18 Subsequent Events

A review of subsequent events through October 23, 2019, which is the date the financial statements were available to be issued, indicated nothing of audit significance.

NOTE 19 Component Units

Moreno Valley High School

Moreno Valley High School (MVHS) is a dependent charter school formed under NMSA 22-8A and as such is presented as a discrete component unit of Cimarron Municipal School District No. 3. MVHS is presented as a component unit since its charter is annually presented and approved by the District's board and a financial burden exists for the District upon closure of the charter school or when the charter school is in need of financial assistance. Additionally, the New Mexico State Auditor, through Rule 2 NMAC 2.2, requires the inclusion of this unit in the reporting entity. Refer to Notes 1 through 18 for significant policies of MVHS, as the charter school is subject to the same State and Federal regulations and follows the same policies as the District.

The following are summarized details of the charter school's balances and transactions as of June 30, 2019 and for the year then ended:

A. *Financial Statement Presentation*

Under the requirements of GASB Statement No. 34, MVHS is required to present some of its governmental funds as major funds based upon certain criteria. The major funds presented in the supplementary information for the funds statements of the component unit include the following:

Operational Fund (11000) – To account for the primary revenues and expenditures of MVHS, including, but not limited to, student instruction, student support, instructional support, general administration, school administration, central services, and operations and maintenance of plant. Revenues come from district tax levy, state equalization, and other local, state, and federal sources. This fund is considered by PED to be a sub-fund of the General Fund. No minimum balance required according to legislation.

Instructional Materials Fund (14000) – To account for funding designated for instructional materials purchases as authorized by Sections 22-15-1 through 22-15-14, NMSA, 1978 for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students. This is considered by PED to be a sub-fund of the General Fund. No minimum balance required according to legislation.

Private Direct Grants (29102) – To account for local grants awarded to provide additional funding for specific projects. No minimum balance required according to legislation.

Public School Capital Outlay (31200) – To account for funding provided to the District by the State of New Mexico for capital improvement projects approved by the Public School Capital Outlay Council. Funding is authorized by NMAC 6.20.2 through the New Mexico Public Education Department. No minimum balance required according to legislation.

Capital Improvements SB-9 (Local) – (31701) – To account for erecting, remodeling, making additions to, and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof, as identified by the local school board. Financing is provided by a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10 NMSA 1978).

Education Technology Equipment Act (31900) – To account for State funding to promote the comprehensive integration of advanced technologies in education settings, through the conduct of technical assistance, professional development, information and resource dissemination, and collaboration activities. No minimum balance required according to legislation.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 19 Component Units (Continued)

Moreno Valley High School (Continued)

B. Revenues

State Equalization Guarantee: MVHS received \$741,862 in state equalization guarantee distributions during the year ended June 30, 2019.

Instructional Materials: MVHS received no funds from the State for the year ended June 30, 2019.

SB-9 State Match: MVHS received no funds from the State for SB-9 matching during the year ended June 30, 2019.

Public School Capital Outlay: Awards for rent assistance totaled \$39,758 during the year ended June 30, 2019 for MVHS.

Tax Revenues: In the year ended June 30, 2019, MVHS collected \$97,419 in property taxes.

C. Cash and Temporary Investments

Deposits: 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 MVHS for at least one half of the amount on deposit with the institution in excess of federal deposit insurance. The schedule listed below will meet the State of New Mexico Office of the State Auditor's requirements in reporting the insured portion of the deposits.

	International Bank	Washington Federal	Total
Total amounts of deposits	\$ 471,591	\$ 41,692	\$ 513,283
FDIC coverage	250,000	41,692	291,692
Total uninsured public funds	<u>221,591</u>	<u>-</u>	<u>221,591</u>
Collateral requirement (50% of uninsured public funds)	110,796	-	110,796
Pledged security	<u>238,327</u>	<u>-</u>	<u>238,327</u>
Total over (under) collateralized	<u>\$ 127,531</u>	<u>\$ -</u>	<u>\$ 127,531</u>

Funds are maintained in non-interest-bearing accounts in both financial institutions.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 19 Component Units (Continued)

Moreno Valley High School (Continued)

C. Cash and Temporary Investments (Continued)

Deposits – The risk exists when a portion of MVHS’s deposits are not covered by depository insurance and are:

1. Uncollateralized;
2. Collateralized with securities held by the pledging financial institution; or
3. Collateralized with securities held by the pledging financial institution’s trust department or agent but not in the depositor’s (MVHS’s) name.

At June 30, 2019, \$221,591 of MVHS’ bank balance of \$513,283 was exposed to custodial credit risk as it was uninsured and the collateral was not held in MVHS’ name.

The carrying amount of deposits and investments shown above are included in MVHS’ Statement of Net Position as follows:

Reconciliation to Statement of Net Position

Governmental Funds - Balance Sheet

Cash and cash equivalents per Statement E-1	\$ 421,118
Statement of Fiduciary Net Position - cash per Statement E-10	<u>41,693</u>
Total per financial statements	462,811
Add outstanding checks and other reconciling items	<u>50,472</u>
Bank balance of deposits	<u><u>\$ 513,283</u></u>

D. Receivables

Receivables for MVHS as of June 30, 2019 included capital grant revenue due to Public School Capital Outlay (31200) in the amount of \$9,940 and property taxes due to Capital Improvements SB-9 (Local) (31701) in the amount of \$22,268.

The above receivables are deemed 100% collectible. In Accordance with GASB No. 33, property tax revenues in the amount of \$19,421 were not collected within the period of availability.

E. Interfund Receivables, Payables, and Transfers

At June 30, 2019, MVHS had one interfund receivable of \$9,940 due the Operational Fund (11000) from the Public School Capital Outlay Fund (31200). There were no interfund transfers during the year.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 19 Component Units (Continued)

Moreno Valley High School (Continued)

F. Capital Assets

A summary of MVHS' capital assets and changes occurring during the year ended June 30, 2019 follow:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets used in governmental activities:				
Capital assets being depreciated:				
Furniture, fixtures, and equipment	\$ 72,834	\$ -	\$ -	\$ 72,834
Total capital assets being depreciated	<u>72,834</u>	<u>-</u>	<u>-</u>	<u>72,834</u>
Less accumulated depreciation:				
Furniture, fixtures, and equipment	72,834	-	-	72,834
Total accumulated depreciation	<u>72,834</u>	<u>-</u>	<u>-</u>	<u>72,834</u>
Total capital assets, net of depreciation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

There was no depreciation expense for the year ended June 30, 2019 as all assets are fully depreciated.

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.

G. Other Required Individual Fund Disclosures

1. Deficit fund balance of individual funds. MVHS had no funds reporting a deficit fund balance at June 30, 2019.
2. Excess of expenditures over appropriations. MVHS had no excess expenditures at June 30, 2019.
3. Cash appropriations in excess of available cash balance. For the year ended June 30, 2019, MVHS had no cash appropriations in excess of available cash balances.

H. Unavailable Revenues

MVHS had \$19,421 of property taxes which weren't collected within the period of availability. As such, the amount is recorded as a receivable and a deferred inflow of resources in the funds statements; however, for the government-wide statements the amounts are recorded as a receivable and revenue.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 19 Component Units (Continued)

Moreno Valley Education Foundation – Component Unit of Moreno Valley High School

Moreno Valley Education Foundation (Foundation) is a separate but affiliated, self-sustaining, not-for-profit organization. The Foundation was established to provide support for Moreno Valley High School and to promote, sponsor, and carry out charitable and related activities for Moreno Valley High School. It is governed by an independent board of volunteers. The Foundation is considered to be a component unit of the Moreno Valley High School because the purpose of the Foundation is to exclusively, or almost exclusively, benefit the District and MVHS by soliciting contributions and managing the funds.

The following are summarized details for the Foundation’s balances and transactions as of June 30, 2019 and for the year then ended:

A. Cash and Temporary Investments

The Foundation’s cash accounts are held in noninterest-bearing demand checking account at a local financial institution with a carrying amount of \$85,913 at June 30, 2019.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure the Foundation’s deposits may not be returned to it. All of the Foundation’s accounts are at an insured depository institution insured by the FDIC up to the maximum deposit insurance amount of \$250,000 for demand deposit accounts. At June 30, 2019, the Foundation had no uninsured cash deposits.

B. Capital Assets

A summary of the Foundation’s capital assets and changes occurring during the year ended June 30, 2019 follow:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets used in governmental activities:				
Capital assets not being depreciated:				
Land	\$ 151,920	\$ -	\$ -	\$ 151,920
Total capital assets not being depreciated	<u>151,920</u>	<u>-</u>	<u>-</u>	<u>151,920</u>
Capital assets being depreciated:				
Furniture, fixtures, and equipment	41,696	-	-	41,696
Total capital assets being depreciated	<u>41,696</u>	<u>-</u>	<u>-</u>	<u>41,696</u>
Less accumulated depreciation:				
Furniture, fixtures, and equipment	41,696	-	-	41,696
Total accumulated depreciation	<u>41,696</u>	<u>-</u>	<u>-</u>	<u>41,696</u>
Total capital assets, net of depreciation	<u>\$ 151,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,920</u>

The Foundation’s capital assets are completely depreciated, as such there is no depreciation for the year.

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.

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REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
EDUCATIONAL RETIREMENT BOARD (ERB) PLAN
LAST 10 FISCAL YEARS*
JUNE 30, 2019

Schedule I

Primary Government: Cimarron Municipal School District No. 3

Fiscal Year Ended June 30,	Measurement Date - Year Ended June 30,	District's Proportion of the Net Pension Liability (NPL)	District's Proportionate Share of the NPL	District's Covered- Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2019	2018	0.10632%	\$ 12,642,863	\$ 2,970,833	425.57%	52.17%
2018	2017	0.09587%	\$ 10,654,482	\$ 2,730,075	390.26%	52.95%
2017	2016	0.09403%	\$ 6,766,806	\$ 2,684,101	252.11%	61.58%
2016	2015	0.09209%	\$ 5,964,915	\$ 2,617,732	227.87%	63.97%
2015	2014	0.09349%	\$ 5,334,279	\$ 2,577,459	206.96%	66.54%

Component Unit: Moreno Valley High School

Fiscal Year Ended June 30,	Measurement Date - Year Ended June 30,	MVHS' Proportion of the Net Pension Liability (NPL)	MVHS' Proportionate Share of the NPL	MVHS' Covered- Employee Payroll	MVHS' Proportionate Share of the NPL as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2019	2018	0.01324%	\$ 1,574,412	\$ 369,984	425.54%	52.17%
2018	2017	0.01606%	\$ 1,784,823	\$ 456,739	390.78%	52.95%
2017	2016	0.01761%	\$ 1,267,292	\$ 539,390	234.95%	61.58%
2016	2015	0.01897%	\$ 1,228,737	\$ 566,253	216.99%	63.97%
2015	2014	0.02054%	\$ 1,171,949	\$ 554,162	211.48%	66.54%

* Governmental Accounting Standards Board Statement No. 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the District is not available prior to fiscal year 2015, the year the statement's requirements became effective.

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF PENSION CONTRIBUTIONS
EDUCATIONAL RETIREMENT BOARD (ERB) PLAN
LAST 10 FISCAL YEARS*
JUNE 30, 2019

Schedule II

Primary Government: Cimarron Municipal School District No. 3

Fiscal Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2019	\$ 433,179	\$ 433,179	\$ -	\$ 3,117,044	13.90%
2018	\$ 413,661	\$ 413,661	\$ -	\$ 2,970,833	13.92%
2017	\$ 378,353	\$ 378,353	\$ -	\$ 2,730,075	13.86%
2016	\$ 373,090	\$ 373,090	\$ -	\$ 2,684,101	13.90%
2015	\$ 363,865	\$ 363,865	\$ -	\$ 2,617,732	13.90%

Component Unit: Moreno Valley High School

Fiscal Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	MVHS' Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2019	\$ 59,595	\$ 59,595	\$ -	\$ 428,743	13.90%
2018	\$ 51,415	\$ 51,415	\$ -	\$ 369,984	13.90%
2017	\$ 63,857	\$ 63,857	\$ -	\$ 456,739	13.98%
2016	\$ 74,975	\$ 74,975	\$ -	\$ 539,390	13.90%
2015	\$ 74,462	\$ 74,462	\$ -	\$ 566,253	13.15%

* Governmental Accounting Standards Board Statement No. 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the District is not available prior to fiscal year 2015, the year the statement's requirements became effective.

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EDUCATIONAL RETIREMENT BOARD (ERB) PLAN
JUNE 30, 2019

Changes in benefit provisions. There were no modifications to the benefit provisions that were reflected in the actuarial valuation as of June 30, 2018.

Changes in assumptions and methods. Actuarial assumptions and methods are set by the Board of Trustee, based upon recommendations made by the Plan's actuary. The Board adopted new assumptions on April 21, 2017 in conjunction with the six-year actuarial experience study period ending June 30, 2016. At that time, The Board adopted a number of economic assumption changes, including a decrease in the inflation assumption from 3.00% to 2.50%. The 0.50% decrease in the inflation assumption also led to decreases in the nominal investment return assumption from 7.75% to 7.25%, the assumed annual wage inflation rate from 3.75% to 3.25%, the payroll growth assumption from 3.50% to 3.00%, and the annual assumed COLA from 2.00% to 1.90%.

See also Note 11 *General Information on the Pension Plan - Educational Retirement Act* in the financial statement note disclosure on the OPEB plan.

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF PROPORTIONATE SHARE OF THE
NET OTHER POST-EMPLOYMENT BENEFITS (OPEB)
RETIREE HEALTH CARE AUTHORITY (RHCA)
LAST 10 FISCAL YEARS*
JUNE 30, 2019

Schedule III

Primary Government: Cimarron Municipal School District No. 3

Fiscal Year Ended June 30,	Measurement Date - Year Ended June 30,	District's Proportion of the Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	District's Covered- Employee Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2019	2018	0.06911%	\$ 3,005,148	\$ 2,951,013	101.83%	13.14%
2018	2017	0.06228%	2,822,326	\$ 2,673,584	105.56%	11.34%

Component Unit: Moreno Valley High School

Fiscal Year Ended June 30,	Measurement Date - Year Ended June 30,	MVHS' Proportion of the Net OPEB Liability	MVHS' Proportionate Share of the Net OPEB Liability	MVHS' Covered- Employee Payroll	MVHS' Proportionate Share of the Net OPEB Liability as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2019	2018	0.00866%	\$ 376,568	\$ 369,884	101.81%	13.14%
2018	2017	0.00977%	442,744	\$ 448,423	98.73%	11.34%

* Governmental Accounting Standards Board Statement No. 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the District is not available prior to fiscal year 2018, the year the statement's requirements became effective.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF OTHER POST-EMPLOYMENT BENEFITS (OPEB) CONTRIBUTIONS
RETIREE HEALTH CARE AUTHORITY (RHCA)
LAST 10 FISCAL YEARS*
JUNE 30, 2019

Schedule IV

Primary Government: Cimarron Municipal School District No. 3

Fiscal Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	District's covered employee payroll	Contributions as a percentage of covered-employee payroll
2019	\$ 62,107	\$ 62,107	\$ -	\$ 3,102,698	2.00%
2018	\$ 58,987	\$ 58,987	\$ -	\$ 2,951,013	2.00%

Component Unit: Moreno Valley High School

Fiscal Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	MVHS' covered- employee payroll	Contributions as a percentage of covered-employee payroll
2019	\$ 8,575	\$ 8,575	\$ -	\$ 428,743	2.00%
2018	\$ 7,398	\$ 7,398	\$ -	\$ 369,884	2.00%

* Governmental Accounting Standards Board Statement No. 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the District is not available prior to fiscal year 2018, the year the statement's requirements became effective.

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
RETIREE HEALTH CARE AUTHORITY (RHCA)
JUNE 30, 2019

Changes in assumptions and methods. RHCA conducts an actuarial experience study for the Plan on a biennial basis. Based on the six-year actuarial experience study presented to the Board of Trustees on June 30, 2017, RHCA implemented the following changes in assumptions for fiscal years 2018 and 2017.

The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2018. The mortality, retirement, disability, turnover, and salary increase assumptions are based on the PERA annual valuation as of June 30, 2017 and the ERB actuarial experience study as of June 30, 2017.

- 1) Fiscal year 2018 valuation assumptions that changed based on this study:
 - a. Minor changes to demographic assumptions
- 2) Assumptions that were not changed:
 - a. Investment return 7.25%
 - b. Inflation rate 2.50% for ERB and 2.25% for PERA
 - c. Population growth per year at 0.00%
 - d. Health care cost trend rate 8% graded down to 1.5% over 14 years for Non-Medicare medical plan costs and 7.5%

See also Note 12 *Other Post-Employment Benefits (OPEB) - State Retiree Health Care Act (RHCA)* in the financial statement note disclosure on the OPEB plan.

The accompanying notes are an integral part of these financial statements.

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SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

Statement A-1

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL
ASSETS				
<i>Current assets:</i>				
Cash and temporary investments	\$ 177,092	\$ 1,985	\$ -	\$ 179,077
Accounts receivable				
Taxes	-	23,702	-	23,702
Due from other governments	190,557	26,963	-	217,520
Interfund receivables	-	-	-	-
Prepays	5,000	-	-	5,000
Inventory	1,295	-	-	1,295
	<u>373,944</u>	<u>52,650</u>	<u>-</u>	<u>426,594</u>
<i>Total assets</i>	<u>\$ 373,944</u>	<u>\$ 52,650</u>	<u>\$ -</u>	<u>\$ 426,594</u>
LIABILITIES				
<i>Current liabilities:</i>				
Accounts payable	\$ 19,387	\$ -	\$ -	\$ 19,387
Accrued payroll liabilities	18,767	-	-	18,767
Interfund payables	139,321	26,963	-	166,284
Unearned revenue	51,393	-	-	51,393
	<u>228,868</u>	<u>26,963</u>	<u>-</u>	<u>255,831</u>
<i>Total liabilities</i>	<u>228,868</u>	<u>26,963</u>	<u>-</u>	<u>255,831</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	-	23,702	-	23,702
	<u>24,518</u>	<u>23,702</u>	<u>-</u>	<u>48,220</u>
<i>Total deferred inflows of resources</i>	<u>24,518</u>	<u>23,702</u>	<u>-</u>	<u>48,220</u>
FUND BALANCES				
Nonspendable	1,295	-	-	1,295
Restricted for:				
Grant mandates	12,926	-	-	12,926
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned	130,856	1,985	-	132,841
Unassigned	(24,519)	-	-	(24,519)
	<u>120,558</u>	<u>1,985</u>	<u>-</u>	<u>122,543</u>
<i>Total fund balances</i>	<u>120,558</u>	<u>1,985</u>	<u>-</u>	<u>122,543</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 373,944</u>	<u>\$ 52,650</u>	<u>\$ -</u>	<u>\$ 426,594</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Statement A-2

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL
<i>Revenues:</i>				
Property taxes	\$ -	\$ 299	\$ -	\$ 299
Oil and gas taxes	-	-	-	-
State grants	102,928	26,963	-	129,891
Federal grants	548,112	-	-	548,112
Miscellaneous	46,000	-	-	46,000
Charges for services	50,785	-	-	50,785
Investment income	-	-	-	-
<i>Total revenues</i>	<u>747,825</u>	<u>27,262</u>	<u>-</u>	<u>775,087</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	356,904	-	-	356,904
Support services				
Students	36,097	-	-	36,097
Instruction	46,608	-	-	46,608
General administration	8,592	3	-	8,595
School administration	15,556	-	-	15,556
Central services	11,702	-	-	11,702
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	275,830	-	-	275,830
Community services	-	-	-	-
Capital outlay	-	26,963	-	26,963
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>751,289</u>	<u>26,966</u>	<u>-</u>	<u>778,255</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,464)</u>	<u>296</u>	<u>-</u>	<u>(3,168)</u>
<i>Other financing sources (uses):</i>				
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	(3,464)	296	-	(3,168)
<i>Fund balances - beginning of year</i>	<u>124,022</u>	<u>1,689</u>	<u>-</u>	<u>125,711</u>
<i>Fund balances - end of year</i>	<u>\$ 120,558</u>	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 122,543</u>

The accompanying notes are an integral part of these financial statements.

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SPECIAL REVENUE FUNDS

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SPECIAL REVENUE FUNDS DESCRIPTIONS
JUNE 30, 2019

The special revenue funds are used to account for Federal, State and Local funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Special Revenue Funds include:

Primary Government

Food Services (21000) - This fund is utilized to account for Federal and Local sources of income relating to the food service programs. The Food Service Fund is segregated into two categories, one being the Federal funds and the other being Non-Federal funds. Federal funds consist of National School Lunch Program, which is administered by the State of New Mexico for the purpose of making breakfast and lunch available to all school children and to encourage the domestic consumption of agricultural commodities and other food components. Authority for the creation of this fund is NMSA 22-13-13. No minimum balance required according to legislation.

Athletics (22000) – This fund is used to account for fees generated at athletic activities throughout the School District. The gate receipts are obtained from the general public and are expended in this fund. The authority for creation of this fund is 6.20.2 NMAC. No minimum balance required according to legislation.

Title I IASA (24101) This fund is used to account for the major objectives of the Title I programs are to provide supplemental educational opportunity for academically disadvantaged children in the area of residing. Campuses are identified for program participation by the percentage of students on free or reduced price lunches. Any school with a free and reduced price lunch percentage that is equal to or greater than the total district percentage becomes eligible for program participation. Any student whose test scores fall below District established criteria and who is attending a Title I campus is eligible to receive Title I services. Poverty is the criteria that identify a campus; educational need determines the students to be served. Federal revenues accounted for in this fund are allocated to the District through the New Mexico Department of Education. Authority for creation of this fund is Part A of Chapter I of Title I of Elementary and Secondary Education Act (ESEA) of 1965, as amended, Public Law 103-383. No minimum balance required according to legislation.

IDEA-B Entitlement (24106) – To account for a program funded by a Federal grant to assist the District in providing free appropriate public education to all handicapped children. Funding authorized by Individuals with Disabilities Education Act, Part B, Section 611-620, as amended, Public Laws 91-230, 93-380, 94-142, 98-199, 99-457, 100,639, and 101-476, 20 U.S.C. 1411-1420. No minimum balance required according to legislation.

IDEA-B Preschool (24109) – The objective of the Assistance to States for the Education of Handicapped Children Program is to assist in providing free, appropriate public education to all handicapped children from ages three to five. Federal revenues accounted for in this fund are allocated to the District through the New Mexico Department of Children, Youth and Families. Authority for creation of this fund is Public Law 105-17. No minimum balance required according to legislation.

IDEA-B Results Plan (24132) – This account is to support the individual school site's Education Plan for Student Success, or areas in need of improvement as identified through an instructional audit. This is a pilot program for the New Mexico Real Results program required by US Dept. of Education of Special Education Programs. Authority for creation of this fund is the NMPED. No minimum balance required according to legislation.

Teacher/Principal Training & Recruiting (24154) – To improve the skills of teachers and the quality of instruction in mathematics and science, and also to increase the accessibility of such instruction to all students. No minimum balance required according to legislation.

USDA Equipment Grant (24183) – To provide grant funds for the purchase of equipment for the student nutrition programs of schools. No minimum balance required according to legislation.

Student Support and Academic Achievement (24189) – This sub award supports well-rounded educational opportunities, safe and healthy students, and effective use of technology. No minimum balance required according to legislation.

Title XIX Medicaid 3/21 Years (25153) – To provide school-based screening, diagnostic services and other related health services and administrative activities in conformance with the approved Medicaid State Plan in order to improve health and developmental outcomes for children. (P.L. 105-33) No minimum balance required according to legislation.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SPECIAL REVENUE FUNDS DESCRIPTIONS
JUNE 30, 2019

Rural Education Achievement Program (25233) – To account for funds received under the Small Rural School Achievement Program to enhance education. No minimum balance required according to legislation.

Turner Foundation (26156) – The purpose of this grant is to enhance the curriculum by utilizing nontraditional teaching methods (real life learning). No minimum balance required.

A Plus for Energy (26179) – To assist high school lab based science courses in the study of energy resources. No minimum balance required.

Dual Credit Instructional Materials (27103) – To purchase college textbooks for students who dual enroll in college credited courses while still attending high school. No minimum balance required according to legislation.

2012 GO Bonds Student Library Fund (SB66) (27107) – Funds used to purchase library books and library supplies for all school sites. Program is authorized by state statute. No minimum balance required according to legislation.

Excellence in Teaching Awards (27125) – The funding under this award must be used solely for Excellence in Teaching salary supplements and may be only awarded to teachers who have met the award criteria. No minimum balance required according to legislation.

PreK Initiative (27149) – The Pre-K Initiative program provides high-quality early childhood services (in accordance with the NM Pre-K standards) to four year old children in need. Authorized through 32A-23-1 NMSA 1978. No minimum balance required according to legislation.

Breakfast for Elementary Students (27155) – To account for legislative appropriation to implement Breakfast in the Classroom for elementary schools in need of improvement based on AYP designation. Authority for the creation of this fund is the New Mexico Public Education Department. No minimum balance required according to legislation.

Private Direct Grants (29102) – To account for local grants awarded to provide additional funding for specific projects. No minimum balance required according to legislation.

MORENO VALLEY HIGH SCHOOL

Component Unit

IDEA-B Entitlement (24106) – To account for a program funded by a Federal grant to assist the District in providing free appropriate public education to all handicapped children. Funding authorized by Individuals with Disabilities Education Act, Part B, Section 611-620, as amended, Public Laws 91-230, 93-380, 94-142, 98-199, 99-457, 100,639, and 101-476, 20 U.S.C. 1411-1420. No minimum balance required according to legislation.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

Statement B-1

	Food Services 21000	Athletics 22000	Title I IASA 24101	IDEA-B Entitlement 24106	IDEA-B Preschool 24109
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 32,682	\$ 27,717	\$ 22,146	\$ 4,983	\$ 116
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	18,601	-	30,133	48,795	3,464
Interfund receivables	-	-	-	-	-
Prepays	-	5,000	-	-	-
Inventory	1,295	-	-	-	-
<i>Total assets</i>	<u>\$ 52,578</u>	<u>\$ 32,717</u>	<u>\$ 52,279</u>	<u>\$ 53,778</u>	<u>\$ 3,580</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ 19,387	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	3,646	-	3,514	4,983	116
Interfund payables	-	-	-	46,167	3,464
Unearned revenue	-	-	48,765	2,628	-
<i>Total liabilities</i>	<u>23,033</u>	<u>-</u>	<u>52,279</u>	<u>53,778</u>	<u>3,580</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	-	-	-	-
Unavailable revenues - other	-	-	-	-	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	1,295	-	-	-	-
Restricted for:					
Grant mandates	-	10,838	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	28,250	21,879	-	-	-
Unassigned	-	-	-	-	-
<i>Total fund balances</i>	<u>29,545</u>	<u>32,717</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 52,578</u>	<u>\$ 32,717</u>	<u>\$ 52,279</u>	<u>\$ 53,778</u>	<u>\$ 3,580</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

Statement B-1

	IDEA-B Results Plan 24132	Teacher/Principal Training & Recruiting 24154	USDA Equipment Grant 24183	Student Support and Academic Achievement 24189	Title XIX Medicaid 3/21 Years 25153
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 1,482	\$ 293	\$ -	\$ -	\$ 1,036
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	25,750	10,612	20,828	13,906	-
Interfund receivables	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory	-	-	-	-	-
<i>Total assets</i>	<u>\$ 27,232</u>	<u>\$ 10,905</u>	<u>\$ 20,828</u>	<u>\$ 13,906</u>	<u>\$ 1,036</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	1,482	168	-	-	1,036
Interfund payables	25,750	10,737	20,828	13,906	-
Unearned revenue	-	-	-	-	-
<i>Total liabilities</i>	<u>27,232</u>	<u>10,905</u>	<u>20,828</u>	<u>13,906</u>	<u>1,036</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	-	-	-	-
Unavailable revenues - other	-	10,612	-	13,906	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>10,612</u>	<u>-</u>	<u>13,906</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted for:					
Grant mandates	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(10,612)	-	(13,906)	-
<i>Total fund balances</i>	<u>-</u>	<u>(10,612)</u>	<u>-</u>	<u>(13,906)</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 27,232</u>	<u>\$ 10,905</u>	<u>\$ 20,828</u>	<u>\$ 13,906</u>	<u>\$ 1,036</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

Statement B-1

	Rural Education Achievement Program 25233	Turner Foundation 26156	A Plus for Energy 26179	Dual Credit Instructional Materials 27103	2012 GO Bond Student Library Fund (SB66) 27107
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 107	\$ 17,104	\$ 870	\$ -	\$ 1
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	5,100
Interfund receivables	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory	-	-	-	-	-
<i>Total assets</i>	<u>\$ 107</u>	<u>\$ 17,104</u>	<u>\$ 870</u>	<u>\$ -</u>	<u>\$ 5,101</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	107	-	-	-	-
Interfund payables	-	-	-	-	5,101
Unearned revenue	-	-	-	-	-
<i>Total liabilities</i>	<u>107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,101</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	-	-	-	-
Unavailable revenues - other	-	-	-	-	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted for:					
Grant mandates	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	-	17,104	870	-	-
Unassigned	-	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>17,104</u>	<u>870</u>	<u>-</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 107</u>	<u>\$ 17,104</u>	<u>\$ 870</u>	<u>\$ -</u>	<u>\$ 5,101</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

Statement B-1

	Excellence in Teaching Awards 27125	PreK Initiative 27149	Breakfast for Elementary Students 27155	Private Direct Grants 29102	Total
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ -	\$ 3,715	\$ -	\$ 64,840	\$ 177,092
Accounts receivable					-
Taxes	-	-	-	-	-
Due from other governments	-	13,368	-	-	190,557
Interfund receivables	-	-	-	-	-
Prepays	-	-	-	-	5,000
Inventory	-	-	-	-	1,295
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 17,083</u>	<u>\$ -</u>	<u>\$ 64,840</u>	<u>\$ 373,944</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 19,387
Accrued payroll liabilities	-	3,715	-	-	18,767
Interfund payables	-	13,368	-	-	139,321
Unearned revenue	-	-	-	-	51,393
<i>Total liabilities</i>	<u>-</u>	<u>17,083</u>	<u>-</u>	<u>-</u>	<u>228,868</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	-	-	-	-
Unavailable revenues - other	-	-	-	-	24,518
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,518</u>
FUND BALANCES					
Nonspendable	-	-	-	-	1,295
Restricted for:					
Grant mandates	-	-	-	2,087	12,925
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	-	-	-	62,753	130,856
Unassigned	-	-	-	-	(24,518)
<i>Total fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,840</u>	<u>120,558</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ -</u>	<u>\$ 17,083</u>	<u>\$ -</u>	<u>\$ 64,840</u>	<u>\$ 373,944</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Statement B-2

	Food Services 21000	Athletics 22000	Title I IASA 24101	IDEA-B Entitlement 24106	IDEA-B Preschool 24109
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-	-
State grants	1,005	-	-	-	-
Federal grants	207,429	-	66,712	119,723	11,883
Miscellaneous	-	-	-	-	-
Charges for services	36,342	14,443	-	-	-
Investment income	-	-	-	-	-
<i>Total revenues</i>	<u>244,776</u>	<u>14,443</u>	<u>66,712</u>	<u>119,723</u>	<u>11,883</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	-	3,105	22,100	89,603	11,883
Support services					
Students	-	-	-	18,418	-
Instruction	-	-	41,508	-	-
General administration	-	-	-	-	-
School administration	-	-	3,104	-	-
Central services	-	-	-	11,702	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Food services operations	247,377	-	-	-	-
Community services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>247,377</u>	<u>3,105</u>	<u>66,712</u>	<u>119,723</u>	<u>11,883</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(2,601)</u>	<u>11,338</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	(2,601)	11,338	-	-	-
<i>Fund balances - beginning of year</i>	<u>32,146</u>	<u>21,379</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 29,545</u>	<u>\$ 32,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Statement B-2

	IDEA-B Results Plan 24132	Teacher/Principal Training & Recruiting 24154	USDA Equipment Grant 24183	Student Support and Academic Achievement 24189	Title XIX Medicaid 3/21 Years 25153
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-	-
State grants	-	-	-	-	27,199
Federal grants	50,297	7,858	20,828	-	-
Miscellaneous	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income	-	-	-	-	-
<i>Total revenues</i>	<u>50,297</u>	<u>7,858</u>	<u>20,828</u>	<u>-</u>	<u>27,199</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	50,297	18,470	-	13,906	-
Support services					
Students	-	-	-	-	14,747
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	12,452
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Food services operations	-	-	20,828	-	-
Community services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>50,297</u>	<u>18,470</u>	<u>20,828</u>	<u>13,906</u>	<u>27,199</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(10,612)</u>	<u>-</u>	<u>(13,906)</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	-	(10,612)	-	(13,906)	-
<i>Fund balances - beginning of year</i>	-	-	-	-	-
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ (10,612)</u>	<u>\$ -</u>	<u>\$ (13,906)</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Statement B-2

	Rural Education Achievement Program 25233	Turner Foundation 26156	A Plus for Energy 26179	Dual Credit Instructional Materials 27103	2012 GO Bond Student Library Fund (SB66) 27107
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-	-
State grants	-	-	-	1,021	5,100
Federal grants	63,382	-	-	-	-
Miscellaneous	-	18,000	-	-	-
Charges for services	-	-	-	-	-
Investment income	-	-	-	-	-
<i>Total revenues</i>	<u>63,382</u>	<u>18,000</u>	<u>-</u>	<u>1,021</u>	<u>5,100</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	60,450	17,670	-	1,021	-
Support services					
Students	2,932	-	-	-	-
Instruction	-	-	-	-	5,100
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Food services operations	-	-	-	-	-
Community services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>63,382</u>	<u>17,670</u>	<u>-</u>	<u>1,021</u>	<u>5,100</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>330</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	-	330	-	-	-
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>16,774</u>	<u>870</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 17,104</u>	<u>\$ 870</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Statement B-2

	Excellence in Teaching Awards 27125	PreK Initiative 27149	Breakfast for Elementary Students 27155	Private Direct Grants 29102	Total
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Oil and gas taxes	-	-	-	-	-
State grants	16,092	44,886	7,625	-	102,928
Federal grants	-	-	-	-	548,112
Miscellaneous	-	-	-	28,000	46,000
Charges for services	-	-	-	-	50,785
Investment income	-	-	-	-	-
<i>Total revenues</i>	<u>16,092</u>	<u>44,886</u>	<u>7,625</u>	<u>28,000</u>	<u>747,825</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	16,092	44,886	-	7,421	356,904
Support services					
Students	-	-	-	-	36,097
Instruction	-	-	-	-	46,608
General administration	-	-	-	8,592	8,592
School administration	-	-	-	-	15,556
Central services	-	-	-	-	11,702
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Food services operations	-	-	7,625	-	275,830
Community services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>16,092</u>	<u>44,886</u>	<u>7,625</u>	<u>16,013</u>	<u>751,289</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,987</u>	<u>(3,464)</u>
<i>Other financing sources (uses):</i>					
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	-	-	-	11,987	(3,464)
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,853</u>	<u>124,022</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,840</u>	<u>\$ 120,558</u>

The accompanying notes are an integral part of these financial statements.

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CAPITAL PROJECTS FUNDS

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
CAPITAL PROJECTS FUNDS DESCRIPTIONS
JUNE 30, 2019

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Primary Government

Capital Improvements HB-33 (31600) – The fund provides financing for the purchase of equipment and capital improvements to School District property. Funding received from a 5 mill property tax levy and interest earned on investments, per House Bill 33. No minimum balance required according to legislation.

Capital Improvements SB-9 (State Match) (31700) – To account for erecting, remodeling, making additions to, and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof, as identified by the local school board. Financing is provided by the State of New Mexico's State Equalization Matching. (22-25-1 to 22-25-10 NMSA 1978). No minimum balance required according to legislation.

MORENO VALLEY HIGH SCHOOL

Component Unit

None

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

Statement C-1

	<u>Capital Improvements HB-33 31600</u>	<u>Capital Improvements SB9 (State Match) 31700</u>	<u>Total</u>
ASSETS			
<i>Current assets:</i>			
Cash and temporary investments	\$ 1,985	\$ -	\$ 1,985
Accounts receivable			-
Taxes	23,702	-	23,702.00
Due from other governments	-	26,963	26,963.00
Interfund receivables	-	-	-
Prepays	-	-	-
Inventory	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total assets</i>	<u>\$ 25,687</u>	<u>\$ 26,963</u>	<u>\$ 52,650</u>
LIABILITIES			
<i>Current liabilities:</i>			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-
Interfund payables	-	26,963	26,963
Unearned revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total liabilities</i>	<u>-</u>	<u>26,963</u>	<u>26,963</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues - property taxes	23,702	-	23,702
Unavailable revenues - other	-	-	-
	<u>23,702</u>	<u>-</u>	<u>23,702</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
Grant mandates	-	-	-
Capital projects	-	-	-
Debt service	-	-	-
Assigned	1,985	-	1,985
Unassigned	-	-	-
	<u>1,985</u>	<u>-</u>	<u>1,985</u>
<i>Total fund balances</i>	<u>1,985</u>	<u>-</u>	<u>1,985</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 25,687</u>	<u>\$ 26,963</u>	<u>\$ 52,650</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Statement C-2

CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDING JUNE 30, 2019

	Capital Improvements HB-33 31600	Capital Improvements SB-9 (State Match) 31700	Total
<i>Revenues:</i>			
Property taxes	\$ 299	\$ -	\$ 299
Oil and gas taxes	-	-	-
State grants	-	26,963	26,963
Federal grants	-	-	-
Miscellaneous	-	-	-
Charges for services	-	-	-
Investment income	-	-	-
<i>Total revenues</i>	<u>299</u>	<u>26,963</u>	<u>27,262</u>
<i>Expenditures:</i>			
<i>Current:</i>			
Instruction	-	-	-
Support services			
Students	-	-	-
Instruction	-	-	-
General administration	3	-	3
School administration	-	-	-
Central services	-	-	-
Operation & maintenance of plant	-	-	-
Student transportation	-	-	-
Other support services	-	-	-
Food services operations	-	-	-
Community services	-	-	-
Capital outlay	-	26,963	26,963
Debt service			
Principal	-	-	-
Interest	-	-	-
<i>Total expenditures</i>	<u>3</u>	<u>26,963</u>	<u>26,966</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>296</u>	<u>-</u>	<u>296</u>
<i>Other financing sources (uses):</i>			
Proceeds from bond issues	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	296	-	296
<i>Fund balances - beginning of year</i>	<u>1,689</u>	<u>-</u>	<u>1,689</u>
<i>Fund balances - end of year</i>	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 1,985</u>

The accompanying notes are an integral part of these financial statements.

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COMPONENT UNITS

MORENO VALLEY HIGH SCHOOL

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
STATEMENT OF NET POSITION
JUNE 30, 2019

Statement E-1

	<u>Primary Government</u>	<u>Component Unit</u>	
	Governmental Activities	Moreno Valley Education Foundation	Total
ASSETS			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 421,118	\$ 85,913	\$ 507,031
Receivables (net of allowance for uncollectibles)	32,208	-	32,208
<i>Total current assets</i>	<u>453,326</u>	<u>85,913</u>	<u>539,239</u>
<i>Noncurrent assets</i>			
Capital assets (net of accumulated depreciation):			
Land and land improvements	-	151,920	151,920
Furniture, fixtures and equipment	72,834	41,696	114,530
Less: accumulated depreciation	(72,834)	(41,696)	(114,530)
<i>Total noncurrent assets</i>	<u>-</u>	<u>151,920</u>	<u>151,920</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	388,708	-	388,708
Deferred outflows - other post-employment benefits	8,575	-	8,575
<i>Total deferred outflows</i>	<u>397,283</u>	<u>-</u>	<u>397,283</u>
<i>Total assets and deferred outflows of resources</i>	<u>\$ 850,609</u>	<u>\$ 237,833</u>	<u>\$ 1,088,442</u>
LIABILITIES			
<i>Current liabilities:</i>			
Accounts payable	\$ 6,867	\$ -	\$ 6,867
Accrued payroll liabilities	8,477	-	8,477
<i>Total current liabilities</i>	<u>15,344</u>	<u>-</u>	<u>15,344</u>
<i>Noncurrent liabilities:</i>			
Net pension liability	1,574,412	-	1,574,412
Net other post-employment benefits liability	376,568	-	376,568
<i>Total noncurrent liabilities</i>	<u>1,950,980</u>	<u>-</u>	<u>1,950,980</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pensions	257,113	-	257,113
Deferred inflows - other post-employment benefits	148,252	-	148,252
<i>Total deferred inflows</i>	<u>405,365</u>	<u>-</u>	<u>405,365</u>
NET POSITION			
Invested in capital assets	-	151,920	151,920
Restricted for:			
Capital projects	278,286	-	278,286
Other purposes - special revenue	107,186	-	107,186
Unrestricted	(1,906,552)	85,913	(1,820,639)
<i>Total net position</i>	<u>(1,521,080)</u>	<u>237,833</u>	<u>(1,283,247)</u>
<i>Total liabilities, deferred inflows of resources, and net position</i>	<u>\$ 850,609</u>	<u>\$ 237,833</u>	<u>\$ 1,088,442</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
BALANCE SHEET
JUNE 30, 2019

Statement E-3

	Major Funds				
	General Fund		Special Revenue	Capital Projects	
	Operational	Instructional	Private	Public	Capital
	11000	Materials	Direct	School	Improvements
	14000	Grants	Capital Outlay	SB-9 (Local)	
		29102	31200	31701	
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 53,493	\$ 4,421	\$ 107,186	\$ -	\$ 183,312
Accounts receivable					
Taxes	-	-	-	-	22,268
Due from other governments	-	-	-	9,940	-
Interfund receivables	9,940	-	-	-	-
<i>Total assets</i>	\$ 63,433	\$ 4,421	\$ 107,186	\$ 9,940	\$ 205,580
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ 6,867	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	8,477	-	-	-	-
Interfund payables	-	-	-	9,940	-
<i>Total liabilities</i>	15,344	-	-	9,940	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	-	-	-	19,421
<i>Total deferred inflows of resources</i>	-	-	-	-	19,421
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted for:					
Transportation	-	-	-	-	-
Instructional materials	-	-	-	-	-
Grant mandates	-	-	5,705	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	37,761	4,421	101,481	-	186,159
Unassigned	10,328	-	-	-	-
<i>Total fund balances</i>	48,089	4,421	107,186	-	186,159
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	\$ 63,433	\$ 4,421	\$ 107,186	\$ 9,940	\$ 205,580

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
BALANCE SHEET
JUNE 30, 2019

Statement E-3

	<u>Major Funds</u>		<u>Non-major Funds</u>		
	<u>Capital Projects</u>		<u>Special Revenue</u>		
	Educational Technology Equipment Act 31900	Total Major Funds	IDEA-B Entitlement 24106	Total Non-major Funds	Total Governmental Activities
ASSETS					
<i>Current assets:</i>					
Cash and temporary investments	\$ 72,706	\$ 421,118	\$ -	\$ -	\$ 421,118
Accounts receivable					
Taxes	-	22,268	-	-	22,268
Due from other governments	-	9,940	-	-	9,940
Interfund receivables	-	9,940	-	-	9,940
<i>Total assets</i>	<u>\$ 72,706</u>	<u>\$ 463,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,266</u>
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	\$ 6,867	\$ -	\$ -	\$ 6,867
Accrued payroll liabilities	-	8,477	-	-	8,477
Interfund payables	-	9,940	-	-	9,940
<i>Total liabilities</i>	<u>-</u>	<u>25,284</u>	<u>-</u>	<u>-</u>	<u>25,284</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	-	19,421	-	-	19,421
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>19,421</u>	<u>-</u>	<u>-</u>	<u>19,421</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted for:					
Transportation	-	-	-	-	-
Instructional materials	-	-	-	-	-
Grant mandates	-	5,705	-	-	5,705
Capital projects	72,706	72,706	-	-	72,706
Debt service	-	-	-	-	-
Assigned	-	329,822	-	-	329,822
Unassigned	-	10,328	-	-	10,328
<i>Total fund balances</i>	<u>72,706</u>	<u>418,561</u>	<u>-</u>	<u>-</u>	<u>418,561</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 72,706</u>	<u>\$ 463,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,266</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
 CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
 MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
 GOVERNMENTAL FUNDS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2019

Exhibit E-4

	Governmental Funds
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Total fund balances - governmental funds	\$ 418,561
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
The cost of capital assets is	72,834
Accumulated depreciation is	(72,834)
Revenues not collected within sixty days after year-end are considered "available" revenues and are shown as deferred revenues on the balance sheet.	
Delinquent property taxes	19,421
Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in governmental funds.	
Deferred outflows of resources - pensions	388,708
Deferred outflows of resources - other post-employment benefits	8,575
Deferred inflows of resources - pensions	(257,113)
Deferred inflows of resources - other post-employment benefits	(148,252)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in governmental funds. Long-term and other liabilities at year-end consist of:	
Net pension liability	(1,574,412)
Net other post-employment benefits liability	(376,568)
	(1,950,980)
Total net position - governmental activities	\$ (1,521,080)

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
JUNE 30, 2019

	Major Funds				
	General Fund		Special Revenue	Capital Projects	
	Operational 11000	Instructional Materials 14000	Private Direct Grants 29102	Public School Capital Outlay 31200	Capital Improvements SB-9 (Local) 31701
<i>Revenues:</i>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 97,419
State grants	741,862	-	-	39,758	-
Federal grants	-	-	-	-	-
Miscellaneous	-	-	77,750	-	-
Charges for services	-	-	-	-	-
<i>Total revenues</i>	<u>741,862</u>	<u>-</u>	<u>77,750</u>	<u>39,758</u>	<u>97,419</u>
<i>Expenditures:</i>					
Current:					
Instruction	447,285	1,314	10,870	-	-
Support services					
Students	32,123	-	47,109	-	-
Instruction	-	-	-	-	-
General administration	170,959	-	-	-	982
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	120,317	-	-	-	-
Capital outlay	-	-	-	39,758	48,185
<i>Total expenditures</i>	<u>770,684</u>	<u>1,314</u>	<u>57,979</u>	<u>39,758</u>	<u>49,167</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(28,822)</u>	<u>(1,314)</u>	<u>19,771</u>	<u>-</u>	<u>48,252</u>
<i>Net changes in fund balances</i>	(28,822)	(1,314)	19,771	-	48,252
<i>Fund balances - beginning of year</i>	76,911	5,735	87,415	-	137,907
<i>Fund balances - end of year</i>	<u>\$ 48,089</u>	<u>\$ 4,421</u>	<u>\$ 107,186</u>	<u>\$ -</u>	<u>\$ 186,159</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
JUNE 30, 2019

	<u>Major Funds</u>		<u>Non-major Funds</u>		
	<u>Capital Projects</u>		<u>Special Revenue</u>		
	Educational Technology Equipment Act 31900	Total Major Funds	IDEA-B Entitlement 24106	Total Non-major Funds	Total Governmental Activities
<i>Revenues:</i>					
Taxes:					
Property	\$ -	\$ 97,419	\$ -	\$ -	\$ 97,419
State grants	-	781,620	-	-	781,620
Federal grants	-	-	11,702	11,702	11,702
Miscellaneous	-	77,750	-	-	77,750
Charges for services	-	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>956,789</u>	<u>11,702</u>	<u>11,702</u>	<u>968,491</u>
<i>Expenditures:</i>					
Current:					
Instruction	-	459,469	11,702	11,702	471,171
Support services					
Students	-	79,232	-	-	79,232
Instruction	-	-	-	-	-
General administration	-	171,941	-	-	171,941
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	120,317	-	-	120,317
Capital outlay	25,798	113,741	-	-	113,741
<i>Total expenditures</i>	<u>25,798</u>	<u>944,700</u>	<u>11,702</u>	<u>11,702</u>	<u>956,402</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(25,798)</u>	<u>12,089</u>	<u>-</u>	<u>-</u>	<u>12,089</u>
<i>Net changes in fund balances</i>	(25,798)	12,089	-	-	12,089
<i>Fund balances - beginning of year</i>	<u>98,504</u>	<u>406,472</u>	<u>-</u>	<u>-</u>	<u>406,472</u>
<i>Fund balances - end of year</i>	<u>\$ 72,706</u>	<u>\$ 418,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 418,561</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Governmental Funds
Amounts reported for governmental activities in the Statement of Activities are different because:	
Net change in fund balances - total governmental funds	\$ 12,089
Revenues not collected within 60 days after the fiscal year-end are not considered available revenues in the governmental funds. They are considered revenues in the Statement of Activities. The increase (decrease) in revenues receivable for the year end were:	
Unavailable revenue related to the property taxes receivable	4,911
Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the pension benefits earned net of employee contributions is reported as pension expense.	
Difference between prior year pension contributions per entity and amount reported in the pension report	
Pension contributions - current year	59,595
Pension expense	(126,433)
Other post-employment benefits contributions - current year	8,575
Other post-employment benefits income	11,293
	11,293
Change in net position - total governmental activities	\$ (29,970)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
OPERATIONAL FUND (11000)
FOR THE YEAR ENDING JUNE 30, 2019

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	682,929	741,862	741,862	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>682,929</u>	<u>741,862</u>	<u>741,862</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	440,930	460,555	444,367	16,188
Support services				
Students	25,000	32,300	32,123	177
Instruction	-	-	-	-
General administration	184,520	172,574	170,849	1,725
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	114,740	158,694	118,818	39,876
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>765,190</u>	<u>824,123</u>	<u>766,157</u>	<u>57,966</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(82,261)</u>	<u>(82,261)</u>	<u>(24,295)</u>	<u>57,966</u>
<i>Other financing sources (uses):</i>				
Designated cash	82,261	82,261	-	(82,261)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>82,261</u>	<u>82,261</u>	<u>-</u>	<u>(82,261)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(24,295)</u>	<u>(24,295)</u>
<i>Cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>87,784</u>	<u>87,784</u>
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>87,784</u>	<u>87,784</u>
<i>Cash or fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,489</u>	<u>\$ 63,489</u>
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ (24,295)	
Adjustments to revenues			-	
Adjustments to expenditures			(4,527)	
Net change in fund balance (GAAP basis)			<u>\$ (28,822)</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INSTRUCTIONAL MATERIALS FUND (14000)
FOR THE YEAR ENDING JUNE 30, 2019

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,799	1,799	-	(1,799)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>1,799</u>	<u>1,799</u>	<u>-</u>	<u>(1,799)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	5,768	7,534	1,314	6,220
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,768</u>	<u>7,534</u>	<u>1,314</u>	<u>6,220</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,969)</u>	<u>(5,735)</u>	<u>(1,314)</u>	<u>4,421</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,969	5,735	-	(5,735)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,969</u>	<u>5,735</u>	<u>-</u>	<u>(5,735)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(1,314)</u>	<u>(1,314)</u>
<i>Cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,735</u>	<u>5,735</u>
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,735</u>	<u>5,735</u>
<i>Cash or fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,421</u>	<u>\$ 4,421</u>
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ (1,314)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,314)</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PRIVATE DIRECT GRANTS SPECIAL REVENUE FUND (29102)
FOR THE YEAR ENDING JUNE 30, 2019

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	77,750	77,750	-
Charges for services	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>77,750</u>	<u>77,750</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	28,246	104,874	10,870	94,004
Support services				
Students	60,291	60,291	47,109	13,182
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>88,537</u>	<u>165,165</u>	<u>57,979</u>	<u>107,186</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(88,537)</u>	<u>(87,415)</u>	<u>19,771</u>	<u>107,186</u>
<i>Other financing sources (uses):</i>				
Designated cash	88,537	87,415	-	(87,415)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>88,537</u>	<u>87,415</u>	<u>-</u>	<u>(87,415)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>19,771</u>	<u>19,771</u>
<i>Cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>87,415</u>	<u>87,415</u>
Prior period adjustments	-	-	-	-
<i>Adjusted cash or fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>87,415</u>	<u>87,415</u>
<i>Cash or fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,186</u>	<u>\$ 107,186</u>
<i>Reconciliation to GAAP basis:</i>				
Net change in fund balance (cash basis)			\$ 19,771	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 19,771</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY HIGH SCHOOL (COMPONENT UNIT)
AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2019

Statement E-10

	<u>Agency Funds</u>
ASSETS	
<i>Current Assets</i>	
Cash	\$ 41,693
<i>Total assets</i>	<u>\$ 41,693</u>
 LIABILITIES	
<i>Current Liabilities</i>	
Deposits held in trust for others	\$ 41,693
<i>Total liabilities</i>	<u>\$ 41,693</u>

The accompanying notes are an integral part of these financial statements.

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MORENO VALLEY EDUCATION FOUNDATION

STATE OF NEW MEXICO
 CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
 MORENO VALLEY EDUCATION FOUNDATION (COMPONENT UNIT)
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2019

Statement F-1

	Primary Government
Assets	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 85,913
<i>Total current assets</i>	85,913
 <i>Noncurrent assets:</i>	
Land	151,920
Equipment	41,696
Less: accumulated depreciation	(41,696)
<i>Total noncurrent assets</i>	151,920
<i>Total assets</i>	\$ 237,833
 Net Position	
Net investment in capital assets	\$ 151,920
Unrestricted	85,913
<i>Total net position</i>	237,833
<i>Total liabilities and net position</i>	\$ 237,833

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY EDUCATION FOUNDATION (COMPONENT UNIT)
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019

Statement F-2

	<u>Primary Government</u>
Operating Revenues	
Donations	\$ 891
<i>Total operating revenues</i>	<u>891</u>
Operating Expenses	
Insurance	980
Legal and professional	4,299
Miscellaneous	66
Athletic and Music Equipment	4,000
Life skills	800
Theatre festival	2,054
<i>Total operating expenses</i>	<u>12,199</u>
Operating Income (Loss)	(11,308)
Net position - beginning of year	<u>249,141</u>
Net position, end of year	<u><u>\$ 237,833</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
MORENO VALLEY EDUCATION FOUNDATION (COMPONENT UNIT)
PROPRIETARY FUND
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019

Statement F-3

	<u>Primary Government</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 891
Cash payments to vendors for goods and services	<u>(12,199)</u>
Net cash provided by (used in) operating activities	<u>(11,308)</u>
Net increase (decrease) in cash and cash equivalents	(11,308)
Cash and cash equivalents, beginning of period	<u>97,221</u>
Cash and cash equivalents, end of period	<u><u>\$ 85,913</u></u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income (loss)	\$ (11,308)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities	<u>-</u>
Net cash provided by (used in) operating activities	<u><u>\$ (11,308)</u></u>
Supplemental disclosure cash flow information:	
Cash paid for interest	<u><u>\$ -</u></u>
Cash paid for income tax	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

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OTHER SUPPLEMENTAL INFORMATION

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEAR ENDING JUNE 30, 2019

Schedule V

Primary Government

Activity Fund	Description	Balance June 30, 2018	Additions	Deletions	Adjustments	Balance June 30, 2019
ASSETS						
202	Masonic Scholarship	\$ 9,386	\$ 1,469	\$ 68	\$ -	10,787
400	Annual Yearbook	582	965	917	-	630
401	Administration	1,478	2,479	172	-	3,785
402	High School Art	1,652	-	-	-	1,652
403	Booster Club	25,572	32,943	36,494	-	22,021
404	Cardwell Scholarship Fund	36,496	10,601	-	-	47,097
405	Juan Martinez Scholarship	20,089	562	2,000	-	18,651
406	CHS Cheerleaders	540	-	-	-	540
407	High School Photography	2,676	3,761	3,613	-	2,824
408	Elementary MOP	2,663	786	355	-	3,094
409	Elementary Yearbook	1,288	550	890	-	948
410	Elementary Principal	1,080	3,787	3,507	-	1,360
411	Elementary Art	26	416	293	-	149
412	PeeWee Basketball	5	-	-	-	5
413	Elementary Athletics	66	-	-	-	66
415	Class of 2012	1	-	-	-	1
416	District Nurse	1,842	500	277	-	2,065
417	Class of 2020	4,812	2,545	2,399	-	4,958
419	Class of 2011	137	3,603	1,560	-	2,180
420	Class of 2013	147	-	-	-	147
421	Activities Bank Acct	1,774	4,010	4,959	-	825
424	CMS Student Council	179	609	118	-	670
425	CMS 8th Grade Dance	68	225	78	-	215
426	ENEMS Principal	6,744	5,642	1,946	-	10,440
427	MS Admin	143	-	63	-	80
428	MS Barn Fund	7,648	12,770	1,710	-	18,708
429	EN Aquaphonics	35	-	-	-	35
430	MS Art	13	696	453	-	256
431	MS Yearbook	2,290	942	1,340	-	1,892
432	EN Vocational ED	42	-	40	-	2
433	Trails End Ranch	1,000	100	-	-	1,100
434	MS Student Council	1,183	825	300	-	1,708
435	EN PBIS Committee	422	557	459	-	520
436	Snow Industries	-	200	-	-	200
440	HS Principal	1,372	1,822	1,399	-	1,795
442	HS Student Council	483	-	152	-	331
445	HS Teachers	472	-	-	-	472
446	Band-Music	6,143	18,959	15,630	-	9,472
448	Ski Club	-	649	622	-	27
449	HS Exploratory	739	8,407	8,579	-	567
450	HS National Honor Society	553	-	255	-	298
451	Ram's Horn	1	-	-	-	1
452	RHOR	473	-	-	-	473
454	CHS Shop	5,908	934	-	-	6,842
456	CHS Drama	346	2,692	1,743	-	1,295
457	CHS Snack Pantry	87	-	-	-	87
458	Elementary VIP's	1,859	339	2,198	-	-
460	Zane Scholarship	12,769	282	-	-	13,051
461	100 Years of Excellence	253	-	-	-	253
463	ENEMS Library	770	25	-	-	795
464	ENEMS K-2 Teachers	3,570	3,554	3,905	-	3,219
465	ENEMS 3-4 Teachers	6,212	11,922	8,580	-	9,554
470	MS FCA	2,130	-	-	-	2,130

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEAR ENDING JUNE 30, 2019

Schedule V

Primary Government

Activity Fund	Description	Balance June 30, 2018	Additions	Deletions	Adjustments	Balance June 30, 2019
471	EN Century Link Grant	3,500	-	3,295	-	205
479	HS Graphic Art	215	-	-	-	215
482	CHS Broadcast	396	-	-	-	396
483	Culinary Arts	7,412	35	638	-	6,809
485	ENEMS Beta Club	1,796	-	-	-	1,796
486	District Sams Rewards	102	-	-	-	102
487	WERC Environmental Design	231	-	-	-	231
488	District Athletics	-	3,776	-	-	3,776
		<u>\$ 189,871</u>	<u>\$ 144,939</u>	<u>\$ 111,007</u>	<u>\$ -</u>	<u>\$ 223,803</u>

LIABILITIES

Deposits held for others		<u>\$ 189,871</u>	<u>\$ 144,939</u>	<u>\$ 111,007</u>	<u>\$ -</u>	<u>\$ 223,803</u>
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The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEAR ENDING JUNE 30, 2019

Schedule V

Component Unit: MVHS

Activity Fund	Description	Balance June 30, 2018	Additions	Deletions	Adjustments	Balance June 30, 2019
ASSETS						
400	Drama	\$ 786	\$ 6,607	\$ 6,642	\$ 1	\$ 752
401	UAV	1	-	-	(1)	-
402	Booster Club	-	7,530	179	-	7,351
403	Band	840	-	-	-	840
404	Fundraiser	41	-	-	-	41
405	Recycling/Green	29	-	-	-	29
407	Yearbook	2,131	229	-	-	2,360
408	Ski/Snowboard	354	-	-	-	354
409	Grants	1,408	-	-	-	1,408
411	Art	233	515	361	-	387
412	Math	239	1,500	743	-	996
413	BVEF	4,098	8,240	5,059	-	7,279
414	Soccer	2,728	7,114	5,994	-	3,848
415	PE	1,333	-	-	-	1,333
416	Greenhouse	64	-	-	-	64
417	Class of 2017	1,947	1,104	2,427	-	624
418	Golf	-	11,310	-	-	11,310
419	Scholarships	180	-	-	-	180
420	Student Council	34	61	-	-	95
421	Interact Club	1,941	722	649	-	2,014
422	Kitchen	12	-	-	-	12
423	Technology	416	-	-	-	416
424	National Honor Society	385	-	385	-	-
		<u>\$ 19,200</u>	<u>\$ 44,932</u>	<u>\$ 22,439</u>	<u>\$ -</u>	<u>\$ 41,693</u>
LIABILITIES						
	Deposits held for others	<u>\$ 19,200</u>	<u>\$ 44,932</u>	<u>\$ 22,439</u>	<u>\$ -</u>	<u>\$ 41,693</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF PLEDGED COLLATERAL
FOR THE YEAR ENDED JUNE 30, 2019

Schedule VI

Primary Government

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity Date</u>	<u>CUSIP Number</u>	<u>Fair Market Value June 30, 2019</u>
IN Bank				
	FNMA	11/1/2037	31418CRG1	\$ 2,080,221
Total Wells Fargo Bank				<u>\$ 2,080,221</u>

The securities are held, not in the District's name, at:
 Bankers Bank of the West
 1099 8th Street
 Denver, Colorado 80202

Component Unit: MVHS

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity Date</u>	<u>CUSIP Number</u>	<u>Fair Market Value June 30, 2019</u>
International Bank	FNMA Pool	10/1/2047	3140H2AP3	\$ 238,327
Total International Bank				<u>\$ 238,327</u>

The securities are held, not in the School's name, at:
 Bankers Bank of the West
 1099 8th Street
 Denver, Colorado 80202

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
JUNE 30, 2019

Schedule VII

Primary Government

Bank Name/Account Type	Account Type	Bank Balance	Deposits in Transit	Outstanding Checks/Wires	Other Adjustments	Book Balance
International Bank						
Operational/Capital Projects	Checking	\$ 72,555	\$ -	\$ (541,044)	\$ 182,544	\$ (285,945)
Special Investment Account	Checking	2,944,704	-	-	-	2,944,704
Certificate of Deposit	CD	612,649	-	-	-	612,649
Activity Fund	Checking	164,550	-	(249)	-	164,301
Zane CD	CD	12,445	-	-	-	12,445
Total International Bank		<u>\$ 3,806,903</u>	<u>\$ -</u>	<u>\$ (541,293)</u>	<u>\$ 182,544</u>	<u>\$ 3,448,154</u>
New Mexico Finance Authority						
Capital Project #1	Trust	\$ 366,954	\$ -	\$ -	\$ -	\$ 366,954
Capital Project #2	Trust	80,223	-	-	-	80,223
Total New Mexico Finance Authority		<u>\$ 447,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 447,177</u>
Manhattan Life Insurance Company						
Scholarship Fund	Annuity	\$ 8,729	\$ -	\$ -	\$ -	\$ 8,729
Scholarship Fund	Annuity	18,733	-	-	-	18,733
Scholarship Fund	Annuity	9,841	-	-	-	9,841
Scholarship Fund	Annuity	9,754	-	-	-	9,754
Total Manhattan Life Insurance Company		<u>\$ 47,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,057</u>
Total		<u>\$ 4,301,137</u>	<u>\$ -</u>	<u>\$ (541,293)</u>	<u>\$ 182,544</u>	<u>\$ 3,942,388</u>
Cash per financial statements						
Cash and cash equivalents - Government Activities Exhibit A-1						\$ 3,718,585
Fiduciary funds - Exhibit D-1						223,803
						<u>\$ 3,942,388</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
JUNE 30, 2019

Schedule VII

Component Unit: MVHS

Bank Name/Account Type	Account Type	Bank Balance	Deposits in Transit	Outstanding Checks	Other Adjustments	Book Balance
International Bank						
Operational	Checking	\$ 471,591	\$ -	\$ (35,421)	\$ (15,052)	\$ 421,118
Washington Federal						
Activity	Checking	\$ 41,692	\$ -	\$ -	\$ 1	\$ 41,693
Total		<u>\$ 513,283</u>	<u>\$ -</u>	<u>\$ (35,421)</u>	<u>\$ (15,051)</u>	<u>\$ 462,811</u>
Cash per financial statements						
Cash and cash equivalents - Government Activities Statement E-1						\$ 421,118
Fiduciary funds - Statement E-10						41,693
						<u>\$ 462,811</u>

Component Unit: MVEF

Bank Name/Account Type	Account Type	Bank Balance	Deposits in Transit	Outstanding Checks	Other Adjustments	Book Balance
International Bank						
Operating Account	Checking	\$ 85,913	\$ -	\$ -	\$ -	\$ 85,913
Total International Bank		<u>\$ 85,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,913</u>
Cash per financial statements						
Cash and cash equivalents - Statement of Net Position Statement F-1						<u>\$ 85,913</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH RECONCILIATIONS
JUNE 30, 2019

Schedule VIII

Primary Government

	Operational 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000	Athletics 22000
Cash, June 30, 2018	\$ 450,220	\$ 9,513	\$ 42,042	\$ 50,440	\$ 21,379
Add:					
Current year revenues	4,474,785	413,235	12,964	215,374	14,443
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	-	-	-	-	-
Total cash available	4,925,005	422,748	55,006	265,814	35,822
Less:					
Current year expenditures	(4,507,012)	(417,196)	(9,166)	(233,132)	(8,105)
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	(166,284)	-	-	-	-
Cash, June 30, 2019	<u>\$ 251,709</u>	<u>\$ 5,552</u>	<u>\$ 45,840</u>	<u>\$ 32,682</u>	<u>\$ 27,717</u>

Component Unit - MVHS

	Operational 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000	Athletics 22000
Cash, June 30, 2018	\$ 87,784	\$ -	\$ 5,735	\$ -	\$ -
Add:					
Current year revenues	741,862	-	-	-	-
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	-	-	-	-	-
Total cash available	829,646	-	5,735	-	-
Less:					
Current year expenditures	(766,213)	-	(1,314)	-	-
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	(9,940)	-	-	-	-
Cash, June 30, 2019	<u>\$ 53,493</u>	<u>\$ -</u>	<u>\$ 4,421</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH RECONCILIATIONS
JUNE 30, 2019

Schedule VIII

Primary Government

	Federal Flowthrough 24000	Federal Direct 25000	Local Grants 26000	State Flowthrough 27000	Local / State 29000
Cash, June 30, 2018	\$ (35,520)	\$ 6,637	\$ 17,644	\$ (6,319)	\$ 41,853
Add:					
Current year revenues	248,943	90,581	18,000	66,381	39,000
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	120,852	-	-	18,469	-
Total cash available	334,275	97,218	35,644	78,531	80,853
Less:					
Current year expenditures	(305,255)	(96,075)	(17,670)	(74,815)	(16,013)
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	-	-	-	-	-
Cash, June 30, 2019	<u>\$ 29,020</u>	<u>\$ 1,143</u>	<u>\$ 17,974</u>	<u>\$ 3,716</u>	<u>\$ 64,840</u>

Component Unit - MVHS

	Federal Flowthrough 24000	Federal Direct 25000	Local Grants 26000	State Flowthrough 27000	Local / State 29000
Cash, June 30, 2018	\$ -	\$ -	\$ -	\$ -	\$ 87,415
Add:					
Current year revenues	11,702	-	-	-	77,750
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	-	-	-	-	-
Total cash available	11,702	-	-	-	165,165
Less:					
Current year expenditures	(11,702)	-	-	-	(57,979)
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	-	-	-	-	-
Cash, June 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,186</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH RECONCILIATIONS
JUNE 30, 2019

Schedule VIII

Primary Government

	Bond Building 31100	Public School Capital Outlay 31200	Capital Improvements HB-33 31600	Capital Improvements SB-9 - State 31700	Capital Improvements SB-9 - Local 31701
Cash, June 30, 2018	\$ 1,364,955	\$ -	\$ 1,677	\$ -	\$ 1,452,888
Add:					
Current year revenues	2,741	-	311	-	759,245
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	-	-	-	26,963	-
Total cash available	1,367,696	-	1,988	26,963	2,212,133
Less:					
Current year expenditures	(1,367,696)	-	(3)	(26,963)	(1,247,420)
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	-	-	-	-	-
Cash, June 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 964,713</u>

Component Unit - MVHS

	Bond Building 31100	Public School Capital Outlay 31200	Capital Improvements HB-33 31600	Capital Improvements SB-9 - State 31700	Capital Improvements SB-9 - Local 31701
Cash, June 30, 2018	\$ -	\$ -	\$ -	\$ -	\$ 134,285
Add:					
Current year revenues	-	29,818	-	-	98,194
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans from other funds	-	9,940	-	-	-
Total cash available	-	39,758	-	-	232,479
Less:					
Current year expenditures	-	(39,758)	-	-	(49,167)
Permanent cash transfers	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Loans to other funds	-	-	-	-	-
Cash, June 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,312</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF CASH RECONCILIATIONS
JUNE 30, 2019

Schedule VIII

Primary Government

	Educational Tech Equip 31900	Debt Service 41000	Education Technology Debt Service 43000	Total
Cash, June 30, 2018	\$ 954,716	\$ 669,413	\$ 388,711	\$ 5,430,249
Add:				
Current year revenues	512,038	520,473	536,157	7,924,671
Permanent cash transfers	-	-	-	-
Prior period adjustment	-	-	-	-
Loans from other funds	-	-	-	166,284
Total cash available	1,466,754	1,189,886	924,868	13,521,204
Less:				
Current year expenditures	(341,288)	(664,027)	(304,499)	(9,636,335)
Permanent cash transfers	-	-	-	-
Prior period adjustment	-	-	-	-
Loans to other funds	-	-	-	(166,284)
Cash, June 30, 2019	<u>\$ 1,125,466</u>	<u>\$ 525,859</u>	<u>\$ 620,369</u>	<u>\$ 3,718,585</u>

Component Unit - MVHS

	Educational Tech Equip 31900	Debt Service 41000	Education Technology Debt Service 43000	Total
Cash, June 30, 2018	\$ 98,504	\$ -	\$ -	\$ 413,723
Add:				
Current year revenues	-	-	-	959,326
Permanent cash transfers	-	-	-	-
Prior period adjustment	-	-	-	-
Loans from other funds	-	-	-	9,940
Total cash available	98,504	-	-	1,382,989
Less:				
Current year expenditures	(25,798)	-	-	(951,931)
Permanent cash transfers	-	-	-	-
Prior period adjustment	-	-	-	-
Loans to other funds	-	-	-	(9,940)
Cash, June 30, 2019	<u>\$ 72,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 421,118</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF JOINT POWERS AGREEMENTS
JUNE 30, 2019

Schedule IX

Title: Regional Education Cooperative Joint Powers Agreement

Participants: Cimarron Municipal School District No. 3 and High Plains Regional Education Center #3

Responsible Party: High Plains Regional Education Cooperative #3's Governing Council

Description: The parties have agreed to form a Regional Education Cooperative to participate in cooperative programs relating to education related services, provide professional services to the districts, and provide other optional services as needed.

Dates of Operation: August 24, 2012 until either party gives Notice of Intent to Terminate pursuant to the agreement.

Projected Cost: None

Audit Responsibility: High Plains Regional Education Cooperative #3

Fiscal Agent: High Plains Regional Education Cooperative #3

Reporting Agency: High Plains Regional Education Cooperative #3

The accompanying notes are an integral part of these financial statements.

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COMPLIANCE SECTION



Manning Accounting and Consulting Services, LLC

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 AUDITOR'S REPORT

Brian Colón
New Mexico State Auditor
The Office of Management and Budget
And the Board of Education of
Cimarron Municipal School District No. 3
Cimarron, NM

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, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund of Cimarron Municipal School District No. 3 (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 23, 2019.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District'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 entity'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 preceding paragraph 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as item MVHS FS 2017-002 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as items NM 2017-001, NM 2018-001, NM 2019-001, NM 2019-002, MVHS NM 2018-001, and MVHS NM 2019-001.

Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The District'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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Manning Accounting and Consulting Services, LLC

Manning Accounting and Consulting Services, LLC

Kirtland, New Mexico

October 23, 2019

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section I – Summary of Audit Results

Financial Statements:

- | | |
|--|-----------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness identified? | None identified |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements identified? | None identified |

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section II – Financial Statement Findings – Moreno Valley High School

MVHS FS 2017-002 – Purchase Orders Payment Authorization and Receiving (Significant Deficiency) Repeated and Revised

Criteria: Per the New Mexico Manual of Procedures for Public School Accounting and Budgeting, Supplement 13 – Purchasing, “**the preparation and execution of a duly authorized purchase order must precede the placement of any order for goods, services, or construction....For each individual purchase contract, a receiving document or other recording instrument (i.e., electronic) shall be present at the delivery site to record the delivery of items or service. Upon verifying and recording the receipt of all the items or services ordered, the receiving document or recording instrument shall be manually or electronically signed by authorized receiving personnel and processed for payment according to procedures established by school district or charter school boards’ of education local procedures.**”

13-1-157 NMSA 1978 Receipt; inspection; acceptance or rejection of deliveries.

The using agency is responsible for inspecting and accepting or rejecting deliveries. **The using agency shall determine whether the quantity is as specified in the purchase order or contract and whether the quality conforms to the specifications referred to or included in the purchase order or contract. If inspection reveals that the delivery does not conform to the quantity or quality specified in the purchase order or contract, the using agency shall immediately notify the central purchasing office. The central purchasing office shall notify the vendor that the delivery has been rejected and shall order the vendor to promptly make a satisfactory replacement or supplementary delivery.** In case the vendor fails to comply, the central purchasing office shall have no obligation to pay for the nonconforming items of tangible personal property. If the delivery does conform to the quantity and quality specified in the purchase order or contract, the using agency shall certify to the central purchasing office that delivery has been completed and is satisfactory.

Additionally, 13-1-158 NMSA 1978 states:

A. **No warrant, check or other negotiable instrument shall be issued in payment for any purchase of services, construction or items of tangible personal property unless the central purchasing office or the using agency certifies that the services, construction or items of tangible personal property have been received and meet specifications** or unless prepayment is permitted under Section 13-1-98 NMSA 1978 by exclusion of the purchase from the Procurement Code [13-1-28 through 13-1-199 NMSA 1978].

B. Unless otherwise agreed upon by the parties or unless otherwise specified in the invitation for bids, request for proposals or other solicitation, within fifteen days from the date the central purchasing office or using agency receives written notice from the contractor that payment is requested for services or construction completed or items of tangible personal property delivered on site and received, the central purchasing office or using agency shall issue a written certification of complete or partial acceptance or rejection of the services, construction or items of tangible personal property.

C. **Except as provided in Subsection D of this section, upon certification by the central purchasing office or the using agency that the services, construction or items of tangible personal property have been received and accepted, payment shall be tendered to the contractor within thirty days of the date of certification.** If payment is made by mail, the payment shall be deemed tendered on the date it is postmarked. After the thirtieth day from the date that written certification of acceptance is issued, late payment charges shall be paid on the unpaid balance due on the contract to the contractor at the rate of one and one-half percent per month. For purchases funded by state or federal grants to local public bodies, if the local public body has not received the funds from the federal or state funding agency, payments shall be tendered to the contractor within five working days of receipt of funds from that funding agency.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section II – Financial Statement Findings (Continued)

MVHS FS 2017-002 – Purchase Orders Payment Authorization and Receiving (Significant Deficiency) Repeated and Revised (Continued)

Condition: During our review of cash disbursements we noted the following instances in which proper procedures were not followed:

- In 8 of 25 items reviewed there was no receiving documentation to verify who received the goods and or service and when they were received. The value of these goods ranged from \$38.00 \$1,357.45
- In 2 of 25 items reviewed the purchase of goods or services was incurred prior to the approval of a purchase order.
 - A purchase of \$192.05 was invoiced on 12/5/18 the purchase order was approved on 12/11/18
 - A purchase of \$92.18 was invoiced on 2/6/19 the purchase order was approved 2/14/19
- In 1 of 25 items reviewed there was not an itemized receipt for a purchase of \$44.00

In the prior year's audit, there were 10 instances where there was no receiving documentation, in 4 instances purchases were made prior to the approval of a purchase order, in 1 instance the invoice and check amount did not agree, and in 1 instance there was not 3 quotes for a purchase greater than \$10,000.

During our review of individually significant items we noted the following instances in which proper procedures were not followed:

- In 1 of 31 items tested the goods and or services were received prior to the authorization of a purchase order
 - A purchase of \$4,000 was invoiced 8/14/18 the purchase order was approved 9/13/18
- In 7 of 31 items tested there was no receiving documentation to verify who received the goods and services and when they were received. The value of these purchases ranged from \$2,714.90 to \$4,378.35.

In the previous year's audit, there were 5 instances where the purchase of goods happened before the purchase order was authorized, in 5 instances there was no receiving documentation, in 2 instance the school did not get 3 quotes, and the charter did not make its NMPSIA payment on time.

During our review of activity disbursements, we noted the following instances in which proper procedures were not followed:

- In 6 of 11 items tested there was no receiving documentation to verify goods and or services were received. The value of these purchases ranged from \$23.62 to \$1,240.20
- In 5 of 11 items tested the goods and or services were received prior to the authorization of a purchase order.
 - A purchase of \$23.62 was made on 9/5/18 the purchase order was approved on 9/21/18
 - A purchase of \$118.70 was made on 9/21/18 the purchase order was approved on 10/3/18
 - A purchase of \$1,240.20 was made on 10/17/18 the purchase order was approved on 10/18/18
 - A purchase of \$63.32 was made on 10/26/18 the purchase order was approved on 11/8/18
 - A purchase of \$68.13 was made on 4/20/19 the purchase order was approved on 4/24/19

In the previous year's audit, there were 5 instances where the purchase of goods happened before the purchase order was authorized, in 5 instances there was no receiving documentation, in 2 instance the school did not get 3 quotes, and the charter did not make its NMPSIA payment on time.

Overall, while the total issues identified stayed about the same, the number of exceptions over the second half of the year reduced significantly. Once the Charter obtained guidance from the previous audit, they instituted those changes and made improvements in their procedures.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section II – Financial Statement Findings (Continued)

MVHS FS 2017-002 – Purchase Orders Payment Authorization and Receiving (Significant Deficiency) Repeated and Revised (Continued)

Cause: School personnel have not followed State guidelines or internal procedures in the payment of services. State and School policy clearly states that the School must have a signed purchase order in place prior to ordering goods and or services and that there is a receiving document to verify goods and services are received. Additionally, the School requires 3 quotes for purchases over \$10,000.

Effect: Internal control over expenditures and the ability of responsible parties to appropriately monitor budgets for which they bear responsibility may be compromised. Not being in compliance with these requirements places the School and the Council at risk for fraud or misuse of public funds

Auditor's Recommendation: We recommend that all personnel be reminded of, or trained in, School and State policy in regards to payment of goods, services, or construction. All School personnel need to be aware that a purchase order must be approved prior to the purchase of goods and services and that all goods and services should be signed for indicating when items were received and by whom.

Responsible official's view:

- Specific corrective action plan for finding:

Checks with no receiving documentation: Training has been conducted at beginning of school year with staff that all items must be signed off on when received.

Purchases before PO: Training has been conducted at beginning of school year with staff so there is a clear understanding of the process and time line requirements.

- Timeline for completion of corrective action plan:

Beginning of school year.

- Employee position(s) responsible for meeting the timeline:

Executive Assistant/Procurement Officer

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section III – Federal Award Findings

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools

NM 2017-001 – Purchase Orders Payment Authorization and Receiving (Other Non-compliance) Repeated and Revised

Criteria: Per the New Mexico Manual of Procedures for Public School Accounting and Budgeting, Supplement 13 – Purchasing, “**the preparation and execution of a duly authorized purchase order must precede the placement of any order for goods, services, or construction.....For each individual purchase contract, a receiving document or other recording instrument (i.e., electronic) shall be present at the delivery site to record the delivery of items or service. Upon verifying and recording the receipt of all the items or services ordered, the receiving document or recording instrument shall be manually or electronically signed by authorized receiving personnel and processed for payment according to procedures established by school district or charter school boards’ of education local procedures.**”

13-1-157 NMSA 1978 Receipt; inspection; acceptance or rejection of deliveries.

The using agency is responsible for inspecting and accepting or rejecting deliveries. The using agency shall determine whether the quantity is as specified in the purchase order or contract and whether the quality conforms to the specifications referred to or included in the purchase order or contract. If inspection reveals that the delivery does not conform to the quantity or quality specified in the purchase order or contract, the using agency shall immediately notify the central purchasing office. The central purchasing office shall notify the vendor that the delivery has been rejected and shall order the vendor to promptly make a satisfactory replacement or supplementary delivery. In case the vendor fails to comply, the central purchasing office shall have no obligation to pay for the nonconforming items of tangible personal property. If the delivery does conform to the quantity and quality specified in the purchase order or contract, the using agency shall certify to the central purchasing office that delivery has been completed and is satisfactory.

Additionally, [13-1-158 NMSA 1978](#) states:

“**No warrant, check or other negotiable instrument shall be issued in payment for any purchase of services, construction or items of tangible personal property unless the central purchasing office or the using agency certifies that the services, construction or items of tangible personal property have been received and meet specifications or unless prepayment is permitted under [Section 13-1-98](#) NMSA 1978 by exclusion of the purchase from the Procurement Code [[13-1-28](#) NMSA 1978].**”

Condition: During our review of disbursements we noted the following instances in which proper procedures were not followed:

- In 3 of 25 items tested there was no receiving documentation to verify who received the goods and services and when. The purchases of these goods and or services ranged from \$1,171.13 to \$6,600.
- In 1 of 25 items tested the payment was not issued within 30 days of receiving a valid invoice for goods or services received. The invoice was received in early May but was not paid until late July.

In the previous year’s audit there were 4 instances in which a purchase order was not in the file prior to the purchase of goods and or service, 9 instances in which there was no receiving documentation, 1 instance in which there was no invoice in file, one instance in which there was no purchase order in the file, one instance in which the invoice and payment did not match, and one instance in which the purchase was greater than the authorized purchase order amount.

During our review of individually significant items we noted the following instances in which proper procedures were not followed:

- In 1 of 54 items tested goods and or services were purchased prior to the approval of a valid purchase order.
 - \$13,289.95 was invoiced on 12/28/18 and purchase order was approved on 1/30/19
- In 8 of 54 items tested there was no indication 3 quotes were obtained. District policy requires 3 quotes for purchase greater than \$5,000. These purchases ranged from \$14,000 to \$30,000.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2017-001 – Purchase Orders Payment Authorization and Receiving (Other Non-Compliance)
Repeated and Revised (Continued)

- In 22 of 54 items tested there was no receiving documentation in the file. The value of these purchases ranged from \$13,289.95 to \$427,485.53.
- In 1 of 54 items tested the invoice and payment amount do not agree. The invoices in the file totaled \$18,758.84 but payment was made in the amount of \$19,102.53. It appears an invoice was listed in the amount of \$5,043.69 but payment amount was \$5,387.38.
- In 1 of 54 items tested the purchase amount was greater than the authorized purchase order. The purchase amount was \$19,466.24 the purchase order was authorized for up to \$18,817.

In the previous year's audit there were 19 instances in which there was no receiving documentation in the file, 1 instance where 3 quotes were not obtained, and 1 instance where goods or services were purchased prior to the approval of a valid purchase order.

During our review of activity disbursements we noted the following instances in which proper procedures were not followed:

- In 2 of 25 items reviewed the invoice was received prior to the authorization of the purchase order.
 - An invoice for \$100 was received on 11/7/18 the purchase order was approved on 11/8/18
 - An invoice for \$2,296.96 was received on 2/23/19 the purchase order was approved on 3/1/19
- In 1 of 25 items reviewed there was no invoice for a purchase or \$23.00
- In 3 of 25 items reviewed there was no receiving documentation for purchases. The value of these purchases ranged from \$135.37 to \$1,200.

In the previous year's audit there was one instance where a purchase order was not in place prior to the purchase of goods and or services.

During our review of credit card disbursements we noted the following instances in which proper procedures were not followed:

- In 4 of 9 items reviewed there were missing fuel receipts and there was no missing receipt affidavit.

Overall, the District the District did not make any progress on improvement with regards to purchase orders and receiving documentation.

Cause: District personnel have not followed state guidelines or internal procedures in the payment of services. Policy clearly states that the District must have a signed purchase order in place prior to receiving goods and or services and that there is a receiving document to verify goods and services are received. District policy also requires quotes to be obtained for purchases greater than \$5,000.

Effect: Internal control over expenditures and the ability of responsible parties to appropriately monitor budgets for which they bear responsibility may be compromised. Not being in compliance with these requirements places the District and the Board at risk for fraud or misuse of public funds

Auditor's Recommendation: We recommend that all personnel be reminded of, or trained in, District and state policy in regards to payment of goods, services, or construction. All District personnel need to be aware that a purchase order must be approved prior to the purchase of goods and services and that all goods and services should be signed for indicating when items were received and by whom.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2017-001 – Purchase Orders Payment Authorization and Receiving (Other Non-compliance) Repeated and Revised (Continued)

Responsible official's view:

- Specific corrective action plan for finding:

Continue Training with Accounts Payable and secretaries to try to clean up procedures.

- Timeline for completion of corrective action plan:

Immediately

- Employee position(s) responsible for meeting the timeline:

Business Manager and Accounts Payable

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2018-001 – Improper Reimbursement of Travel Expense (Other Non-compliance)

Criteria: 2.42.2.9 NMAC 1978: REIMBURSEMENT OF ACTUAL EXPENSES IN LIEU OF PER DIEM RATES:

A. **Applicability:** Upon written request of a public officer or an employee, agency heads may grant written approval for a public officer or employee of that agency or local public body to be reimbursed actual expenses in lieu of the per diem rate where overnight travel is required.

B. **Overnight travel:** For overnight travel for state officers and employees where overnight lodging is required, the public officer or employee will be reimbursed as follows:

(1) **Actual reimbursement for lodging:** A public officer or an employee may elect to be reimbursed actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth in this Section. Whenever possible, public officers and employees should stay in hotels which offer government rates. Agencies, public officers or employees who incur lodging expenses in excess of \$215.00 per night must obtain the signature of the agency head or chairperson of the governing board on the travel voucher prior to requesting reimbursement and on the encumbering document at the time of encumbering the expenditure.

(2) **Actual reimbursement for meals: Actual expenses for meals are limited by Section 10-8-4(K)(2) NMSA 1978 (1995 Repl. Pamp.) to a maximum of \$30.00 for in-state travel and \$45.00 for out-of-state travel for a 24-hour period.**

(3) **Receipts required:** The public officer or employee must submit receipts for the actual meal and lodging expenses incurred. Under circumstances where the loss of receipts would create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board. See Appendix B for a sample affidavit.

C. **Return from overnight travel: On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed on the travel. Divide the total number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed as follows:**

- (1) for less than 2 hours, none;
- (2) for 2 hours but less than 6 hours, \$12.00;
- (3) for 6 hours or more, but less than 12 hours, \$20.00;
- (4) for 12 hours or more, \$30.00;
- (5) **no reimbursement for actual expenses will be granted in lieu of partial day per diem rates.**

Condition: During our review of travel and per diem compliance testing we noted the following instances in which proper procedures were not followed:

- An employee was paid actuals of \$7.47 instead of the partial day per-diem rate of \$12 on the final day of overnight travel.

During our review of cash disbursements, we noted the following instances in which proper procedures were not followed:

- An employee who returned from overnight travel was paid a partial day per-diem amount of \$12 for an additional 0-2 hours. The employee should not have been reimbursed anything for that time frame.

In the prior year's audit there were 2 instances in which actuals were paid instead of partial day per-diem rates, 2 instances where the travel begin and end time were not recorded and 2 instances where the travel form was not signed by the superintendent authorizing payment.

The District made some improvement in this area. However, the issue is the last day of travel which has caused problems for many other districts and institutions in the State as not allowing reimbursement of actual expenditures is causing issues in reimbursing travelers who may be reimbursed more than they actually spent.

STATE OF NEW MEXICO
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SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2018-001 – Improper Reimbursement of Travel Expense (Other Non-compliance)

Cause: The District did not properly calculate the reimbursement rate for partial day per-diem.

Effect: The District paid some employee more than the amount allowed by the travel and per diem act. Employees were not reimbursed at the District and State mandated rates.

Auditor's Recommendation: We recommend that management ensure that they are reimbursing employees properly for qualified expenses and ensure that policies are consistent for all employees and that all travel forms have actual departure and arrival times to accurately reimburse employees.

Responsible Official's View:

- Specific corrective action plan for finding:

Continue to check timelines and pay accordingly.

- Timeline for completion of corrective action plan:

Immediately

- Employee position(s) responsible for meeting the timeline:

Business Manager/Accounts Payable

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2019 – 001 – Improper Withholding of Employee Contributions (Other Non-compliance)

Criteria: 22-1121 NMSA 1978: Contributions; members; local administrative units:

A. Except as provided in Subsection D of this section, for a member whose annual salary is greater than twenty thousand dollars (\$20,000), the member shall make contributions to the fund according to the following schedule:

(1) from July 1, 2013 through June 30, 2014, the member contribution rate shall be ten and one-tenth percent of the member's annual salary; and

(2) on and after July 1, 2014, the member contribution rate shall be ten and seven-tenths percent of the member's annual salary.

B. On and after July 1, 2008, for a member whose annual salary is twenty thousand dollars (\$20,000) or less, the member contribution rate shall be seven and nine-tenths percent of the member's annual salary.

C. Except as provided in Subsection D of this section, each local administrative unit shall make an annual contribution to the fund according to the following schedule:

(1) from July 1, 2013 through June 30, 2014, a sum equal to thirteen and fifteen-hundredths percent of the annual salary of each member employed by the local administrative unit; and

(2) on and after July 1, 2014, a sum equal to thirteen and nine-tenths percent of the annual salary of each member employed by the local administrative unit.

D. If, in a calendar year, the salary of a member, initially employed by a local administrative unit on or after July 1, 1996, equals the annual compensation limit set pursuant to Section 401(a)(17) of the Internal Revenue Code of 1986, as amended, then:

(1) for the remainder of that calendar year, no additional member contributions or local administrative unit contributions for that member shall be made pursuant to this section; provided that no member shall be denied service credit solely because contributions are not made by the member or on behalf of the member pursuant to the provisions of this subsection; and

(2) the amount of the annual compensation limit shall be divided into four equal portions, and, for purposes of attributing contributory employment and crediting service credit, each portion shall be attributable to one of the four quarters of the calendar year.

Criteria: 22-29-10 NMSA 1978: Group Insurance Contributions:

A. Group insurance contributions for school districts, charter schools and participating entities in the authority shall be made as follows:

(1) at least seventy-five percent of the cost of the insurance of an employee whose annual salary is less than fifteen thousand dollars (\$15,000);

(2) at least seventy percent of the cost of the insurance of an employee whose annual salary is fifteen thousand dollars (\$15,000) or more but less than twenty thousand dollars (\$20,000);

(3) at least sixty-five percent of the cost of the insurance of an employee whose annual salary is twenty thousand dollars (\$20,000) or more but less than twenty-five thousand dollars (\$25,000); or

(4) at least sixty percent of the cost of the insurance of an employee whose annual salary is twenty-five thousand dollars (\$25,000) or more.

B. Within available revenue, school districts, charter schools and participating entities in the authority may contribute up to eighty percent of the cost of the insurance of all employees.

Condition: During our review of personnel files we discovered two employees whose retirement and insurance deductions were improper. In the first instance an employee who is making more than \$20,000 had their ERA deductions were being withheld at the rate for an individual making less than \$20,000. In the second instance an employee's contract was greater than between \$20,000 and \$24,999 and should have had deductions at 35%/65% but for two pay periods was 40%/60%.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2019 – 001 – Improper Withholding of Employee Contributions (Other Non-compliance)

Cause: The District has not followed state guidelines in regards to employee contribution withholdings.

Effect: The District's improper calculation of employee withholdings has resulted in an employee having less withheld from their paycheck than statute requires in one instance and more in the second instance.

Auditor's Recommendation: We recommend that Cimarron the District review personnel files to ensure that employee contributions are being calculated and withheld properly.

Responsible Official's Plan:

- Specific corrective action plan for finding:

Personnel files have been reviewed and updated accordingly

- Timeline for completion of corrective action plan:

Immediately-have been updated as of audit

- Employee position(s) responsible for meeting the timeline:

Payroll Clerk

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Section IV – Section 12-6-5 NMSA 1978 Findings – Cimarron Municipal Schools (Continued)

NM 2019-002 – Budgetary Controls and Cash Appropriations (Other Non-compliance)

Criteria: 2.2.2.10 NMAC 1978 GENERAL CRITERIA:

R. Appropriations:

(1) Budget related findings:

(a) If actual expenditures exceed budgeted expenditures at the legal level of budgetary control, that fact shall be reported in a finding and disclosed in the notes to the financial statements.

(b) If budgeted expenditures exceed budgeted revenues (after prior-year cash balance and any applicable federal receivables used to balance the budget), that fact shall be reported in a finding. This type of finding shall be confirmed with the agency’s budget oversight entity (if applicable).

All District funds, with the exception of agency funds, are to be budgeted by the local governing body and submitted to the Public Education Department for approval. Cash balances re-budgeted to make up for deficit budgeted revenues that do not cover the budgeted expenditures cannot exceed the actual cash balance available at the end of the prior year.

Condition: The District re-budgeted “cash balance” in excess of available cash balances in the following funds:

Fund #	Name	Final Cash Budget	Actual Cash	Difference
31100	Bond Building Capital Projects	\$ 1,365,057	\$ 1,364,955	\$ (102)
43000	Education Technology Debt Service	515,936	388,711	(127,225)
	Total	\$ 1,880,993	\$ 1,753,666	\$ (127,327)

Effect: The District has budgeted a cash balance that does not exist. If the District expends all budgeted expenditures it will overdraw its existing funds. The District has also expended funds in excess of its budget authority

Cause: Modifying the cash balance of the funds and improper internal controls regarding expenditures was missed by District personnel.

Auditor’s Recommendation: Budget for future years should be reviewed to ensure all funds have adequate budget authority for budgeted expenditures. Greater attention should be given to the budget monitoring process end-of-the-year cash balance estimates. Adjustments should be made to cash balances after actual amounts are determined.

Responsible Official’s Plan:

- Specific corrective action plan for finding:

Check cash ending balance with audit and adjust accordingly.

- Timeline for completion of corrective action plan:

As soon as Audit is finalized all cash balances will be brought to correct balance.

- Employee position(s) responsible for meeting the timeline:

Business Manager

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
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FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Moreno Valley High School (Continued)

MVHS NM 2018-001 – Improper Travel Expense Payments (Other Non-compliance)

Criteria: 2.42.2.9 NMAC 1978 REIMBURSEMENT OF ACTUAL EXPENSES IN LIEU OF PER DIEM RATES:

A. **Applicability:** Upon written request of a public officer or an employee, agency heads may grant written approval for a public officer or employee of that agency or local public body to be reimbursed actual expenses in lieu of the per diem rate where overnight travel is required.

B. **Overnight travel:** For overnight travel for state officers and employees where overnight lodging is required, the public officer or employee will be reimbursed as follows:

(1) **Actual reimbursement for lodging:** A public officer or an employee may elect to be reimbursed actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth in this Section. Whenever possible, public officers and employees should stay in hotels which offer government rates. Agencies, public officers or employees who incur lodging expenses in excess of \$215.00 per night must obtain the signature of the agency head or chairperson of the governing board on the travel voucher prior to requesting reimbursement and on the encumbering document at the time of encumbering the expenditure.

(2) **Actual reimbursement for meals:** Actual expenses for meals are limited by Section 10-8-4(K)(2) NMSA 1978 (1995 Repl. Pamp.) to a maximum of \$30.00 for in-state travel and \$45.00 for out-of-state travel for a 24-hour period.

(3) **Receipts required:** The public officer or employee must submit receipts for the actual meal and lodging expenses incurred. Under circumstances where the loss of receipts would create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board. See Appendix B for a sample affidavit.

C. **Return from overnight travel:** On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed on the travel. Divide the total number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed as follows:

- (1) for less than 2 hours, none;
- (2) for 2 hours but less than 6 hours, \$12.00;
- (3) for 6 hours or more, but less than 12 hours, \$20.00;
- (4) for 12 hours or more, \$30.00;
- (5) **no reimbursement for actual expenses will be granted in lieu of partial day per diem rates.**

Condition: During our review of travel and per diem we noted the following instances in which proper procedures were not followed:

- In 2 of 7 items reviewed the employee was paid actuals on the final day of travel when returning from an overnight stay. In the first instance an employee should have been paid \$20 and in the second instance the employee should not have been reimbursed for their meals as there is no documentation employee was gone more than 9 hours.
- In 1 of 7 instances an employee was paid actuals on the final day of travel from an overnight trip. Employee should have been paid partial day per-diem only.
- In 4 of 7 items reviewed there was no approval signature from the employee's supervisor authorizing the travel or board president authorization for the Director's travel
- In 1 of 7 items reviewed an employee was paid 0.45/mile which is in excess of the maximum allowed.

In the previous year's audit the School had 4 instances in which the employee was paid actuals on the last day after an overnight trip, 1 instance where the travel form was not signed by the employee, 1 instance where reimbursement occurred outside the listed travel dates, and in all the instances reviewed there was no authorizing signature.

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CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Moreno Valley High School (Continued)

MVHS NM 2018-001 – Improper Travel Expense Payments (Other Non-compliance) (Continued)

The Charter has not made improvement in this area overall. However, the issues identified occurred early in the year with significant improvement on travel at the end of the year.

Cause: The School has not properly reimbursed employees for same day and overnight travel.

Effect: The School is not in compliance with State and School statutes and policies.

Auditor's Recommendation: We recommend that management keep proper records as required by law. We also recommend the travel reimbursement form be signed by authorizing authority and that all personnel be trained in the proper reimbursement rates allowed under . Further training in the State stature for travel and per diem reimbursement should be obtained so that the Director and Business Manager are comfortable with the requirements of the law.

Responsible Official's View:

- Specific corrective action plan for finding:

Training with additional documentation has been implemented to avoid these travel and per diem issues in the future.

- Timeline for completion of corrective action plan:

Beginning of school year.

- Employee position(s) responsible for meeting the timeline:

Executive Assistant/CPO

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule X

Section IV – Section 12-6-5 NMSA 1978 Findings – Moreno Valley High School (Continued)

MVHS NM 2019-001 – Improper Withholding of Employee Contributions (Other Non-compliance)

Criteria: 22-29-10 NMSA 1978: Group Insurance Contributions:

A. Group insurance contributions for school districts, charter schools and participating entities in the authority shall be made as follows:

(1) at least seventy-five percent of the cost of the insurance of an employee whose annual salary is less than fifteen thousand dollars (\$15,000);

(2) at least seventy percent of the cost of the insurance of an employee whose annual salary is fifteen thousand dollars (\$15,000) or more but less than twenty thousand dollars (\$20,000);

(3) at least sixty-five percent of the cost of the insurance of an employee whose annual salary is twenty thousand dollars (\$20,000) or more but less than twenty-five thousand dollars (\$25,000); or

(4) at least sixty percent of the cost of the insurance of an employee whose annual salary is twenty-five thousand dollars (\$25,000) or more.

B. Within available revenue, school districts, charter schools and participating entities in the authority may contribute up to eighty percent of the cost of the insurance of all employees.

Condition: During our review of personnel files we discovered an employee's contract was between \$15,000 and \$20,000 and should have had deductions at 30%/70% but was deducted at 25%/75%.

Cause: The District has not followed state guidelines in regards to employee contribution withholdings.

Effect: The District's improper calculation of employee withholdings has resulted in an employee having less withheld from their paycheck than statute requires.

Auditor's Recommendation: We recommend that MVHS review personnel files to ensure that employee contributions are being calculated and withheld properly.

Responsible Official's Plan:

- Specific corrective action plan for finding:

Audit employee files in July prior to beginning of school year and payroll to make sure all is correct.

- Timeline for completion of corrective action plan:

Audit of employee deductions has already happened for this school year and the next audit will be in July 2020.

- Employee position(s) responsible for meeting the timeline:

Executive Assistant

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

Schedule VIII

Section V – Prior Year Audit Findings

Financial Section Findings

Cimarron Municipal School District No. 3

FS 2018-001 – Insufficient Pledged Collateral – Resolved

Moreno Valley High School

MVHS FS 2017-002 – Purchase Orders, Payment Authorization, Documentation and Receiving – Repeated and Revised

Moreno Valley Education Foundation

There were no findings required to be reported relating to the financial section.

Federal Award Findings

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

Section 12-6-5 NMSA 1978 Findings

Cimarron Municipal School District No. 3

NM 2017-001 – Purchase Orders Payment Authorization and Receiving – Repeated and Revised

NM 2017-002 – Background Checks – Resolved

NM 2017-006 – Improper Cash Receiving and Depositing – Resolved

NM 2018-001 – Improper Reimbursement of Travel Expense – Repeated and Revised

Moreno Valley High School

MVHS NM 2017-001 – Late Payment of Employer Contributions – Resolved

MVHS NM 2018-001 – Improper Reimbursement of Travel Expense – Repeated and Revised

MVHS NM 2018-002 – Cash Receipting Procedures – Resolved

Moreno Valley Education Foundation

There were no findings required to be reported relating to the Section 12-6-5 NMSA 1978 area.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
OTHER DISCLOSURES
FOR THE YEAR ENDED JUNE 30, 2019

Auditor Prepared Financials

Manning Accounting and Consulting Services, LLC assisted in the preparation of the financial statements presented in this report. The District's management has reviewed and approved the financial statements and related notes and they believe that their records adequately support the financial statements.

Exit Conference

The contents of this report were discussed on October 23, 2019. The following individuals were in attendance.

Cimarron Municipal School District No. 3

Ronald L. Anderson, Board Vice President
Adán Estrada, Superintendent
Nancy Hooker, Board Member
Lawana Whitten, Business Manager
Mary Sciacca, Business Manager Apprentice

Manning Accounting and Consulting Services, LLC

Byron Manning, CPA, Managing Partner
Chris Manning, Staff Accountant

Moreno Valley High School

Tim Bertucci, Council President
Tammy Dunn, Director
Lawana Whitten, Business Manager

Moreno Valley Education Foundation

Jenny Smith, Board Treasurer

8000 DISTRICT

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

Cimarron Municipal Schools

Disbursement Detail Listing

Date: 01/01/2020 - 01/31/2020

ACTIVITIES

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11107	01/16/2020	2074	ALL SPORTS TROPHIES INC	193479	23488.1000.53711.1010.008000.0000	DISTRICT 5A 2019 VOLLEYBALL COACH OF THE	\$32.50
						Check Total:	\$32.50
11108	01/16/2020	2074	AMERICAS FUNDRAISING EXPRESS	6941A	23446.1000.56118.1010.008000.0000	EALGE NEST DECEMBER GREENERY ORDER	\$3,178.10
						Check Total:	\$3,178.10
11109	01/16/2020	2074	CHIC-FIL-A (GERILLOS ROAD)	1/9/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS BASKETBALL (CLIFF)	\$99.76
						Check Total:	\$99.76
11110	01/16/2020	2074	CIMARRON MUNICIPAL SCHOOLS	DONATION TO CHS ATHL	23442.1000.53711.1010.008000.0000	DONATION FOR VETERANS DAY REFRESHMENTS TO CHS	\$80.00
						Check Total:	\$80.00
11111	01/16/2020	2074	CITY OF RATON	110-12/8/19	23407.1000.53711.1010.008000.0000	33 KIDS SWIMMING	\$63.00
						Check Total:	\$63.00
11112	01/16/2020	2074	EAGLE CREST PIZZA INC	1/10/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS BASKETBALL (CLIFF)	\$94.90
						Check Total:	\$94.90
11113	01/16/2020	2074	MCDONALD'S (LAS VEGAS)	1/4/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS AND BOYS BASKETBALL (FORT SUMNER)	\$203.29
						Check Total:	\$203.29
11114	01/16/2020	2074	MCDONALDS	1/11/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS BASKETBALL (CLIFF)	\$79.49
11114	01/16/2020	2074	MCDONALDS	1/9/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS BASKETBALL (CLIFF)	\$71.80
						Check Total:	\$151.29

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11115	01/16/2020	2074	NCNMMEA	ASSESSMENT 3/3/20	23446.1000.56118.1010.008000.0000	MUSIC PERFORMANCE ASSESSMENT (DISTRICT)	\$160.00
						Check Total:	\$160.00
11116	01/16/2020	2074	NOTEFLIGHT LLC	310986	23446.1000.56118.1010.008000.0000	NOTEFLIGHT LEARN SUBSCRIPTION 85 USERS	\$230.22
						Check Total:	\$230.22
11117	01/16/2020	2074	PIZZA HUT (CLAYTON)	1/11/20	23403.1000.53711.1010.008000.0000	MEALS FOR CMS AND ENMS AT CLAYTON TOURNAMENT	\$418.35
11117	01/16/2020	2074	PIZZA HUT (CLAYTON)	1/6/20	23403.1000.53711.1010.008000.0000	MEALS FOR GIRLS AND BOYS BASKETBALL	\$261.78
						Check Total:	\$680.13
11118	01/22/2020	2077	AMY E. WILLIAMS	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11119	01/22/2020	2077	ANTHONY BACA	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11120	01/22/2020	2077	BERNIE M CHAVEZ JR.	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOTCAMP HEAD CLINICIAN FEE	\$300.00
						Check Total:	\$300.00
11121	01/22/2020	2077	CHANDRA BLACKSTON	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11122	01/22/2020	2077	DEBRA S MINYARD	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11123	01/22/2020	2077	DONNA SCHMIDT	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11124	01/22/2020	2077	JONATHAN ROBAK	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11125	01/22/2020	2077	MICHELLE R GARASI	BOOT CAMP 1/24-25/20	23446.1000.53711.1010.008000.0000	BOOT CAMP CLINICIAN FEE	\$200.00
						Check Total:	\$200.00
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	4475765369337	23426.1000.53711.1010.008000.0000	CHEX MIX	\$49.05
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	459576943935	23426.1000.53711.1010.008000.0000	KELLOGGS FRUIT SNACKS	\$49.35
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	484976536583	23426.1000.53711.1010.008000.0000	CHEEZ-ITS	\$29.88
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	658638457397	23426.1000.53711.1010.008000.0000	HERSHEYS CANDY BARS	\$37.18
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	658638457397	23426.1000.53711.1010.008000.0000	SLIM JIMS	\$47.97
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	766983834689	23403.1000.56118.1010.008000.0000	OLDE MIDWAY COMMERCIAL POPCORN MACHINE - 12	\$249.99
11126	01/29/2020	2081	AMAZON.COM CREDIT PLAN	993346935584	23426.1000.53711.1010.008000.0000	GARDETTO'S	\$51.66
						Check Total:	\$515.08
11127	01/29/2020	2081	AMY E. WILLIAMS	FEBRUARY 3, 2019	23446.1000.53711.1010.008000.0000	CLINICIAN FOR MS BAND CAMP 2/3 - HEAD	\$150.00
						Check Total:	\$150.00

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11128	01/29/2020	2081	BLU DRAGONFLY BREWING & SMOKEHOUSE	9320	23446.1000.53711.1010.008000.0000	CATERED DINNER NOT TO EXCEED \$200.00 FOR BOOT	\$169.65
						Check Total:	\$169.65
11129	01/29/2020	2081	CIMARRON MUNICIPAL SCHOOLS	BUS #23 - RED RIVER	23448.1000.55817.1010.008000.0000	BUS TO RED RIVER FOR SKI CLUB 1 / 13	\$222.72
						Check Total:	\$222.72
11130	01/29/2020	2081	CREE MEE DRIVE INN	1-18-20	23403.1000.53711.1010.008000.0000	SACK LUNCHES FOR BASKETBALL GOING TO	\$280.00
						Check Total:	\$280.00
11131	01/29/2020	2081	MCDONALD'S (LAS VEGAS)	1-22-20	23403.1000.53711.1010.008000.0000	MEALS FOR CIMARRON MID SCHOOL BOYS BASKETBALL	\$119.93
						Check Total:	\$119.93
11132	01/29/2020	2081	MCDONALDS (RATON)	1-28-20	23403.1000.53711.1010.008000.0000	MEALS FOR BASKETBALL IN DES MOINES 1 / 28	\$283.03
						Check Total:	\$283.03
11133	01/29/2020	2081	STORYTELLER THEATRES CORP	1-24-20	23465.1000.53711.1010.008000.0000	2ND QUARTER BEHAVIOR REWARD TRIP MOVIE IN	\$250.00
						Check Total:	\$250.00
11134	01/29/2020	2081	TOM WATT	10458617	23464.1000.53711.1010.008000.0000	FUNDRAISER K-2 - CHRISTMAS TREATS / NICK	\$1,261.30
						Check Total:	\$1,261.30
11135	01/29/2020	2081	TONY SCHILLACI	FEBRUARY 3, 2020	23446.1000.53711.1010.008000.0000	CLINICIAN FOR MS BAND CAMP 2 / 3	\$100.00
						Check Total:	\$100.00
11136	01/29/2020	2081	WEX BANK	63108872	23407.1000.55817.1010.008000.0000	FLEET FUEL	\$100.07
11136	01/29/2020	2081	WEX BANK	63108872	23426.1000.55817.1010.008000.0000	FLEET FUEL	\$5.04
						Check Total:	\$105.11
11137	01/29/2020	2083	LITTLE CAESARS PIZZA KIT FUNDRAISING	1/30/20	23448.1000.53711.1010.008000.0000	LITTLE CAESARS SALES FOR SKI TRIPS	\$2,280.00
						Check Total:	\$2,280.00
						Bank Total:	\$12,410.01

OPERATIONAL

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3183	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$154.77
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3183	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$154.77
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3184	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$306.53
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3184	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$306.53
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3185	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$283.43
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	3185	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$283.43
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7822	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$34.16
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7822	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$34.16
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7823	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$474.88
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7823	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$474.88
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7824	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$254.94
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7824	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$254.94
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7950	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$70.77
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7950	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$70.77
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7951	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$429.38
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7951	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$429.38
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7952	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$103.25

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7952	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$103.25
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7953	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$123.48
42534	01/06/2020	2070	NORTHERN NEW MEXICO GAS COMPANY-AF	7953	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$123.48
Check Total:							\$4,471.18
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	11000.2600.54415.0000.008033.0000	2019-2020 - CES WATER	\$166.13
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	11000.2600.54415.0000.008034.0000	2019-2020 - CHS WATER	\$209.81
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	11000.2600.54415.0000.008036.0000	2019-2020 - CMS WATER	\$166.12
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	13000.2700.54415.0000.008000.0000	2019-2020 - TRANSPORTATION	\$147.35
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	31701.4000.54315.0000.008000.0000	2019-2020 - ADMIN SOLID WASTE	\$78.12
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	31701.4000.54315.0000.008033.0000	2019-2020 - CES SOLID WASTE	\$78.12
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	31701.4000.54315.0000.008034.0000	2019-2020 - CHS SOLID WASTE	\$78.12
42535	01/06/2020	2070	VILLAGE OF CIMARRON	12/1-12/31/19	31701.4000.54315.0000.008036.0000	2019-2020 - CMS SOLID WASTE	\$78.12
Check Total:							\$1,001.89
42536	01/08/2020	2073	HAROLD WHITE	20200101-001	31900.4000.53414.0000.008034.0000	SPECIFY, PURCHASE, INSTALLATION OF VIDEO	\$1,535.67
Check Total:							\$1,535.67
42537	01/08/2020		NEW MEXICO PUBLIC EDUCATION DEPARTMENT	V659832	13000.0000.32200.0000.000000.0000	FUND BALANCE	\$7.59
Check Total:							\$7.59
42538	01/10/2020		MORENO VALLEY HIGH SCHOOLV721386		11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL ACCOUNTS PAYABLE	\$69,476.12
Check Total:							\$69,476.12
42547	01/16/2020	2075	4ALARM SERVICE	75972	31701.4000.54315.0000.008000.0000	PROX CARD II 10-PACK	\$113.07
Check Total:							\$113.07
42548	01/16/2020	2075	ADAN ESTRADA	12/4-12/7	11000.2300.55811.0000.008000.0000	MEAL REIMBURSEMENT - NMSBA ANNUAL	\$106.00
42548	01/16/2020	2075	ADAN ESTRADA	12/4-12/7	11000.2300.55811.0000.008000.0000	TRANSPORTATION REIMBURSEMENT	\$10.08
Check Total:							\$116.08

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42549	01/16/2020	2075	ALBUQUERQUE MARRIOTT PYRAMID NORTH	11/13-11/15/19	11000.1000.53711.9000.008034.0000	ROOMS FOR STATE VOLLEYBALL 11/13,14 AND	\$3,110.35
						Check Total:	\$3,110.35
42550	01/16/2020	2075	AMAZON.COM CREDIT PLAN	653477343666	31900.4000.56118.0000.008000.0000	REPLACEMENT KEYBOARD	\$39.99
42550	01/16/2020	2075	AMAZON.COM CREDIT PLAN	876879663795	31900.4000.56118.0000.008000.0000	REPLACEMENT SCREEN	\$200.20
						Check Total:	\$240.19
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	11000.2600.54416.0000.008000.0000	2019-2020 - LONG DISTANCE AND LOCAL	\$31.09
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	11000.2600.54416.0000.008033.0000	2019-2020 - LONG DISTANCE AND LOCAL	\$15.20
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	11000.2600.54416.0000.008034.0000	2019-2020 - LONG DISTANCE AND LOCAL	\$30.82
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	11000.2600.54416.0000.008036.0000	2019-2020 - LONG DISTANCE AND LOCAL	\$15.20
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	13000.2700.54416.0000.008000.0000	2019-2020 - LONG DISTANCE AND LOCAL	\$139.59
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	1/1-1/31/20	31701.4000.54315.0000.008000.0000	FIRE ALARM EQUIPMENT	\$90.63
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	CAMERA BID	31900.4000.56118.0000.008033.0000	PURCHASE AND INSTALL SECURITY CAMERAS AT CHS	\$4,940.83
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	CAMERA BID	31900.4000.56118.0000.008034.0000	PURCHASE AND INSTALL SECURITY CAMERAS AT CHS	\$4,940.84
42551	01/16/2020	2075	BACA VALLEY TELEPHONE CO INC	CAMERA BID	31900.4000.56118.0000.008036.0000	PURCHASE AND INSTALL SECURITY CAMERAS AT CHS	\$4,940.83
						Check Total:	\$15,145.03
42552	01/16/2020	2075	BENNETT'S LLC	19-C38148	31701.4000.54315.0000.008000.0000	2019-2020 - MONTHLY CYLINDER RENTAL	\$43.31
						Check Total:	\$43.31
42553	01/16/2020	2075	BHG ENTERPRISES, LLC	18982	31701.4000.56118.0000.008034.0000	DISPLAY PANELS FOR SENIOR PICTURES	\$2,019.72
42553	01/16/2020	2075	BHG ENTERPRISES, LLC	18982	31701.4000.56118.0000.008034.0000	DISCOUNT @10%	(\$130.60)
						Check Total:	\$1,889.12
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21902	31701.4000.54315.0000.008000.0000	ICE MELT	\$1,247.04
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	BLUE NITRILE DISPOSABLE GLOVE LARGE	\$173.00
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	STERIPHENE SPRING BREEZE 12/CASE	\$446.40
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	SPRAYWAY GLASS CLEANER 12/CASE	\$411.84

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42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	TOWEL MULTIFOLD NATURAL 12/250	\$327.60
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	TOWEL JUMBO DISP. 4142 ROLL 12/800/CASE	\$514.68
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	TOILET TISSUE ROSES 96/CASE	\$472.32
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	WAVE 3D DEOD. URINAL SCREENS 10/CASE	\$28.49
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	LINER LD3860150K 100/CASE	\$564.30
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	LINER 24 X 32 EX WHITE 500/CASE	\$241.02
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	DMP DAMP MOP QUAT GALLON 4/CASE	\$334.80
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	121 OZ CLOROX COMMERICAL BLEACH	\$128.88
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	SUPER SPRAYBUFF GALLON 4/CASE	\$250.80
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	16" RED BUFF PAD 5/CASE	\$208.80
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	16" GREEN SCRUB PAD 5/CASE	\$104.40
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21952	31701.4000.56118.0000.008000.0000	16" WHITE POLISH PAD 5/CASE	\$78.30
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21987	31701.4000.54315.0000.008000.0000	BRUTE CADDY	\$191.25
42554	01/16/2020	2075	BURCO CHEMICAL & SUPPLY INC	21987	31701.4000.54315.0000.008034.0000	MPV 31 WIDE AREA	\$3,041.00
Check Total:							\$8,764.92
42555	01/16/2020	2075	CARQUEST RATON	5728-321654	31701.4000.54315.0000.008000.0000	2019-2020 - CAR PARTS AND FLUIDS	\$197.84
42555	01/16/2020	2075	CARQUEST RATON	5728-321711	31701.4000.54315.0000.008000.0000	2019-2020 - CAR PARTS AND FLUIDS	\$55.30
Check Total:							\$253.14
42556	01/16/2020	2075	CHRISTINE MAY	104	11000.2100.53218.2000.008033.0000	2019-2020 - TVI SERVICES	\$1,001.70
Check Total:							\$1,001.70
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	2019-12-20-1	11000.2300.56118.0000.008000.0000	BOARD RETIREMENT	\$60.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #103 - 1/13/20	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BOYS TO TAOS ON 1/13	\$32.48
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #103 - 1/4/20	11000.1000.55817.9000.008034.0000	BUS FOR CHS BOYS AND GIRLS BASKETBALL TO FORT	\$156.86
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #103 - 1/8/20	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BOYS TO CIMARRON ON 1/8	\$23.43
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #103 - 12/8/19	11000.1000.55817.9000.008034.0000	BUS FOR EN MID SCHOOL GIRLS BASKETBALL TO	\$35.42
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #18 - 1/11/20	11000.1000.55817.9000.008034.0000	BUS FOR CMS BOYS AND GIRLS BASKETBALL TO	\$58.70
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #20 - 1/6/20	11000.1000.55817.9000.008034.0000	BUS FOR GIRLS AND BOYS BASKETBALL TO CLAYTON	\$67.30
42557	01/16/2020	2075	CIMARRON MUNICIPAL SCHOOLS	BUS #22 - 1/11/20	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BOYS AND GIRLS BASKETBALL TO	\$83.98
						Check Total:	\$518.17
42558	01/16/2020	2075	COMFORT INN (SILVER CITY)	1/9-1/10/20	22000.1000.53711.9000.008034.0000	ROOMS FOR GIRLS BASKETBALL AT CLIFF	\$508.50
42558	01/16/2020	2075	COMFORT INN (SILVER CITY)	1/9-1/10/20	22000.1000.53711.9000.008034.0000	ROOMS	\$508.50
						Check Total:	\$1,017.00
42559	01/16/2020	2075	COMMUNITY TECH SOLUTIONS	01-20 CMSD	31900.4000.53414.0000.008000.0000	2019-2020 - TECHNOLOGY SUPPORT	\$4,972.91
						Check Total:	\$4,972.91
42560	01/16/2020	2075	CONSULTANT PHARMACISTS OF91003 NEW MEXICO		11000.2300.55915.0000.008000.0000	2019-2020 - PHARMACY SITE VISITS - QUARTERLY	\$100.00
						Check Total:	\$100.00
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	24-097998	31701.4000.54500.0000.008047.0000	LIVING DESIGNS GROUP ARCHITECTS - EAGLE NEST	\$9,145.00
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	24-097998	31701.4000.54500.0000.008047.0000	NM GRT	\$777.33
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	24-097998	31701.4000.54500.0000.008048.0000	NM GRT	\$777.32
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	24-097998	31701.4000.54500.0000.008048.0000	LIVING DESIGNS GROUP ARCHITECTS - EAGLE NEST	\$9,145.00
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	36-032828	11000.2100.53211.2000.008000.0000	ANCILLARY:	\$1,115.42
42561	01/16/2020	2075	COOPERATIVE EDUCATIONAL SERVICES	36-032828	11000.2100.53215.2000.008000.0000	DIAGNOSTICIAN - ANCILLARY: PSYCHOLOGIST - KATHRYN	\$199.54
						Check Total:	\$21,159.61

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42562	01/16/2020	2075	DANIEL L GURULE	CDL PHYSICAL	13000.2700.53711.0000.008000.0000	REIMBURSEMENT FOR CDL PHYSICAL	\$110.00
42562	01/16/2020	2075	DANIEL L GURULE	RECERTIFICATION	13000.2700.53711.0000.008000.0000	FIRST AID/CPR TRAINING FOR DRIVERS	\$299.00
Check Total:							\$409.00
42563	01/16/2020	2075	ELIZABETH E. ADAMS	12/8-12/9/19	11000.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT – PESI CONFERENCE –	\$22.00
42563	01/16/2020	2075	ELIZABETH E. ADAMS	12/8-12/9/19	11000.1000.53330.1010.008000.0000	PARTIAL DAY PER DIEM	\$12.00
Check Total:							\$34.00
42564	01/16/2020	2075	FAIRFIELD INN (ALBUQUERQUE)	432X500022376	11000.2300.55811.0000.008000.0000	2019 – ANNUAL CONFERENCE – ADAN	\$269.88
42564	01/16/2020	2075	FAIRFIELD INN (ALBUQUERQUE)	432X500022376	11000.2300.55811.0000.008000.0000	FOX GUINN	\$179.92
42564	01/16/2020	2075	FAIRFIELD INN (ALBUQUERQUE)	432X500022376	11000.2300.55811.0000.008000.0000	NANCY HOOKER	\$179.92
42564	01/16/2020	2075	FAIRFIELD INN (ALBUQUERQUE)	432X500022376	11000.2300.55811.0000.008000.0000	CARI JARAMILLO	\$179.92
42564	01/16/2020	2075	FAIRFIELD INN (ALBUQUERQUE)	432X500022376	11000.2300.55811.0000.008000.0000	MEGAN MITCHELL	\$179.92
Check Total:							\$989.56
42565	01/16/2020	2075	GEORGE'S AUTO	601719	31701.4000.56118.0000.008000.0000	YOKAHAMA 11 R22.6 TIRES FOR RAM BUS	\$1,520.00
Check Total:							\$1,520.00
42566	01/16/2020	2075	HIGH PLAINS REC	SECOND QUARTER	11000.2100.53215.2000.008000.0000	2019 – 2020 – TRANSITIONS/REHAB	\$5,706.76
42566	01/16/2020	2075	HIGH PLAINS REC	SECOND QUARTER	11000.2100.53215.2000.008000.0000	2019 – 2020 – SOCIAL	\$7,771.53
42566	01/16/2020	2075	HIGH PLAINS REC	SECOND QUARTER	25153.2100.53215.2000.008000.0000	2019 – 2020 – SOCIAL	\$2,785.98
Check Total:							\$16,264.27
42567	01/16/2020	2075	HURTADO SPEECH THERAPY LLC	3005	11000.2100.53212.2000.008000.0000	2019–2020 – SPEECH THERAPY SERVICES	\$4,780.77
Check Total:							\$4,780.77
42568	01/16/2020	2075	INSTITUTE FOR TEACHING AND LEADING INC	1074	31900.4000.53414.0000.008000.0000	2019–2020 – SERVICE CONTRACT	\$1,272.72
Check Total:							\$1,272.72
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008000.0000	2019–2020 – VOIP SERVICE – ADMIN	\$186.15
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008033.0000	2019–2020 – VOIP SERVICE – CES	\$186.37
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008034.0000	2019–2020 – VOIP SERVICE – CHS	\$186.37
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008036.0000	2019–2020 – VOIP SERVICE – CMS	\$186.37

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008047.0000	2019-2020 - VOIP SERVICE - ENES	\$186.37
42569	01/16/2020	2075	JIVE COMMUNICATIONS, INC	IN6000527842	11000.2600.54416.0000.008048.0000	2019-2020 - VOIP SERVICE - ENMS	\$186.37
Check Total:							\$1,118.00
42570	01/16/2020	2075	KAJEET, INC	INV9358	31900.4000.56118.0000.008000.0000	CUSTOM 5G DATA PLAN - ROLL-OVER	\$1,259.16
42570	01/16/2020	2075	KAJEET, INC	INV9358	31900.4000.56118.0000.008000.0000	SMARTBUS DUALCONNECT EXTENSIBILITY DOCK	\$719.88
42570	01/16/2020	2075	KAJEET, INC	INV9358	31900.4000.56118.0000.008000.0000	ADMIN FEES	\$111.88
42570	01/16/2020	2075	KAJEET, INC	INV9358	31900.4000.56118.0000.008000.0000	DUALCONNECT SECONDARY MODEM	\$540.72
Check Total:							\$2,631.64
42571	01/16/2020	2075	KIT CARSON ELECTRIC COOPERATIVE INC	11/1-12/2/19	11000.2600.54411.0000.008047.0000	2019-2020 - ENES ELECTRICITY	\$1,513.27
42571	01/16/2020	2075	KIT CARSON ELECTRIC COOPERATIVE INC	11/1-12/2/19	11000.2600.54411.0000.008048.0000	2019-2020 - ENMS ELECTRICITY	\$1,513.26
Check Total:							\$3,026.53
42572	01/16/2020	2075	LAKESHORE LEARNING MATERIALS	1434621219	11000.1000.56118.1010.008047.0000	MAGNA-TILES STARTER SET	\$52.99
42572	01/16/2020	2075	LAKESHORE LEARNING MATERIALS	1434621219	11000.1000.56118.1010.008047.0000	SEQUENCING RAINS 1-100	\$29.99
42572	01/16/2020	2075	LAKESHORE LEARNING MATERIALS	1434621219	11000.1000.56118.1010.008047.0000	CONNECT & COUNT NUMBER RODS	\$39.99
42572	01/16/2020	2075	LAKESHORE LEARNING MATERIALS	1434621219	11000.1000.56118.1010.008047.0000	CREATING SIGN-WORD SENTENCES CENTER	\$39.99
42572	01/16/2020	2075	LAKESHORE LEARNING MATERIALS	1434621219	11000.1000.56118.1010.008047.0000	DRAW & CREATE SEQUIN BOARD	\$45.13
Check Total:							\$208.09
42573	01/16/2020	2075	LAURA EBERHARDT	1/8-1/11/20	11000.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT - NMMEA ALL STATE MUSIC	\$9.20
42573	01/16/2020	2075	LAURA EBERHARDT	1/8-1/11/20	11000.1000.53330.1010.008000.0000	PARKING FEES	\$33.00
Check Total:							\$42.20
42574	01/16/2020	2075	LORRAINE D. CARTER	DIESEL FUEL	13000.2700.56212.0000.008000.0000	REIMBURSEMENT FOR PURCHASE OF DIESEL FUEL	\$52.00
Check Total:							\$52.00
42575	01/16/2020	2075	MANNING ACCOUNTING & CONSULTING SVS. LLC	2019-100	11000.2300.53411.0000.008000.0000	2018-2019 AUDIT	\$7,992.19
Check Total:							\$7,992.19

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42576	01/16/2020	2075	MANNON MOTION, LTD. CO.	C20205	11000.2100.53214.2000.008000.0000	2019-2020 - PHYSICAL THERAPY SERVICES	\$2,178.44
						Check Total:	\$2,178.44
42577	01/16/2020	2075	NATURE SCAPES INC	18311	31701.4000.54315.0000.008034.0000	2019-2020 - JANITORIAL CONTRACT CIMARRON	\$2,456.41
42577	01/16/2020	2075	NATURE SCAPES INC	18311	31701.4000.54315.0000.008034.0000	GRT @ 8.1458%	\$200.09
42577	01/16/2020	2075	NATURE SCAPES INC	18312	31701.4000.54315.0000.008033.0000	2018-2019 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
42577	01/16/2020	2075	NATURE SCAPES INC	18312	31701.4000.54315.0000.008033.0000	GRT @ 8.1458%	\$121.70
42577	01/16/2020	2075	NATURE SCAPES INC	18312	31701.4000.54315.0000.008036.0000	GRT @ 8.1458%	\$121.70
42577	01/16/2020	2075	NATURE SCAPES INC	18312	31701.4000.54315.0000.008036.0000	2018-2019 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
42577	01/16/2020	2075	NATURE SCAPES INC	18313	31701.4000.54315.0000.008047.0000	GRT @ 7.5208%	\$115.68
42577	01/16/2020	2075	NATURE SCAPES INC	18313	31701.4000.54315.0000.008047.0000	2019-2020 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.07
42577	01/16/2020	2075	NATURE SCAPES INC	18313	31701.4000.54315.0000.008048.0000	2019-2020 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.08
42577	01/16/2020	2075	NATURE SCAPES INC	18313	31701.4000.54315.0000.008048.0000	GRT @ 7.5208%	\$115.67
42577	01/16/2020	2075	NATURE SCAPES INC	18314	31701.4000.54315.0000.008000.0000	2019-2020 - JANITORIAL CONTRACT CIMARRON	\$201.27
42577	01/16/2020	2075	NATURE SCAPES INC	18314	31701.4000.54315.0000.008000.0000	GRT @ 8.1458%	\$16.40
						Check Total:	\$9,413.17
42578	01/16/2020	2075	NEW MEXICO ENVIRONMENT DEPT - LAS VEGAS	1055424	21000.3100.53711.0000.008000.0000	FOOD RETAIL RENEWAL FEE	\$200.00
						Check Total:	\$200.00
42579	01/16/2020	2075	NICOLE VAN TASSEL.	0048	11000.1000.56118.1010.008047.0000	2019-2020 - CLASSROOM SUPPLIES	\$200.00
42579	01/16/2020	2075	NICOLE VAN TASSEL.	0048	31900.4000.53414.0000.008047.0000	BALANCE DUE FOR COURSE	\$45.00
42579	01/16/2020	2075	NICOLE VAN TASSEL.	0048	31900.4000.53414.0000.008048.0000	BALANCE DUE FOR COURSE	\$45.00
						Check Total:	\$290.00
42580	01/16/2020	2075	NMASBO	WINTER MEETING	11000.2300.53330.0000.008000.0000	NMASBO WINTER MEETING REGISTRATIONS - ADAN	\$1,100.00
						Check Total:	\$1,100.00
42581	01/16/2020	2075	PAUL'S PEST CONTROL	1463	31701.4000.54315.0000.008000.0000	2019-2020 - PEST CONTROL SERVICES FOR	\$475.86
						Check Total:	\$475.86

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42582	01/16/2020	2075	PITNEY BOWES GLOBAL FINANCIAL SERVICES	3310415947	31701.4000.54315.0000.008000.0000	2019-2020 - POSTAGE MACHINE LEASE	\$57.48
						Check Total:	\$57.48
42583	01/16/2020	2075	RECORDS ACE HARDWARE	310175	13000.2700.56118.0000.008000.0000	2019-2020 - MAINTENCE & REPAIR FOR	\$41.79
42583	01/16/2020	2075	RECORDS ACE HARDWARE	310286	31701.4000.54315.0000.008000.0000	2019-2020 - CIMARRON MAINTENANCE & REPAIRS	\$117.65
						Check Total:	\$159.44
42584	01/16/2020	2075	RHONDA J LEE-HICKS	27-19/20	11000.2100.53213.2000.008000.0000	2019-2020 - OCCUPATIONAL THERAPY	\$4,176.25
						Check Total:	\$4,176.25
42585	01/16/2020	2075	ROBERTS TRUCK CENTER	814012784	13000.2700.54314.0000.008000.0000	SHOCK ABSORBERS FOR BUS #23	\$197.00
42585	01/16/2020	2075	ROBERTS TRUCK CENTER	81403309	13000.2700.56118.0000.008000.0000	DECALS FOR SPARE BUSES	\$240.00
						Check Total:	\$437.00
42586	01/16/2020	2075	RUSSELL'S ONE STOP	1/15/19	11000.2300.55812.0000.008000.0000	BOARD MEETING REFRESHMENTS	\$10.00
						Check Total:	\$10.00
42587	01/16/2020	2075	RYAN K. HAMMITT	FINGERPRINTS	11000.2300.53711.0000.008000.0000	REIMBURSEMENT FOR FINGER PRINTS	\$44.00
						Check Total:	\$44.00
42588	01/16/2020	2075	SHERRY HAMILTON	CLASSROOM SUPPLIES	11000.1000.56118.1010.008034.0000	2019-2020 - CLASSROOM SUPPLIES	\$20.98
						Check Total:	\$20.98
42589	01/16/2020	2075	SPRINGER ELECTRIC COOPERATIVE INC	36627	11000.2600.54411.0000.008033.0000	2019-2020 - CES ELECTRICITY	\$965.61
42589	01/16/2020	2075	SPRINGER ELECTRIC COOPERATIVE INC	36627	11000.2600.54411.0000.008034.0000	2019-2020 - CHS ELECTRICITY	\$2,521.60
42589	01/16/2020	2075	SPRINGER ELECTRIC COOPERATIVE INC	36627	11000.2600.54411.0000.008036.0000	2019-2020 - CMS ELECTRICITY	\$965.61
42589	01/16/2020	2075	SPRINGER ELECTRIC COOPERATIVE INC	36627	13000.2700.54411.0000.008000.0000	2019-2020 - TRANSPORTATION DEPT	\$463.14
						Check Total:	\$4,915.96
42590	01/16/2020	2075	T-MOBILE USA, INC	DECEMBER 2019	31900.4000.54416.0000.008000.0000	2019-2020 - DISTRICT CELL PHONES	\$2.24
						Check Total:	\$2.24
42591	01/16/2020	2075	TASCOSA OFFICE MACHINES INC	166681	31701.4000.54315.0000.008000.0000	(2019-2020) CONTRACT YEAR (08/01/19-07/31/20)	\$865.08

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42591	01/16/2020	2075	TASCOSA OFFICE MACHINES INC	166682	31701.4000.54315.0000.008000.0000	(2019-2020) CONTRACT YEAR (08/01/19-07/31/20)	\$1,493.42
42591	01/16/2020	2075	TASCOSA OFFICE MACHINES INC	168546	11000.1000.56118.1010.008047.0000	LAMINATING ROLLS - 2 PER BOX	\$76.12
42591	01/16/2020	2075	TASCOSA OFFICE MACHINES INC	168546	11000.1000.56118.1010.008048.0000	LAMINATING ROLLS - 2 PER BOX	\$76.12
Check Total:							\$2,510.74
42592	01/16/2020	2075	TILLERY CHEVROLET GMC INC	5045265	13000.2700.54314.0000.008000.0000	BRAKE VALVE - PARK	\$193.72
42592	01/16/2020	2075	TILLERY CHEVROLET GMC INC	5045265	13000.2700.54314.0000.008000.0000	GEAR STEERING	\$1,110.36
Check Total:							\$1,304.08
42593	01/16/2020	2075	TYLER TECHNOLOGIES INC	025-280983	11000.2300.53330.0000.008000.0000	CELLSENSE	\$137.50
Check Total:							\$137.50
42594	01/16/2020	2075	V2 VENTURES, LLC	000509548	31900.4000.56118.0000.008048.0000	SATELLITE INTERNET CHARGES - ENMS	\$34.40
42594	01/16/2020	2075	V2 VENTURES, LLC	000509550	31900.4000.56118.0000.008036.0000	SATELLITE INTERNET CHARGES - CMS & ENS	\$34.40
Check Total:							\$68.80
42595	01/16/2020	2075	VILLAGE OF EAGLE NEST	DECEMBER 2019	11000.2600.54415.0000.008047.0000	2019-2020 - ENES WATER	\$408.98
42595	01/16/2020	2075	VILLAGE OF EAGLE NEST	DECEMBER 2019	11000.2600.54415.0000.008048.0000	2019-2020 - ENMS WATER	\$408.98
Check Total:							\$817.96
42596	01/16/2020	2075	WARREN FRESQUEZ	CDL PHYSICAL	13000.2700.53711.0000.008000.0000	REIMBURSEMENT FOR CDL PHYSICAL	\$110.00
Check Total:							\$110.00
42597	01/16/2020	2075	WHITTEN CONSTRUCTION	001662	31701.4000.54315.0000.008033.0000	2019-2020 - PUMP OUT GREASE TRAP AT CEMS	\$135.19
42597	01/16/2020	2075	WHITTEN CONSTRUCTION	001662	31701.4000.54315.0000.008036.0000	2019-2020 - PUMP OUT GREASE TRAP AT CEMS	\$135.18
Check Total:							\$270.37
42598	01/16/2020	2075	ZIA NATURAL GAS COMPANY	12/2-12/31/19	11000.2600.54412.0000.008033.0000	2019-2020 - CES NATURAL GAS	\$1,065.39
42598	01/16/2020	2075	ZIA NATURAL GAS COMPANY	12/2-12/31/19	11000.2600.54412.0000.008034.0000	2019-2020 - CHS NATURAL GAS	\$3,191.55
42598	01/16/2020	2075	ZIA NATURAL GAS COMPANY	12/2-12/31/19	11000.2600.54412.0000.008036.0000	2019-2020 - CMS NATURAL GAS	\$1,065.38
42598	01/16/2020	2075	ZIA NATURAL GAS COMPANY	12/2-12/31/19	13000.2700.54412.0000.008000.0000	2019-2020 - TRANSPORTATION NATURAL	\$325.43
Check Total:							\$5,647.75

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42599	01/17/2020	2076	A'VIANDS, LLC	INV1900024574	21000.3100.53414.0000.008000.0000	2019-2020 - FOOD SERVICES CONTRACT	\$16,823.56
						Check Total:	\$16,823.56
42600	01/17/2020	2076	ACORN PETROLEUM INC.	1000484	13000.2700.56212.0000.008000.0000	2019-2020 - DIESEL FUEL FOR TO AND FROM ROUTE	\$262.29
42600	01/17/2020	2076	ACORN PETROLEUM INC.	997563	13000.2700.56212.0000.008000.0000	2019-2020 - DIESEL FUEL FOR TO AND FROM ROUTE	\$1,282.59
42600	01/17/2020	2076	ACORN PETROLEUM INC.	999805	13000.2700.56212.0000.008000.0000	2019-2020 - DIESEL FUEL FOR TO AND FROM ROUTE	\$1,053.85
						Check Total:	\$2,598.73
42601	01/17/2020	2076	ARCHWAY	107249	27109.1000.56107.1010.008034.0000	CHEMISTRY STUDENT COURSEWARE - GRADE	\$228.31
42601	01/17/2020	2076	ARCHWAY	107249	31900.4000.56118.0000.008034.0000	DIGITAL COURSEWARE - GRADE 10/11 - CHS	\$304.41
42601	01/17/2020	2076	ARCHWAY	107763	27109.1000.56107.1010.008034.0000	CHEMISTRY STUDENT COURSEWARE - GRADE	\$558.09
42601	01/17/2020	2076	ARCHWAY	107763	31900.4000.56118.0000.008034.0000	DIGITAL COURSEWARE - GRADE 10/11 - CHS	\$507.35
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$574.73
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$65.47
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$65.47
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008034.0000	MILLER LEVINE BIOLOGY COURSEWARE - CHS	\$967.23
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008034.0000	PHYSICAL SCIENCE EARTH & SPACE - GRADE 9/10 - CHS	\$643.79
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008034.0000	ENVIRONMENTAL SCIENCE STUDENT COURSEWARE -	\$1,319.11
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008036.0000	ELEVATE MIDDLE GRADES - SCIENCE WAVES &	\$349.70
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008036.0000	ELEVATE MIDDLE GRADES SCIENCE RELATIONSHIPS	\$419.64

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42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$65.47
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$65.47
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE TEACHER EDITION	\$116.94
42601	01/17/2020	2076	ARCHWAY	107961	27109.1000.56107.1010.008048.0000	ELEVATE SCIENCE STUDENT COURSEWORK – GRADE 6 –	\$969.70
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008034.0000	DIGITAL COURSEWARE –	\$735.76
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008034.0000	DIGITAL COURSEWARE –	\$967.23
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008034.0000	DIGITAL COURSEWARE –	\$1,420.58
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008036.0000	ELEVATE MIDDLE GRADES SCIENCE WEATHER CLIMATE	\$349.70
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008048.0000	DIGITAL COURSEWARE – GRADE 7 – ENMS	\$678.79
42601	01/17/2020	2076	ARCHWAY	107961	31900.4000.56118.0000.008048.0000	DIGITAL COURSEWARE –	\$1,066.67
42601	01/17/2020	2076	ARCHWAY	108168	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY STUDENT COURSEWARE –	\$676.51
42601	01/17/2020	2076	ARCHWAY	108168	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY STUDENT COURSEWARE –	\$563.76
42601	01/17/2020	2076	ARCHWAY	108168	31900.4000.56118.0000.008033.0000	DIGITAL COURSEWARE – CES	\$563.76
42601	01/17/2020	2076	ARCHWAY	108168	31900.4000.56118.0000.008047.0000	DIGITAL COURSEWARE –	\$563.76
42601	01/17/2020	2076	ARCHWAY	108169	27109.1000.56107.1010.008048.0000	ELEVATE SCIENCE STUDENT COURSEWORK – GRADE 7 –	\$2,269.10
42601	01/17/2020	2076	ARCHWAY	108169	27109.1000.56107.1010.008048.0000	ELEVATE SCIENCE TEACHER EDITION – GRADE 8 – ENMS	\$2,618.19
42601	01/17/2020	2076	ARCHWAY	108436	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE LEVELED READER	\$237.47
42601	01/17/2020	2076	ARCHWAY	108436	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE READER LIBRARY –	\$400.47
42601	01/17/2020	2076	ARCHWAY	108436	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE READER LIBRARY –	\$800.94
42601	01/17/2020	2076	ARCHWAY	108436	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE LEVELED READER	\$570.63

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42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$358.31
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$61.97
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE READER LIBRARY –	\$400.47
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$61.97
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$845.64
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008036.0000	ELEVATE MIDDLE GRADES SCIENCE RELATIONSHIPS	\$34.97
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008036.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$1,265.99
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE READER LIBRARY –	\$800.94
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$123.94
42601	01/17/2020	2076	ARCHWAY	108437	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE STUDENT	\$109.94
42601	01/17/2020	2076	ARCHWAY	108437	31900.4000.56118.0000.008047.0000	DIGITAL COURSEWARE – GRADE 4 – ENES	\$916.11
42601	01/17/2020	2076	ARCHWAY	108437	31900.4000.56118.0000.008047.0000	DIGITAL COURSEWARE –	\$123.94
42601	01/17/2020	2076	ARCHWAY	108437	31900.4000.56118.0000.008048.0000	DIGITAL COURSEWARE –	\$1,265.99
42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$786.96
42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY CLASSROOM MATERIALS –	\$749.97
42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008033.0000	ELEVATE SCIENCE CLASSROOM MATERIALS –	\$519.97
42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008047.0000	ELEVATE SCIENCE CLASSROOM MATERIALS –	\$519.97
42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY CLASSROOM MATERIALS –	\$749.97

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42601	01/17/2020	2076	ARCHWAY	108601	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$599.97
42601	01/17/2020	2076	ARCHWAY	108602	27109.1000.56107.1010.008033.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$1,559.96
42601	01/17/2020	2076	ARCHWAY	108602	27109.1000.56107.1010.008036.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$1,299.97
42601	01/17/2020	2076	ARCHWAY	108602	27109.1000.56107.1010.008047.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$1,299.97
42601	01/17/2020	2076	ARCHWAY	108602	27109.1000.56107.1010.008048.0000	ELEVATE ELEMENTARY SCIENCE CLASSROOM	\$1,299.97
42601	01/17/2020	2076	ARCHWAY	109181	27109.1000.56107.1010.008036.0000	ELEVATE MIDDLE GRADES SCIENCE SYSTEMS	\$349.70
42601	01/17/2020	2076	ARCHWAY	109181	31900.4000.56118.0000.008036.0000	ELEVATE MIDDLE GRADES SCIENCE THE DIVERSITY OF	\$494.83
Check Total:							\$38,305.59
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	7903	11000.1000.55817.9000.008034.0000	2019-2020 - PROPANE FOR RAM BUS	\$93.94
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8054	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$324.03
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8054	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$324.03
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8083	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$60.83
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8083	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$60.83
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8084	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$373.03
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8084	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$373.03
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8085	11000.2600.54413.0000.008047.0000	2019-2020 PROPANE FOR EAGLE NEST	\$307.93
42602	01/17/2020	2076	NORTHERN NEW MEXICO GAS COMPANY-AF	8085	11000.2600.54413.0000.008048.0000	2019-2020 PROPANE FOR EAGLE NEST	\$307.93
Check Total:							\$2,225.58
42603	01/17/2020	2076	PHOENIX MECHANICAL, LLC	7070928	31701.4000.54315.0000.008047.0000	PERFORM PREVENTIVE MAINTENANCE ON BOILER	\$636.71

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42603	01/17/2020	2076	PHOENIX MECHANICAL, LLC	7070928	31701.4000.54315.0000.008048.0000	PERFORM PREVENTIVE MAINTENANCE ON BOILER	\$636.71
						Check Total:	\$1,273.42
42604	01/17/2020	2076	SARAH L. SCHKADE	11/1-11/2/19	27126.1000.53330.1010.008047.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$19.97
42604	01/17/2020	2076	SARAH L. SCHKADE	11/1-11/2/19	27126.1000.53330.1010.008047.0000	PARTIAL DAY PER DIEM	\$12.00
						Check Total:	\$31.97
42605	01/22/2020	2078	ALPINE LUMBER	52190946	31701.4000.54315.0000.008000.0000	2019–2020 –	\$32.89
						Check Total:	\$32.89
42606	01/22/2020	2078	CONSULTANT PHARMACISTS OF91015 NEW MEXICO		11000.2300.55915.0000.008000.0000	2019–2020 – PHARMACY SITE VISITS – QUARTERLY	\$100.00
						Check Total:	\$100.00
42607	01/22/2020	2078	COOPERATIVE EDUCATIONAL SERVICES	36-031309	11000.2100.53211.2000.008000.0000	ANCILLARY: DIAGNOSTICIAN –	\$1,073.91
42607	01/22/2020	2078	COOPERATIVE EDUCATIONAL SERVICES	36-031309	11000.2100.53215.2000.008000.0000	ANCILLARY: PSYCHOLOGIST – KATHRYN	\$8.31
42607	01/22/2020	2078	COOPERATIVE EDUCATIONAL SERVICES	36-031382	11000.2100.53215.2000.008000.0000	2019–2020 – SOCIAL WORK SUPERVISION	\$2,500.00
42607	01/22/2020	2078	COOPERATIVE EDUCATIONAL SERVICES	36-032599	11000.2100.53211.2000.008000.0000	ANCILLARY: DIAGNOSTICIAN –	\$408.55
						Check Total:	\$3,990.77
42608	01/22/2020	2078	DANA M. MCBEE	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$16.32
42608	01/22/2020	2078	DANA M. MCBEE	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	PARTIAL DAY PER DIEM	\$12.00
						Check Total:	\$28.32
42609	01/22/2020	2078	ELIZABETH E. ADAMS	11/1-11/2/19.	27126.1000.53330.1010.008047.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$9.44
42609	01/22/2020	2078	ELIZABETH E. ADAMS	11/1-11/2/19.	27126.1000.53330.1010.008047.0000	PARTIAL DAY PER DIEM	\$6.00
42609	01/22/2020	2078	ELIZABETH E. ADAMS	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	PARTIAL DAY PER DIEM	\$6.00
42609	01/22/2020	2078	ELIZABETH E. ADAMS	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$9.44
						Check Total:	\$30.88
42610	01/22/2020	2078	EMBASSY SUITES (ALBUQUERQUE)	COACHES CLINIC	11000.1000.53711.9000.008034.0000	ROOMS FOR TRACK AND FIELD COACHES CLINIC ONE	\$327.96
						Check Total:	\$327.96
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	DINNER FOR BOARD MEETING – CHEESE	\$12.95
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	CRANBERRY CHICKEN WALNUT SALAD – RASP	\$12.95

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42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	CHICKEN FRIED STEAK WITH MASH POTATOES AND	\$15.95
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	GRILLED SALMON BAKED POTATO – BRET WIER	\$19.45
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	CHEESE BURGER WITH FRIES – ADAN ESTRADA	\$10.95
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	HOUSE SALAD – NO DRESSING – MEGAN	\$4.50
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	HALF – COB SALAD – RASP – VINAIGRETTE – LAWANA	\$7.95
42611	01/22/2020	2078	EXPRESS ST JAMES HOTEL	2042	11000.2300.55812.0000.008000.0000	CRANBERRY CHICKEN WALNUT – 1 / 2 – RASP	\$7.95
						Check Total:	\$92.65
42612	01/22/2020	2078	KIT CARSON ELECTRIC COOPERATIVE INC	11/17-12/18/19	11000.2600.54411.0000.008047.0000	2019–2020 – ENES ELECTRICITY	\$58.50
42612	01/22/2020	2078	KIT CARSON ELECTRIC COOPERATIVE INC	11/17-12/18/19	11000.2600.54411.0000.008048.0000	2019–2020 – ENMS ELECTRICITY	\$58.49
						Check Total:	\$116.99
42613	01/22/2020	2078	LAWSON PRODUCTS INC	9307290167	13000.2700.56118.0000.008000.0000	FUSE ASSORTMENTD	\$60.00
42613	01/22/2020	2078	LAWSON PRODUCTS INC	9307290167	13000.2700.56118.0000.008000.0000	1 / 4 UNION INSTANT	\$42.08
42613	01/22/2020	2078	LAWSON PRODUCTS INC	9307290167	13000.2700.56118.0000.008000.0000	16 STAINLESS HOSE CLAMP	\$61.48
42613	01/22/2020	2078	LAWSON PRODUCTS INC	9307290167	13000.2700.56118.0000.008000.0000	16 X 18 UNIVERSAL PAD	\$202.22
						Check Total:	\$365.78
42614	01/22/2020	2078	LEE MILLS	11/1-11/2/19.	27126.1000.53330.1010.008047.0000	PARTIAL DAY PER DIEM	\$6.00
42614	01/22/2020	2078	LEE MILLS	11/1-11/2/19.	27126.1000.53330.1010.008047.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$9.77
42614	01/22/2020	2078	LEE MILLS	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	MEAL REIMBURSEMENT – COMMUNITY SCHOOL	\$9.77
42614	01/22/2020	2078	LEE MILLS	11/1-11/2/19.	27126.1000.53330.1010.008048.0000	PARTIAL DAY PER DIEM	\$6.00
						Check Total:	\$31.54
42615	01/22/2020	2078	M.C. ELECTRIC INC	2304	31701.4000.54315.0000.008047.0000	REPLACE CURTAIN CONTROLS DUE TO WATER	\$1,303.82
42615	01/22/2020	2078	M.C. ELECTRIC INC	2304	31701.4000.54315.0000.008048.0000	REPLACE CURTAIN CONTROLS DUE TO WATER	\$1,303.82
						Check Total:	\$2,607.64
42616	01/22/2020	2078	MAI-ANH PHAM	CAFE REIMBURSEMENT	21000.3100.53711.0000.008000.0000	REIMBURSEMENT FOR RILEY PHAM	\$15.00
						Check Total:	\$15.00

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42617	01/22/2020	2078	PHOENIX MECHANICAL, LLC	7070538	31701.4000.54315.0000.008034.0000	HIGH SCHOOL WIND	\$4,843.58
42617	01/22/2020	2078	PHOENIX MECHANICAL, LLC	7070950	31701.4000.54315.0000.008034.0000	CHECKED HEATING AT CHS	\$519.10
						Check Total:	\$5,362.68
42618	01/22/2020	2078	RECORDS ACE HARDWARE	310726	31701.4000.54315.0000.008000.0000	2019-2020 - CIMARRON MAINTENANCE & REPAIRS	\$45.98
42618	01/22/2020	2078	RECORDS ACE HARDWARE	310729	31701.4000.54315.0000.008000.0000	2019-2020 - CIMARRON MAINTENANCE & REPAIRS	\$93.97
						Check Total:	\$139.95
42627	01/29/2020	2082	ACORN PETROLEUM INC.	1002769	13000.2700.56214.0000.008000.0000	DIESEL EXHAUST FLUID	\$162.25
42627	01/29/2020	2082	ACORN PETROLEUM INC.	1003258	13000.2700.56212.0000.008000.0000	2019-2020 - DIESEL FUEL FOR TO AND FROM ROUTE	\$2,224.79
						Check Total:	\$2,387.04
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	436343856666	31900.4000.56118.0000.008047.0000	REPLACEMENT SCREEN FOR ELIZABETH ADAMS MAC	\$22.45
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	436343856666	31900.4000.56118.0000.008048.0000	REPLACEMENT SCREEN FOR ELIZABETH ADAMS MAC	\$22.45
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	453969737639	31900.4000.56118.0000.008000.0000	ACER CHROMEBOOK BACK COVER	\$29.99
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	453969737639	31900.4000.56118.0000.008000.0000	ACER CHROMEBOOK HINGE	\$39.99
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	458939486445	31900.4000.56118.0000.008000.0000	TOSHIBA PORTABLE EXTERNAL HARD DRIVE -	\$209.97
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	485346544634	31900.4000.56118.0000.008000.0000	HP WINDOWS LAPTAP	\$1,759.50
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	757844686343	31900.4000.56118.0000.008000.0000	WIRELESS KEYBOARD &	\$29.99
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	757844686343	31900.4000.56118.0000.008000.0000	LAPTOP CHARGER	\$61.30
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	757844686343	31900.4000.56118.0000.008000.0000	APPLE LAPTOP ADAPTER	\$99.90
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	776364385695	31900.4000.56118.0000.008000.0000	APPLE AIR	\$2,998.66
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	776364385695	31900.4000.56118.0000.008000.0000	HP CARRYING CASE	\$79.95
42628	01/29/2020	2082	AMAZON.COM CREDIT PLAN	898644758657	31900.4000.56118.0000.008000.0000	11.6" LED TOUCH SCREEN	\$102.80
						Check Total:	\$5,456.95
42629	01/29/2020	2082	BURCO CHEMICAL & SUPPLY INC	22249	13000.2700.56118.0000.008000.0000	TOWEL MULTIFOLD	\$65.52
42629	01/29/2020	2082	BURCO CHEMICAL & SUPPLY INC	22249	13000.2700.56118.0000.008000.0000	EXALT LAUNDRY	\$138.60
42629	01/29/2020	2082	BURCO CHEMICAL & SUPPLY INC	22249	13000.2700.56118.0000.008000.0000	DMQ DAMP MOP QUAT	\$223.20
						Check Total:	\$427.32
42630	01/29/2020	2082	CIMARRON MUNICIPAL SCHOOLS	BUS #103 1/14/20	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BOYS AND GIRLS TO CIMARRON 1/14	\$24.13

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42630	01/29/2020	2082	CIMARRON MUNICIPAL SCHOOLS	BUS #20 - 1/18/20	11000.1000.55817.9000.008034.0000	BUS FOR CHS BASKETBALL TO PENASCO ON 1/18	\$39.44
						Check Total:	\$63.57
42631	01/29/2020	2082	COOPERATIVE EDUCATIONAL SERVICES	24-098439	31701.4000.54315.0000.008000.0000	CHANGE ORDER #1 - HANDLES FOR	\$1,500.00
42631	01/29/2020	2082	COOPERATIVE EDUCATIONAL SERVICES	36-03323	11000.2100.53211.2000.008000.0000	ANCILLARY: DIAGNOSTICIAN -	\$1,398.16
						Check Total:	\$2,898.16
42632	01/29/2020	2082	CUNICO TIRE COMPANY INC	48827	13000.2700.56215.0000.008000.0000	F-250 - ALL TERRAIN TIRES	\$517.64
42632	01/29/2020	2082	CUNICO TIRE COMPANY INC	48827	13000.2700.56215.0000.008000.0000	MOUNT & BALANCE	\$52.00
42632	01/29/2020	2082	CUNICO TIRE COMPANY INC	48827	13000.2700.56215.0000.008000.0000	4.42TIRE DIPOSAL FEE	\$24.42
						Check Total:	\$594.06
42633	01/29/2020	2082	FAIRFIELD INN (ALBUQUERQUE)CONF	85882036	11000.2300.53330.0000.008000.0000	TIFFANY ARNOLD - CONFIRMATION #85882036	\$179.92
						Check Total:	\$179.92
42634	01/29/2020	2082	GRAINGER	9418120649	31701.4000.56118.0000.008034.0000	ELKAY REFRIDGERATED WATER DISPENSER &	\$616.00
						Check Total:	\$616.00
42635	01/29/2020	2082	KIT CARSON ELECTRIC COOPERATIVE INC	12/2/19-1/2/20	11000.2600.54411.0000.008047.0000	2019-2020 - ENES ELECTRICITY	\$1,598.97
42635	01/29/2020	2082	KIT CARSON ELECTRIC COOPERATIVE INC	12/2/19-1/2/20	11000.2600.54411.0000.008048.0000	2019-2020 - ENMS ELECTRICITY	\$1,598.96
						Check Total:	\$3,197.93
42636	01/29/2020	2082	MARY K. LLOYD	ED158	24154.1000.53330.1010.008000.0000	LITERACY ASSESSMENT & EVALUATION	\$400.00
						Check Total:	\$400.00
42637	01/29/2020	2082	MATTHEW BOWERS	2020-1	11000.2100.53218.2000.008033.0000	2019 - 2020 - O&M SERVICES	\$862.75
						Check Total:	\$862.75
42638	01/29/2020	2082	NATURE SCAPES INC	18310	31701.4000.57331.0000.008033.0000	RESTROOM REFINISH AT CIMARRON	\$2,398.50
42638	01/29/2020	2082	NATURE SCAPES INC	18310	31701.4000.57331.0000.008036.0000	RESTROOM REFINISH AT CIMARRON	\$2,398.50
42638	01/29/2020	2082	NATURE SCAPES INC	18315	31701.4000.57331.0000.008033.0000	RESTROOM REFINISH AT CIMARRON	\$7,592.50
42638	01/29/2020	2082	NATURE SCAPES INC	18315	31701.4000.57331.0000.008036.0000	RESTROOM REFINISH AT CIMARRON	\$7,592.50
						Check Total:	\$19,982.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
42645	01/29/2020	2082	V2 VENTURES, LLC	509610	31900.4000.56118.0000.008036.0000	SATELLITE INTERNET CHARGES – CMS & ENS	\$34.40
Check Total:							\$68.80
42646	01/29/2020	2082	WEX BANK	63108872.	11000.1000.55817.9000.008034.0000	FLEET FUEL	\$343.07
42646	01/29/2020	2082	WEX BANK	63108872.	11000.2100.55813.0000.008000.0000	FLEET FUEL	\$159.48
42646	01/29/2020	2082	WEX BANK	63108872.	11000.2300.55813.0000.008000.0000	FLEET FUEL	\$155.48
42646	01/29/2020	2082	WEX BANK	63108872.	11000.2600.55813.0000.008000.0000	FLEET FUEL	\$318.38
42646	01/29/2020	2082	WEX BANK	63108872.	11000.2600.55813.0000.008034.0000	FLEET FUEL	\$19.53
42646	01/29/2020	2082	WEX BANK	63108872.	11000.2600.55813.0000.008047.0000	FLEET FUEL	\$85.76
42646	01/29/2020	2082	WEX BANK	63108872.	13000.2700.55813.0000.008000.0000	FLEET FUEL	\$45.57
42646	01/29/2020	2082	WEX BANK	63108872.	21000.3100.53711.0000.008000.0000	FLEET FUEL	\$28.98
42646	01/29/2020	2082	WEX BANK	63108872.	24132.1000.53330.1010.008000.0000	FLEET FUEL	\$41.56
Check Total:							\$1,197.81
42647	01/29/2020	2082	WHITE SANDS DRUG & ALCOHOL COMPLIANCE	20-087	11000.2300.55915.0000.008000.0000	2019 –2020 QUARTERLY DRUG & ALCOHOL	\$810.00
Check Total:							\$810.00
Bank Total:							\$329,760.03
Manual Checks Recap							
42537	01/08/2020	11443	NEW MEXICO PUBLIC EDUCATION DEPARTMENT	MANUAL	13000.0000.32200.0000.000000.0000	FUND BALANCE	\$7.59
Check Total:							\$7.59
42538	01/10/2020	11444	MORENO VALLEY HIGH SCHOOL	MANUAL	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL	\$69,476.12
Check Total:							\$69,476.12
Manual Checks Total:							\$69,483.71

<u>Fund</u>	<u>Amount</u>
11000	\$148,185.65
13000	\$9,855.47
21000	\$17,067.54
22000	\$1,017.00
23403	\$2,162.32
23407	\$163.07
23426	\$270.13
23442	\$80.00
23446	\$5,687.97
23448	\$2,502.72
23464	\$1,261.30
23465	\$250.00
23488	\$32.50
24132	\$41.56
24154	\$400.00
25153	\$2,785.98
27109	\$28,346.71
27126	\$122.71
31701	\$80,702.61
31900	\$41,234.80
Fund Totals:	\$342,170.04

End of Report

Disbursements Grand Total: \$342,170.04

Cimarron Municipal Schools

Deposit Listing

Date: 01/01/2020 - 01/31/2020

ACTIVITIES

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
363035348	01/07/2020	ENEMS - BOX TOP DONATION	\$0.00	\$101.90	\$101.90
363035349	01/08/2020	CHS - SHOP FEES	\$62.00	\$36.00	\$98.00
363035350	01/08/2020	CHS - STICKERS	\$20.00	\$0.00	\$20.00
363035351	01/08/2020	CHS - LIFETOUCH REBATE	\$0.00	\$133.37	\$133.37
363035352	01/10/2020	CEMS - SNACK SALES	\$38.50	\$0.00	\$38.50
363035353	01/10/2020	CEMS - PICKLE SALES	\$10.00	\$13.00	\$23.00
363035354	01/10/2020	CEMS - SKI & SNOWBOARD TRIPS	\$60.00	\$80.00	\$140.00
363035355	01/06/2020	CHS - SKI & SNOWBOARD TRIPS	\$0.00	\$100.00	\$100.00
363035356	01/10/2020	CHS - CONCESSIONS	\$208.00	\$0.00	\$208.00
363035357	01/10/2020	CHS - SHOOTING SHIRTS	\$445.00	\$520.00	\$965.00
363035358	01/15/2020	CHS - CONCESSIONS	\$750.25	\$0.00	\$750.25
363035359	01/15/2020	CHS - WOOD SHOP	\$0.00	\$110.00	\$110.00
363035360	01/15/2020	CHS - CONCESSIONS	\$1,005.00	\$72.00	\$1,077.00
363035361	01/15/2020	CHS - FREE THROW SHOOT	\$47.00	\$0.00	\$47.00
363035362	01/16/2020	CIMARRON MUNICIPAL SCHOOLS - RETIREMENT PLAQUES	\$0.00	\$60.00	\$60.00
363035363	01/16/2020	CHS - SNACK SALES	\$27.00	\$0.00	\$27.00
363035364	01/22/2020	CHS - CONCESSION	\$882.00	\$64.00	\$946.00
363035365	01/22/2020	CHS - BOOT CAMP	\$100.00	\$365.00	\$465.00
363035366	01/22/2020	ENEMS - DONATION	\$0.00	\$100.00	\$100.00
363035367	01/22/2020	ENEMS - KIT CARSON DONATION	\$0.00	\$150.00	\$150.00
363035368	01/21/2020	CHS - SNACK SALES	\$44.00	\$0.00	\$44.00
363035369	01/21/2020	CHS - CONCESSIONS	\$441.50	\$64.00	\$505.50
363035370	01/23/2020	CHS - DRAMA CLUB DONATION	\$10.00	\$500.00	\$510.00
363035371	01/23/2020	CHS ACTIVITY - SNACKS	\$46.00	\$0.00	\$46.00
363035372	01/24/2020	CHS - PIZZA FUNDRAISER	\$878.00	\$892.00	\$1,770.00
363035373	01/24/2020	CHS - SNACK SALES	\$27.00	\$0.00	\$27.00
363035374	01/24/2020	CHS - PIZZA FUNDRAISER	\$72.00	\$242.00	\$314.00
363035375	01/24/2020	CHS - CANDY GRAMS	\$80.00	\$0.00	\$80.00
363035376	01/29/2020	CHS - CONCESSIONS	\$1,344.75	\$0.00	\$1,344.75
363035377	01/28/2020	CHS - SNACK SALES	\$35.00	\$0.00	\$35.00

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	
363035378	01/28/2020	CHS - SHOOTING SHIRTS	\$324.00	\$131.00	\$455.00	
363035379	01/28/2020	CHS	\$25.00	\$0.00	\$25.00	
363035380	01/28/2020	CHS - BOOT CAMP	\$140.00	\$125.00	\$265.00	
363035381	01/28/2020	ENEMS - DONATIONS	\$0.00	\$5,259.08	\$5,259.08	
363035382	01/28/2020	ENEMS - DONATIONS	\$0.00	\$576.87	\$576.87	
363035383	01/29/2020	CHS - SNACK SALES	\$25.25	\$0.00	\$25.25	
363035384	01/28/2020	CEMS - LIFETOUCH REBATE	\$0.00	\$450.87	\$450.87	
363035385	01/29/2020	CEMS - PICKLE SALES	\$42.00	\$0.00	\$42.00	
363035386	01/31/2020	CHS - CONCESSIONS	\$1,000.00	\$11.00	\$1,011.00	
363035391	01/31/2020	CHS - RAM SHIRTS	\$540.00	\$841.00	\$1,381.00	
363035392	01/31/2020	CHS - PIZZA FUNDRAISER	\$335.00	\$728.00	\$1,063.00	
Total Deposits for Bank:		41	Total Amount:	\$9,064.25	\$11,726.09	\$20,790.34

OPERATIONAL

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
363035357	01/23/2020	USDA - NOVEMBER 2019	\$0.00	\$18,469.48	\$18,469.48
363035367	01/07/2020	ENEMS - PRE-K	\$0.00	\$150.00	\$150.00
363035368	01/07/2020	ENEMS - CAFETERIA	\$22.90	\$0.00	\$22.90
363035369	01/08/2020	CHS - CAFETERIA	\$0.00	\$80.00	\$80.00
363035370	01/08/2020	CEMS - CAFETERIA	\$37.50	\$136.00	\$173.50
363035371	01/08/2020	ENEMS - CAFETERIA	\$88.00	\$50.00	\$138.00
363035372	01/09/2020	ENEMS - CAFETERIA	\$76.75	\$28.00	\$104.75
363035373	01/10/2020	ENEMS - CAFETERIA	\$24.50	\$100.00	\$124.50
363035374	01/09/2020	CEMS - CAFETERIA	\$0.00	\$2.50	\$2.50
363035375	01/09/2020	CHS - CAFETERIA	\$6.00	\$3.00	\$9.00
363035376	01/07/2020	CHS - CAFETERIA	\$7.00	\$222.00	\$229.00
363035377	01/07/2020	CEMS - CAFETERIA	\$1.00	\$461.50	\$462.50
363035378	01/10/2020	CEMS - CAFETERIA	\$0.00	\$2.50	\$2.50
363035379	01/10/2020	CHS - CAFETERIA	\$0.00	\$3.00	\$3.00
363035380	01/10/2020	CHS - GATE VS MORA	\$192.00	\$0.00	\$192.00
363035381	01/14/2020	HPRED - DECEMBER MEDICAID	\$0.00	\$1,919.32	\$1,919.32
363035382	01/14/2020	UNITED STATES POSTAL SERVICE - JANUARY RENT	\$0.00	\$459.17	\$459.17
363035383	01/10/2020	NMPED - 24106 - IDEA B - ENTITLEMENT	\$0.00	\$10,458.51	\$10,458.51
363035384	01/10/2020	NMPED - 24106 - IDEA B - ENTITLEMENT	\$0.00	\$9,929.04	\$9,929.04
363035385	01/10/2020	SEG OPERATIONAL - JANUARY 2020	\$0.00	\$433,307.00	\$433,307.00
363035386	01/15/2020	PERGOLA KITS USA - REFUND FOR ENGINEERING	\$0.00	\$1,200.00	\$1,200.00
363035387	01/14/2020	ENEMS - CAFETERIA	\$5.30	\$0.00	\$5.30
363035388	01/15/2020	ENEMS - CAFETERIA	\$5.00	\$170.00	\$175.00
363035389	01/15/2020	CHS - GATE MONEY VS CLAYTON	\$238.00	\$0.00	\$238.00
363035390	01/15/2020	CHS - CAFETERIA	\$106.00	\$45.00	\$151.00
363035391	01/15/2020	CEMS - CAFETERIA	\$21.00	\$80.00	\$101.00
363035392	01/15/2020	CHS - GATE MONEY VS MESA VISTA	\$550.00	\$0.00	\$550.00
363035393	01/16/2020	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$458.17	\$458.17
363035394	01/16/2020	CIMARRON MUNICIPAL SCHOOLS - DONATION TO ATHLETICS	\$0.00	\$80.00	\$80.00
363035395	01/16/2020	ENEMS - CAFETERIA	\$18.70	\$0.00	\$18.70
363035396	01/16/2020	ENEMS - PRE-K	\$150.00	\$150.00	\$300.00
363035397	01/22/2020	CHS - GATE MONEY VS CLAYTON	\$493.00	\$0.00	\$493.00
363035398	01/22/2020	ENEMS - CAFETERIA	\$74.00	\$0.00	\$74.00

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
363035399	01/22/2020	CHS - CAFETERIA	\$21.00	\$3.00	\$24.00
363035400	01/21/2020	CHS - GATE MONEY VS WAGON MOUND	\$303.00	\$0.00	\$303.00
363035401	01/21/2020	ENEMS - PRE-K	\$100.00	\$0.00	\$100.00
363035402	01/21/2020	ENEMS - CAFETERIA	\$22.50	\$0.00	\$22.50
363035403	01/23/2020	ENEMS - CAFETERIA	\$20.50	\$0.00	\$20.50
363035404	01/24/2020	NMPED - 13000 - TRANSPORTATION - JANUARY 2020	\$0.00	\$41,934.00	\$41,934.00
363035405	01/24/2020	CEMS - CAFETERIA	\$5.00	\$0.00	\$5.00
363035406	01/29/2020	ENEMS - CAFETERIA	\$106.00	\$0.00	\$106.00
363035407	01/28/2020	CHS - GATE MONEY VS SPRINGER	\$1,237.00	\$40.00	\$1,277.00
363035408	01/28/2020	ENEMS - CAFETERIA	\$72.50	\$0.00	\$72.50
363035409	01/29/2020	CEMS - CAFETERIA	\$23.50	\$0.00	\$23.50
363035410	01/29/2020	CHS - CAFETERIA	\$7.00	\$0.00	\$7.00
363035411	01/28/2020	CEMS - PRE-K	\$0.00	\$150.00	\$150.00
363035412	01/30/2020	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$63.57	\$63.57
363035413	01/30/2020	CIMARRON MUNICIPAL SCHOOLS - DIESEL & WAGES	\$0.00	\$222.72	\$222.72
363035418	01/31/2020	CHS - CAFETERIA	\$24.50	\$0.00	\$24.50
363035419	01/31/2020	ENEMS - CAFETERIA	\$69.50	\$0.00	\$69.50
Total Deposits for Bank:		50	Total Amount:	\$4,128.65	\$520,377.48
Total Deposits:		91	Total Amount:	\$13,192.90	\$532,103.57

End of Report

Cimarron Municipal Schools

Date: 1/1/2020 - 1/31/2020

REVENUE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$158,480.00)	\$0.00	(\$158,480.00)	\$0.00	(\$39,645.59)	(\$118,834.41)	\$0.00	(\$118,834.41)	74.98%
11000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$13,774.00)	\$0.00	(\$13,774.00)	\$0.00	\$0.00	(\$13,774.00)	\$0.00	(\$13,774.00)	100.00%
11000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$22,000.00)	\$0.00	(\$22,000.00)	\$0.00	(\$13,651.27)	(\$8,348.73)	\$0.00	(\$8,348.73)	37.95%
11000.0000.41910.0000.000000.0000	RENTALS	(\$60,100.00)	\$0.00	(\$60,100.00)	(\$459.17)	(\$17,464.19)	(\$42,635.81)	\$0.00	(\$42,635.81)	70.94%
11000.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,350.00)	\$14,350.00	\$0.00	\$14,350.00	0.00%
11000.0000.41922.0000.000000.0000	INSTRUCTIONAL SUPPORT - CATEGORICAL	(\$13,000.00)	\$0.00	(\$13,000.00)	(\$700.00)	(\$4,225.00)	(\$8,775.00)	\$0.00	(\$8,775.00)	67.50%
11000.0000.41923.0000.000000.0000	ADMINISTRATION - CATEGORICAL	(\$43,000.00)	\$0.00	(\$43,000.00)	\$0.00	(\$23,000.00)	(\$20,000.00)	\$0.00	(\$20,000.00)	46.51%
11000.0000.43101.0000.000000.0000	STATE EQUALIZATION GUARANTEE	(\$4,354,777.00)	\$0.00	(\$4,354,777.00)	(\$362,413.00)	(\$2,538,831.00)	(\$1,815,946.00)	\$0.00	(\$1,815,946.00)	41.70%
11000.0000.43120.0000.000000.0000	CHARTER SCHOOL ADMIN REVENUE	(\$17,014.00)	\$0.00	(\$17,014.00)	(\$1,417.88)	(\$9,925.14)	(\$7,088.86)	\$0.00	(\$7,088.86)	41.66%
11000.0000.46100.0000.000000.0000	CAPITAL CONTRIBUTIONS	\$0.00	(\$16,590.00)	(\$16,590.00)	\$0.00	(\$16,590.30)	\$0.30	\$0.00	\$0.30	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$4,682,145.00)	(\$16,590.00)	(\$4,698,735.00)	(\$364,990.05)	(\$2,677,682.49)	(\$2,021,052.51)	\$0.00	(\$2,021,052.51)	43.01%
	FUND: OPERATIONAL - 11000	(\$4,682,145.00)	(\$16,590.00)	(\$4,698,735.00)	(\$364,990.05)	(\$2,677,682.49)	(\$2,021,052.51)	\$0.00	(\$2,021,052.51)	43.01%
13000.0000.43206.0000.000000.0000	TRANSPORTATION DISTRIBUTION	(\$461,269.00)	\$0.00	(\$461,269.00)	(\$41,934.00)	(\$293,538.00)	(\$167,731.00)	\$0.00	(\$167,731.00)	36.36%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$461,269.00)	\$0.00	(\$461,269.00)	(\$41,934.00)	(\$293,538.00)	(\$167,731.00)	\$0.00	(\$167,731.00)	36.36%
	FUND: PUPIL TRANSPORTATION - 13000	(\$461,269.00)	\$0.00	(\$461,269.00)	(\$41,934.00)	(\$293,538.00)	(\$167,731.00)	\$0.00	(\$167,731.00)	36.36%
14000.0000.43207.0000.000000.0000	INSTRUCTIONAL MATERIALS - CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.00)	\$1.00	\$0.00	\$1.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.00)	\$1.00	\$0.00	\$1.00	0.00%
	FUND: INSTRUCTIONAL MATERIALS - 14000	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.00)	\$1.00	\$0.00	\$1.00	0.00%
21000.0000.41603.0000.000000.0000	FEES-ADULTS/FOOD SERVICES	(\$4,300.00)	\$0.00	(\$4,300.00)	(\$492.00)	(\$2,731.50)	(\$1,568.50)	\$0.00	(\$1,568.50)	36.48%
21000.0000.41604.0000.000000.0000	FEES-STUDENTS/FOOD SERVICES	(\$23,000.00)	\$0.00	(\$23,000.00)	(\$1,760.15)	(\$12,500.23)	(\$10,499.77)	\$0.00	(\$10,499.77)	45.65%
21000.0000.43215.0000.000000.0000	INTER GOVERNMENTAL CONTRACT REVENUE	(\$1,900.00)	\$0.00	(\$1,900.00)	\$0.00	\$0.00	(\$1,900.00)	\$0.00	(\$1,900.00)	100.00%
21000.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$214,896.00)	\$0.00	(\$214,896.00)	\$0.00	(\$101,054.83)	(\$113,841.17)	\$0.00	(\$113,841.17)	52.98%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$244,096.00)	\$0.00	(\$244,096.00)	(\$2,252.15)	(\$116,286.56)	(\$127,809.44)	\$0.00	(\$127,809.44)	52.36%
	FUND: FOOD SERVICES - 21000	(\$244,096.00)	\$0.00	(\$244,096.00)	(\$2,252.15)	(\$116,286.56)	(\$127,809.44)	\$0.00	(\$127,809.44)	52.36%
22000.0000.41701.0000.000000.0000	FEES - ACTIVITIES	(\$13,000.00)	\$0.00	(\$13,000.00)	(\$3,133.00)	(\$9,507.75)	(\$3,492.25)	\$0.00	(\$3,492.25)	26.86%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$13,000.00)	\$0.00	(\$13,000.00)	(\$3,133.00)	(\$9,507.75)	(\$3,492.25)	\$0.00	(\$3,492.25)	26.86%
	FUND: ATHLETICS - 22000	(\$13,000.00)	\$0.00	(\$13,000.00)	(\$3,133.00)	(\$9,507.75)	(\$3,492.25)	\$0.00	(\$3,492.25)	26.86%
24101.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$109,989.00)	\$0.00	(\$109,989.00)	\$0.00	(\$38,391.49)	(\$71,597.51)	\$0.00	(\$71,597.51)	65.10%
24101.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	(\$16,329.00)	\$0.00	(\$16,329.00)	\$0.00	\$0.00	(\$16,329.00)	\$0.00	(\$16,329.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$126,318.00)	\$0.00	(\$126,318.00)	\$0.00	(\$38,391.49)	(\$87,926.51)	\$0.00	(\$87,926.51)	69.61%
	FUND: TITLE I - IASA - 24101	(\$126,318.00)	\$0.00	(\$126,318.00)	\$0.00	(\$38,391.49)	(\$87,926.51)	\$0.00	(\$87,926.51)	69.61%
24106.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$133,404.00)	\$0.00	(\$133,404.00)	(\$20,387.55)	(\$84,992.07)	(\$48,411.93)	\$0.00	(\$48,411.93)	36.29%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$133,404.00)	\$0.00	(\$133,404.00)	(\$20,387.55)	(\$84,992.07)	(\$48,411.93)	\$0.00	(\$48,411.93)	36.29%
	FUND: ENTITLEMENT IDEA-B - 24106	(\$133,404.00)	\$0.00	(\$133,404.00)	(\$20,387.55)	(\$84,992.07)	(\$48,411.93)	\$0.00	(\$48,411.93)	36.29%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
24109.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$11,294.00)	\$0.00	(\$11,294.00)	\$0.00	(\$7,028.10)	(\$4,265.90)	\$0.00	(\$4,265.90)	37.77%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$11,294.00)	\$0.00	(\$11,294.00)	\$0.00	(\$7,028.10)	(\$4,265.90)	\$0.00	(\$4,265.90)	37.77%
	FUND: PRESCHOOL IDEA-B - 24109	(\$11,294.00)	\$0.00	(\$11,294.00)	\$0.00	(\$7,028.10)	(\$4,265.90)	\$0.00	(\$4,265.90)	37.77%
24118.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$2,661.00)	(\$2,661.00)	\$0.00	\$0.00	(\$2,661.00)	\$0.00	(\$2,661.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$2,661.00)	(\$2,661.00)	\$0.00	\$0.00	(\$2,661.00)	\$0.00	(\$2,661.00)	100.00%
	FUND: FRESH FRUIT AND VEGETABLE - 24118	\$0.00	(\$2,661.00)	(\$2,661.00)	\$0.00	\$0.00	(\$2,661.00)	\$0.00	(\$2,661.00)	100.00%
24132.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00	(\$25,749.89)	\$5,749.89	\$0.00	\$5,749.89	-28.75%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00	(\$25,749.89)	\$5,749.89	\$0.00	\$5,749.89	-28.75%
	FUND: IDEA-B RESULTS PLAN - 24132	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00	(\$25,749.89)	\$5,749.89	\$0.00	\$5,749.89	-28.75%
24154.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$14,946.00)	\$0.00	(\$14,946.00)	\$0.00	(\$12,666.74)	(\$2,279.26)	\$0.00	(\$2,279.26)	15.25%
24154.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	(\$16,321.00)	\$0.00	(\$16,321.00)	\$0.00	\$0.00	(\$16,321.00)	\$0.00	(\$16,321.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$31,267.00)	\$0.00	(\$31,267.00)	\$0.00	(\$12,666.74)	(\$18,600.26)	\$0.00	(\$18,600.26)	59.49%
	FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154	(\$31,267.00)	\$0.00	(\$31,267.00)	\$0.00	(\$12,666.74)	(\$18,600.26)	\$0.00	(\$18,600.26)	59.49%
24183.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,828.00)	\$20,828.00	\$0.00	\$20,828.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,828.00)	\$20,828.00	\$0.00	\$20,828.00	0.00%
	FUND: USDA EQUIPMENT - 24183	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,828.00)	\$20,828.00	\$0.00	\$20,828.00	0.00%
24189.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$23,905.97)	\$13,905.97	\$0.00	\$13,905.97	-139.06%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$23,905.97)	\$13,905.97	\$0.00	\$13,905.97	-139.06%
	FUND: TITLE IV - 24189	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$23,905.97)	\$13,905.97	\$0.00	\$13,905.97	-139.06%
25153.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	(\$52,408.00)	\$0.00	(\$52,408.00)	(\$1,919.32)	(\$9,692.03)	(\$42,715.97)	\$0.00	(\$42,715.97)	81.51%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$52,408.00)	\$0.00	(\$52,408.00)	(\$1,919.32)	(\$9,692.03)	(\$42,715.97)	\$0.00	(\$42,715.97)	81.51%
	FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153	(\$52,408.00)	\$0.00	(\$52,408.00)	(\$1,919.32)	(\$9,692.03)	(\$42,715.97)	\$0.00	(\$42,715.97)	81.51%
25233.0000.44301.0000.000000.0000	OTHER RESTRICTED GRANTS-FED DIRECT	(\$9,696.00)	(\$11,163.00)	(\$20,859.00)	\$0.00	(\$6,075.60)	(\$14,783.40)	\$0.00	(\$14,783.40)	70.87%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$9,696.00)	(\$11,163.00)	(\$20,859.00)	\$0.00	(\$6,075.60)	(\$14,783.40)	\$0.00	(\$14,783.40)	70.87%
	FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233	(\$9,696.00)	(\$11,163.00)	(\$20,859.00)	\$0.00	(\$6,075.60)	(\$14,783.40)	\$0.00	(\$14,783.40)	70.87%
26156.0000.41921.0000.000000.0000	INSTUCTIONAL - CATEGORICAL	\$0.00	(\$12,500.00)	(\$12,500.00)	\$0.00	(\$12,500.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$12,500.00)	(\$12,500.00)	\$0.00	(\$12,500.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TURNER FOUNDATION - 26156	\$0.00	(\$12,500.00)	(\$12,500.00)	\$0.00	(\$12,500.00)	\$0.00	\$0.00	\$0.00	0.00%
27103.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$1,384.00)	(\$1,384.00)	\$0.00	\$0.00	(\$1,384.00)	\$0.00	(\$1,384.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$1,384.00)	(\$1,384.00)	\$0.00	\$0.00	(\$1,384.00)	\$0.00	(\$1,384.00)	100.00%
	FUND: 2009 DUAL CREDIT IM/HB2 - 27103	\$0.00	(\$1,384.00)	(\$1,384.00)	\$0.00	\$0.00	(\$1,384.00)	\$0.00	(\$1,384.00)	100.00%
27107.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$6,388.00)	(\$12,519.00)	(\$18,907.00)	\$0.00	(\$5,100.20)	(\$13,806.80)	\$0.00	(\$13,806.80)	73.02%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$6,388.00)	(\$12,519.00)	(\$18,907.00)	\$0.00	(\$5,100.20)	(\$13,806.80)	\$0.00	(\$13,806.80)	73.02%
	FUND: 2012 GO BOND - 27107	(\$6,388.00)	(\$12,519.00)	(\$18,907.00)	\$0.00	(\$5,100.20)	(\$13,806.80)	\$0.00	(\$13,806.80)	73.02%
27109.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$35,753.00)	(\$35,753.00)	\$0.00	(\$35,753.35)	\$0.35	\$0.00	\$0.35	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$35,753.00)	(\$35,753.00)	\$0.00	(\$35,753.35)	\$0.35	\$0.00	\$0.35	0.00%
	FUND: INSTRUCTIONAL MATERIALS-GAA 2019 - 27109	\$0.00	(\$35,753.00)	(\$35,753.00)	\$0.00	(\$35,753.35)	\$0.35	\$0.00	\$0.35	0.00%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27149.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$147,000.00)	(\$63,000.00)	(\$210,000.00)	\$0.00	(\$43,713.99)	(\$166,286.01)	\$0.00	(\$166,286.01)	79.18%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$147,000.00)	(\$63,000.00)	(\$210,000.00)	\$0.00	(\$43,713.99)	(\$166,286.01)	\$0.00	(\$166,286.01)	79.18%
	FUND: PREK INITIATIVE - 27149	(\$147,000.00)	(\$63,000.00)	(\$210,000.00)	\$0.00	(\$43,713.99)	(\$166,286.01)	\$0.00	(\$166,286.01)	79.18%
27155.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$1,141.00)	(\$1,141.00)	\$0.00	\$0.00	(\$1,141.00)	\$0.00	(\$1,141.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$1,141.00)	(\$1,141.00)	\$0.00	\$0.00	(\$1,141.00)	\$0.00	(\$1,141.00)	100.00%
	FUND: BREAKFAST FOR ELEM STUDENTS - 27155	\$0.00	(\$1,141.00)	(\$1,141.00)	\$0.00	\$0.00	(\$1,141.00)	\$0.00	(\$1,141.00)	100.00%
29102.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$100,000.00	\$0.00	\$100,000.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$100,000.00	\$0.00	\$100,000.00	0.00%
	FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102	\$0.00	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$100,000.00	\$0.00	\$100,000.00	0.00%
31600.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	(\$545.63)	\$545.63	\$0.00	\$545.63	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$545.63)	\$545.63	\$0.00	\$545.63	0.00%
	FUND: HB 33 - 31600	\$0.00	\$0.00	\$0.00	\$0.00	(\$545.63)	\$545.63	\$0.00	\$545.63	0.00%
31700.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,963.00)	\$26,963.00	\$0.00	\$26,963.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,963.00)	\$26,963.00	\$0.00	\$26,963.00	0.00%
	FUND: STATE MATCH SB-9 - 31700	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,963.00)	\$26,963.00	\$0.00	\$26,963.00	0.00%
31701.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$807,508.00)	\$0.00	(\$807,508.00)	\$0.00	(\$170,592.85)	(\$636,915.15)	\$0.00	(\$636,915.15)	78.87%
31701.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$55,098.00)	\$0.00	(\$55,098.00)	\$0.00	\$0.00	(\$55,098.00)	\$0.00	(\$55,098.00)	100.00%
31701.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,146.91)	\$4,146.91	\$0.00	\$4,146.91	0.00%
31701.0000.41953.0000.000000.0000	INSURANCE RECOVERIES	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,678.24)	\$11,678.24	\$0.00	\$11,678.24	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$862,606.00)	\$0.00	(\$862,606.00)	\$0.00	(\$186,418.00)	(\$676,188.00)	\$0.00	(\$676,188.00)	78.39%
	FUND: CAPITAL IMPROVEMENTS SB-9 - 31701	(\$862,606.00)	\$0.00	(\$862,606.00)	\$0.00	(\$186,418.00)	(\$676,188.00)	\$0.00	(\$676,188.00)	78.39%
31900.0000.41500.0000.000000.0000	INTEREST INCOME	(\$6,000.00)	\$0.00	(\$6,000.00)	(\$659.33)	(\$8,378.45)	\$2,378.45	\$0.00	\$2,378.45	-39.64%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$6,000.00)	\$0.00	(\$6,000.00)	(\$659.33)	(\$8,378.45)	\$2,378.45	\$0.00	\$2,378.45	-39.64%
	FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900	(\$6,000.00)	\$0.00	(\$6,000.00)	(\$659.33)	(\$8,378.45)	\$2,378.45	\$0.00	\$2,378.45	-39.64%
41000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$447,185.00)	\$0.00	(\$447,185.00)	\$0.00	(\$118,511.12)	(\$328,673.88)	\$0.00	(\$328,673.88)	73.50%
41000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$33,659.00)	\$0.00	(\$33,659.00)	\$0.00	\$0.00	(\$33,659.00)	\$0.00	(\$33,659.00)	100.00%
41000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$1,300.00)	\$0.00	(\$1,300.00)	\$0.00	(\$1,883.64)	\$583.64	\$0.00	\$583.64	-44.90%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$482,144.00)	\$0.00	(\$482,144.00)	\$0.00	(\$120,394.76)	(\$361,749.24)	\$0.00	(\$361,749.24)	75.03%
	FUND: DEBT SERVICES - 41000	(\$482,144.00)	\$0.00	(\$482,144.00)	\$0.00	(\$120,394.76)	(\$361,749.24)	\$0.00	(\$361,749.24)	75.03%
43000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$490,171.00)	\$0.00	(\$490,171.00)	\$0.00	(\$127,898.52)	(\$362,272.48)	\$0.00	(\$362,272.48)	73.91%
43000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$54,463.00)	\$0.00	(\$54,463.00)	\$0.00	\$0.00	(\$54,463.00)	\$0.00	(\$54,463.00)	100.00%
43000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$1,500.00)	\$0.00	(\$1,500.00)	\$0.00	(\$484.08)	(\$1,015.92)	\$0.00	(\$1,015.92)	67.73%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$546,134.00)	\$0.00	(\$546,134.00)	\$0.00	(\$128,382.60)	(\$417,751.40)	\$0.00	(\$417,751.40)	76.49%
	FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000	(\$546,134.00)	\$0.00	(\$546,134.00)	\$0.00	(\$128,382.60)	(\$417,751.40)	\$0.00	(\$417,751.40)	76.49%
Grand Total:		(\$7,845,169.00)	(\$156,711.00)	(\$8,001,880.00)	(\$435,275.40)	(\$3,994,495.67)	(\$4,007,384.33)	\$0.00	(\$4,007,384.33)	50.08%

End of Report

Cimarron Municipal Schools

Date: 1/1/2020 - 1/31/2020

BOARD EXPENDITURE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.00000.0000.000000.0000	UNDESIGNATED	\$4,876,522.00	\$81,966.00	\$4,958,488.00	\$392,781.58	\$2,362,370.13	\$2,596,117.87	\$2,139,340.50	\$456,777.37	9.21%
	FUND: OPERATIONAL - 11000	\$4,876,522.00	\$81,966.00	\$4,958,488.00	\$392,781.58	\$2,362,370.13	\$2,596,117.87	\$2,139,340.50	\$456,777.37	9.21%
13000.0000.00000.0000.000000.0000	UNDESIGNATED	\$461,269.00	\$0.00	\$461,269.00	\$38,120.21	\$252,458.32	\$208,810.68	\$191,624.57	\$17,186.11	3.73%
	FUND: PUPIL TRANSPORTATION - 13000	\$461,269.00	\$0.00	\$461,269.00	\$38,120.21	\$252,458.32	\$208,810.68	\$191,624.57	\$17,186.11	3.73%
14000.0000.00000.0000.000000.0000	UNDESIGNATED	\$45,971.00	(\$131.00)	\$45,840.00	\$0.00	\$12,347.17	\$33,492.83	\$0.00	\$33,492.83	73.06%
	FUND: INSTRUCTIONAL MATERIALS - 14000	\$45,971.00	(\$131.00)	\$45,840.00	\$0.00	\$12,347.17	\$33,492.83	\$0.00	\$33,492.83	73.06%
21000.0000.00000.0000.000000.0000	UNDESIGNATED	\$273,486.00	(\$354.00)	\$273,132.00	\$20,687.55	\$138,926.32	\$134,205.68	\$133,926.54	\$279.14	0.10%
	FUND: FOOD SERVICES - 21000	\$273,486.00	(\$354.00)	\$273,132.00	\$20,687.55	\$138,926.32	\$134,205.68	\$133,926.54	\$279.14	0.10%
22000.0000.00000.0000.000000.0000	UNDESIGNATED	\$34,879.00	\$5,838.00	\$40,717.00	\$1,017.00	\$11,132.65	\$29,584.35	\$8,697.06	\$20,887.29	51.30%
	FUND: ATHLETICS - 22000	\$34,879.00	\$5,838.00	\$40,717.00	\$1,017.00	\$11,132.65	\$29,584.35	\$8,697.06	\$20,887.29	51.30%
24101.0000.00000.0000.000000.0000	UNDESIGNATED	\$126,318.00	\$0.00	\$126,318.00	\$6,981.38	\$47,887.77	\$78,430.23	\$43,348.84	\$35,081.39	27.77%
	FUND: TITLE I - IASA - 24101	\$126,318.00	\$0.00	\$126,318.00	\$6,981.38	\$47,887.77	\$78,430.23	\$43,348.84	\$35,081.39	27.77%
24106.0000.00000.0000.000000.0000	UNDESIGNATED	\$133,404.00	\$0.00	\$133,404.00	\$9,941.86	\$56,393.18	\$77,010.82	\$63,863.79	\$13,147.03	9.86%
	FUND: ENTITLEMENT IDEA-B - 24106	\$133,404.00	\$0.00	\$133,404.00	\$9,941.86	\$56,393.18	\$77,010.82	\$63,863.79	\$13,147.03	9.86%
24109.0000.00000.0000.000000.0000	UNDESIGNATED	\$11,294.00	\$0.00	\$11,294.00	\$981.48	\$5,526.39	\$5,767.61	\$6,375.14	(\$607.53)	-5.38%
	FUND: PRESCHOOL IDEA-B - 24109	\$11,294.00	\$0.00	\$11,294.00	\$981.48	\$5,526.39	\$5,767.61	\$6,375.14	(\$607.53)	-5.38%
24118.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$2,661.00	\$2,661.00	\$0.00	\$0.00	\$2,661.00	\$2,661.00	\$0.00	0.00%
	FUND: FRESH FRUIT AND VEGETABLE - 24118	\$0.00	\$2,661.00	\$2,661.00	\$0.00	\$0.00	\$2,661.00	\$2,661.00	\$0.00	0.00%
24132.0000.00000.0000.000000.0000	UNDESIGNATED	\$20,000.00	\$0.00	\$20,000.00	\$41.56	\$145.34	\$19,854.66	\$0.00	\$19,854.66	99.27%
	FUND: IDEA-B RESULTS PLAN - 24132	\$20,000.00	\$0.00	\$20,000.00	\$41.56	\$145.34	\$19,854.66	\$0.00	\$19,854.66	99.27%
24154.0000.00000.0000.000000.0000	UNDESIGNATED	\$31,267.00	\$0.00	\$31,267.00	\$818.40	\$4,135.12	\$27,131.88	\$3,567.86	\$23,564.02	75.36%
	FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154	\$31,267.00	\$0.00	\$31,267.00	\$818.40	\$4,135.12	\$27,131.88	\$3,567.86	\$23,564.02	75.36%
24189.0000.00000.0000.000000.0000	UNDESIGNATED	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TITLE IV - 24189	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%
25153.0000.00000.0000.000000.0000	UNDESIGNATED	\$52,408.00	\$0.00	\$52,408.00	\$4,706.72	\$14,398.75	\$38,009.25	\$29,041.50	\$8,967.75	17.11%
	FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153	\$52,408.00	\$0.00	\$52,408.00	\$4,706.72	\$14,398.75	\$38,009.25	\$29,041.50	\$8,967.75	17.11%
25233.0000.00000.0000.000000.0000	UNDESIGNATED	\$9,696.00	\$11,163.00	\$20,859.00	\$1,414.69	\$7,738.77	\$13,120.23	\$1,540.89	\$11,579.34	55.51%
	FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233	\$9,696.00	\$11,163.00	\$20,859.00	\$1,414.69	\$7,738.77	\$13,120.23	\$1,540.89	\$11,579.34	55.51%
26156.0000.00000.0000.000000.0000	UNDESIGNATED	\$17,744.00	\$11,860.00	\$29,604.00	(\$1,200.00)	\$1,856.13	\$27,747.87	\$5,448.21	\$22,299.66	75.33%
	FUND: TURNER FOUNDATION - 26156	\$17,744.00	\$11,860.00	\$29,604.00	(\$1,200.00)	\$1,856.13	\$27,747.87	\$5,448.21	\$22,299.66	75.33%
26179.0000.00000.0000.000000.0000	UNDESIGNATED	\$870.00	\$0.00	\$870.00	\$0.00	\$0.00	\$870.00	\$0.00	\$870.00	100.00%
	FUND: A PLUS FOR ENERGY - 26179	\$870.00	\$0.00	\$870.00	\$0.00	\$0.00	\$870.00	\$0.00	\$870.00	100.00%
27103.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$1,384.00	\$1,384.00	\$0.00	\$1,384.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: 2009 DUAL CREDIT IM/HB2 - 27103	\$0.00	\$1,384.00	\$1,384.00	\$0.00	\$1,384.00	\$0.00	\$0.00	\$0.00	0.00%
27107.0000.00000.0000.000000.0000	UNDESIGNATED	\$6,388.00	\$12,519.00	\$18,907.00	\$0.00	\$962.99	\$17,944.01	\$0.00	\$17,944.01	94.91%
	FUND: 2012 GO BOND - 27107	\$6,388.00	\$12,519.00	\$18,907.00	\$0.00	\$962.99	\$17,944.01	\$0.00	\$17,944.01	94.91%
27149.0000.00000.0000.000000.0000	UNDESIGNATED	\$147,000.00	\$63,000.00	\$210,000.00	\$11,954.77	\$93,196.63	\$116,803.37	\$78,725.67	\$38,077.70	18.13%
	FUND: PREK INITIATIVE - 27149	\$147,000.00	\$63,000.00	\$210,000.00	\$11,954.77	\$93,196.63	\$116,803.37	\$78,725.67	\$38,077.70	18.13%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27155.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$1,141.00	\$1,141.00	\$0.00	\$0.00	\$1,141.00	\$1,141.00	\$0.00	0.00%
	FUND: BREAKFAST FOR ELEM STUDENTS - 27155	\$0.00	\$1,141.00	\$1,141.00	\$0.00	\$0.00	\$1,141.00	\$1,141.00	\$0.00	0.00%
29102.0000.00000.0000.000000.0000	UNDESIGNATED	\$62,753.00	\$2,087.00	\$64,840.00	\$0.00	\$10,278.95	\$54,561.05	\$536.69	\$54,024.36	83.32%
	FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102	\$62,753.00	\$2,087.00	\$64,840.00	\$0.00	\$10,278.95	\$54,561.05	\$536.69	\$54,024.36	83.32%
31100.0000.00000.0000.000000.0000	UNDESIGNATED	\$626.00	(\$626.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: BOND BUILDING - 31100	\$626.00	(\$626.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31600.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,985.00	\$0.00	\$1,985.00	\$0.00	\$5.46	\$1,979.54	\$0.00	\$1,979.54	99.72%
	FUND: HB 33 - 31600	\$1,985.00	\$0.00	\$1,985.00	\$0.00	\$5.46	\$1,979.54	\$0.00	\$1,979.54	99.72%
31701.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,785,024.00	\$42,295.00	\$1,827,319.00	\$80,702.61	\$496,297.32	\$1,331,021.68	\$525,895.98	\$805,125.70	44.06%
	FUND: CAPITAL IMPROVEMENTS SB-9 - 31701	\$1,785,024.00	\$42,295.00	\$1,827,319.00	\$80,702.61	\$496,297.32	\$1,331,021.68	\$525,895.98	\$805,125.70	44.06%
31900.0000.00000.0000.000000.0000	UNDESIGNATED	\$628,472.00	\$502,994.00	\$1,131,466.00	\$41,234.80	\$269,536.60	\$861,929.40	\$61,885.23	\$800,044.17	70.71%
	FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900	\$628,472.00	\$502,994.00	\$1,131,466.00	\$41,234.80	\$269,536.60	\$861,929.40	\$61,885.23	\$800,044.17	70.71%
41000.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,044,267.00	(\$36,264.00)	\$1,008,003.00	\$0.00	\$433,609.48	\$574,393.52	\$0.00	\$574,393.52	56.98%
	FUND: DEBT SERVICES - 41000	\$1,044,267.00	(\$36,264.00)	\$1,008,003.00	\$0.00	\$433,609.48	\$574,393.52	\$0.00	\$574,393.52	56.98%
43000.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,129,926.00	\$36,577.00	\$1,166,503.00	\$8,320.75	\$546,452.87	\$620,050.13	\$0.00	\$620,050.13	53.15%
	FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000	\$1,129,926.00	\$36,577.00	\$1,166,503.00	\$8,320.75	\$546,452.87	\$620,050.13	\$0.00	\$620,050.13	53.15%
Grand Total:		\$10,911,569.00	\$738,110.00	\$11,649,679.00	\$618,505.36	\$4,777,040.34	\$6,872,638.66	\$3,297,620.47	\$3,575,018.19	30.69%

End of Report

**Cimarron Municipal Schools
February 2020 Board Meeting
Budget Adjustment Request(BAR) Approvals/Cash Transfers**

<u>TYPE OF BAR</u>	<u>BAR#</u>	<u>ACCOUNT</u>	<u>JUSTIFICATION</u>
MAINTENANCE	82	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	83	13000 - TRANSPORTATION	MAINTENANCE
MAINTENANCE	84	21000 - FOOD SERVICES	MAINTENANCE
MAINTENANCE	85	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	86	25233 - REAP	MAINTENANCE
MAINTENANCE	87	26156 - TURNER	MAINTENANCE
MAINTENANCE	88	43000 - ED TECH	MAINTENANCE

PLEASE SEE ATTACHED BARS FOR DETAILED INFORMATION

Bar Increases/Decreases:

*****REQUEST PERMISSION TO PROCESS BARS FOR 2019-20
CARRYOVER FUNDS OR ANY FUND UPON RECEIPT OF PED NOTIFICATION
OR ANY BAR APPROVED BY SUPERINTENDENT**

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 008-000-1920-0082-M
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2300 Support Services-General Administration	53412 Bond/Board Elections	0000 No Program	0000 No Job Class	\$3,500	(\$3,000)	\$500	
11000 Operational	2300 Support Services-General Administration	53330 Professional Development	0000 No Program	0000 No Job Class	\$6,000	\$3,000	\$9,000	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

13000 Pupil Transportation	2700 Student Transportation	56214 Lubricants/Anti-Freeze	0000 No Program	0000 No Job Class	\$6,000	(\$438)	\$5,562	
13000 Pupil Transportation	2700 Student Transportation	56215 Tires/Tubes	0000 No Program	0000 No Job Class	\$4,000	(\$1,500)	\$2,500	
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	1612 Substitutes-Other Leave	\$12,589	\$500	\$13,089	
13000 Pupil Transportation	2700 Student Transportation	53711 Other Charges	0000 No Program	0000 No Job Class	\$6,500	\$6,037	\$12,537	
13000 Pupil Transportation	2700 Student Transportation	55813 Employee Travel - Non-Teachers	0000 No Program	0000 No Job Class	\$1,000	\$10	\$1,010	
13000 Pupil Transportation	2700 Student Transportation	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$21,000	\$5,491	\$26,491	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
 300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 008-000-1920-0084-M
 Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21000 Food Services	3100 Food Services Operations	52210 FICA Payments	0000 No Program	0000 No Job Class	\$1,402	(\$200)	\$1,202	
21000 Food Services	3100 Food Services Operations	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$361	(\$25)	\$336	
21000 Food Services	3100 Food Services Operations	53711 Other Charges	0000 No Program	0000 No Job Class	\$742	\$225	\$967	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 008-000-1920-0085-M
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K-12) Programs	1411 Teachers-Grades 1-12	\$1,521,729	(\$14,000)	\$1,507,729	
11000 Operational	1000 Instruction	51100 Salaries Expense	0000 No Program	1611 Substitutes-Sick Leave	\$16,000	\$7,000	\$23,000	
11000 Operational	1000 Instruction	51300 Additional Compensation	9000 Co-Curricular and Extra-Curricular Activities	1618 Athletics Salaries	\$48,850	\$2,000	\$50,850	
11000 Operational	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	0000 No Job Class	\$20,000	\$5,000	\$25,000	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request**

Doc. ID: 008-000-1920-0086-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25233 Rural Education Achievem ent Program	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$9,701	(\$500)	\$9,201	
25233 Rural Education Achievem ent Program	1000 Instruction	51300 Additional Compensation	1010 Regular Education (K- 12) Programs	1411 Teachers- Grades 1-12	\$4,536	\$450	\$4,986	
25233 Rural Education Achievem ent Program	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$650	\$50	\$700	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request**

Doc. ID: 008-000-1920-0087-M
Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26156 Turner Foundatio n	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$16,604	(\$500)	\$16,104	
26156 Turner Foundatio n	1000 Instruction	53711 Other Charges	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$5,000	\$500	\$5,500	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 008-000-1920-0088-M
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2019-2020

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Mary Sciacca, Business Manager

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: msciacca@cimarronschools.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
43000 Total Ed. Tech. Debt Services Sub-Fund	5000 Debt Service	58214 Debt Service Reserve	0000 No Program	0000 No Job Class	\$582,790	(\$2,941)	\$579,849	
43000 Total Ed. Tech. Debt Services Sub-Fund	5000 Debt Service	53414 Other Services	0000 No Program	0000 No Job Class	\$300	\$240	\$540	
43000 Total Ed. Tech. Debt Services Sub-Fund	5000 Debt Service	58322 Bond Interest Payment	0000 No Program	0000 No Job Class	\$20,884	\$2,701	\$23,585	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Cimarron Municipal Schools

January 2020

Fund Balances

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
11000	OPERATIONAL	\$259,753.95	\$2,677,682.49	(\$2,362,370.13)	\$90,984.00	\$666,050.31	\$500,293.54	\$165,756.77
13000	PUPIL TRANSPORTATION	\$14.59	\$293,538.00	(\$252,458.32)	\$0.00	\$41,094.27	\$41,092.50	\$1.77
14000	INSTRUCTIONAL MATERIALS	\$45,839.06	\$1.00	(\$12,347.17)	\$0.00	\$33,492.89	\$33,492.89	\$0.00
21000	FOOD SERVICES	\$29,036.40	\$116,286.56	(\$138,926.32)	\$0.00	\$6,396.64	\$6,396.64	\$0.00
22000	ATHLETICS	\$32,716.79	\$9,507.75	(\$11,132.65)	\$0.00	\$31,091.89	\$31,091.89	\$0.00
23200	ZANE CD SCHOLARSHIP	\$12,444.52	\$140.03	\$0.00	\$0.00	\$12,584.55	\$12,584.55	\$0.00
23201	CARDWELL SCHOLARSHIP CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23202	MASONIC SCHOLARSHIP	\$10,785.15	\$1,200.00	\$0.00	\$0.00	\$11,985.15	\$11,985.15	\$0.00
23400	CHS ANNUAL YEARBOOK	\$630.24	\$0.00	(\$100.00)	\$0.00	\$530.24	\$530.24	\$0.00
23401	ACTIVITY INTEREST	\$3,785.01	\$1,791.66	(\$131.24)	\$0.00	\$5,445.43	\$5,445.43	\$0.00
23402	CHS ART	\$1,651.69	\$0.00	\$0.00	\$0.00	\$1,651.69	\$1,651.69	\$0.00
23403	CHS RAM PRIDE BOOSTER CLUB	\$22,020.77	\$12,138.50	(\$11,138.66)	\$0.00	\$23,020.61	\$23,020.61	\$0.00
23404	JOHN/BEVERLY CARDWELL SCHOLARSHIP FUND	\$47,097.47	\$10,000.00	\$0.00	\$0.00	\$57,097.47	\$57,097.47	\$0.00
23405	JUAN MARTINEZ SCHOLARSHIP FUND	\$18,650.88	\$0.00	\$0.00	\$0.00	\$18,650.88	\$18,650.88	\$0.00
23406	CHS CHEERLEADERS	\$540.30	\$0.00	\$0.00	\$0.00	\$540.30	\$540.30	\$0.00
23407	FAMILY GROUP 6-8	\$2,824.18	\$7,423.00	(\$5,758.58)	\$0.00	\$4,488.60	\$4,488.60	\$0.00
23408	CEMOP	\$3,094.16	\$131.00	(\$915.28)	\$0.00	\$2,309.88	\$2,309.88	\$0.00
23409	CEMS YEARBOOK	\$947.62	\$500.00	(\$895.50)	\$0.00	\$552.12	\$552.12	\$0.00
23410	CEMS ACTIVITY	\$1,359.97	\$2,260.97	(\$1,739.05)	\$0.00	\$1,881.89	\$1,881.89	\$0.00
23411	CEMS ART	\$148.28	\$0.00	\$0.00	\$0.00	\$148.28	\$148.28	\$0.00
23412	CES PEEWEE BB	\$5.04	\$0.00	(\$5.04)	\$0.00	\$0.00	\$0.00	\$0.00
23413	CES 3-4 SCIENCE TEACHERS	\$65.90	\$0.00	\$0.00	\$0.00	\$65.90	\$65.90	\$0.00
23415	CHS CLASS OF 2022	\$0.56	\$0.00	\$0.00	\$0.00	\$0.56	\$0.56	\$0.00
23416	DISTRICT NURSE	\$2,065.17	\$500.00	(\$457.75)	\$0.00	\$2,107.42	\$2,107.42	\$0.00
23417	CHS CLASS OF 2020	\$4,957.77	\$0.00	(\$265.95)	\$0.00	\$4,691.82	\$4,691.82	\$0.00
23419	CHS CLASS OF 2021	\$2,180.45	\$7,007.00	(\$2,162.00)	\$0.00	\$7,025.45	\$7,025.45	\$0.00
23420	CHS CLASS OF 2018	\$146.44	\$0.00	\$0.00	\$0.00	\$146.44	\$146.44	\$0.00
23421	CHS CLASS OF 2019	\$825.29	\$0.00	\$0.00	\$0.00	\$825.29	\$825.29	\$0.00
23422	CHS CLASS OF 2023	\$0.00	\$213.00	\$0.00	\$0.00	\$213.00	\$213.00	\$0.00
23424	CMS STUDENT COUNCIL	\$668.51	\$23.00	\$0.00	\$0.00	\$691.51	\$691.51	\$0.00
23425	CMS 8TH GRADE DANCE	\$214.60	\$42.00	(\$60.60)	\$0.00	\$196.00	\$196.00	\$0.00
23426	ENEMS ACTIVITY	\$10,440.46	\$7,644.92	(\$1,527.68)	\$0.00	\$16,557.70	\$16,557.70	\$0.00
23427	ENEMS STAFF	\$80.39	\$0.00	\$0.00	\$0.00	\$80.39	\$80.39	\$0.00
23428	ENMS BARN FUND	\$18,707.59	\$2,000.00	(\$6,428.48)	\$0.00	\$14,279.11	\$14,279.11	\$0.00
23429	EN AQUAPONICS	\$35.18	\$0.00	\$0.00	\$0.00	\$35.18	\$35.18	\$0.00
23430	ENEMS ART PROGRAM	\$255.64	\$0.00	\$0.00	\$0.00	\$255.64	\$255.64	\$0.00
23431	ENEMS YEARBOOK	\$1,891.67	\$0.00	\$0.00	\$0.00	\$1,891.67	\$1,891.67	\$0.00
23432	EN VOCATIONAL ED	\$2.46	\$0.00	\$0.00	\$0.00	\$2.46	\$2.46	\$0.00
23433	TRAILS END RANCH	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00
23434	ENMS STUDENT COUNCIL	\$1,707.86	\$260.00	\$0.00	\$0.00	\$1,967.86	\$1,967.86	\$0.00
23435	EN PBIS COMMITTEE	\$519.98	\$877.50	\$0.00	\$0.00	\$1,397.48	\$1,397.48	\$0.00

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
27107	2012 GO BOND	(\$5,100.20)	\$5,100.20	(\$962.99)	(\$5,101.00)	(\$6,063.99)	(\$962.99)	(\$5,101.00)
27109	INSTRUCTIONAL MATERIALS-GAA 2019	\$0.00	\$35,753.35	(\$33,335.97)	\$0.00	\$2,417.38	\$2,417.38	\$0.00
27114	CENTER FOR TEACHER EXCELLENCE PED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27125	EXCELLENCE IN TEACHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27126	COMMUNITY SCHOOLS PLANNING	\$0.00	\$0.00	(\$470.01)	\$0.00	(\$470.01)	(\$470.01)	\$0.00
27138	INCENTIVES FOR SCHOOL IMPR ACT PED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27149	PREK INITIATIVE	(\$13,367.69)	\$43,713.99	(\$93,196.63)	\$17,632.00	(\$45,218.33)	(\$31,850.33)	(\$13,368.00)
27155	BREAKFAST FOR ELEM STUDENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27171	2010 GOB IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27181	"STEM" TEACHER INITIATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27183	NM GROWN FVV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27195	TEACHERS HARD TO STAFF STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28178	GEAR-UP CHE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29102	PRIVATE DIR GRANTS (CATEGORICAL)	\$64,840.22	\$100,000.00	(\$10,278.95)	\$0.00	\$154,561.27	\$154,561.27	\$0.00
31100	BOND BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31600	HB 33	\$1,984.60	\$545.63	(\$5.46)	\$0.00	\$2,524.77	\$2,524.77	\$0.00
31700	STATE MATCH SB-9	(\$26,963.00)	\$26,963.00	\$0.00	(\$26,963.00)	(\$26,963.00)	\$0.00	(\$26,963.00)
31701	CAPITAL IMPROVEMENTS SB-9	\$964,712.67	\$186,418.00	(\$496,297.32)	\$0.00	\$654,833.35	\$654,833.35	\$0.00
31900	ED. TECHNOLOGY EQUIPMENT ACT	\$1,125,467.04	\$8,378.45	(\$269,536.60)	\$0.00	\$864,308.89	\$864,308.89	\$0.00
41000	DEBT SERVICES	\$525,858.81	\$120,394.76	(\$433,609.48)	\$0.00	\$212,644.09	\$212,644.09	\$0.00
43000	TOTAL ED. TECH. DEBT SERVICE SUBFUND	\$620,369.37	\$128,382.60	(\$546,452.87)	\$0.00	\$202,299.10	\$202,299.10	\$0.00
	Grand Total:	\$3,764,838.93	\$4,093,130.15	(\$4,874,753.52)	\$0.00	\$2,983,215.56	\$2,983,825.70	(\$610.14)

End of Report

CIMARRON MUNICIPAL SCHOOLS

To: Board Members
From: Lawana Whitten
Date: February 1, 2020
Re: Variance explanations for January 2020

11000 Operational	Intra-Fund Loans paid that crossed fiscal years	\$166,284.00
11000 Operational	NMPSIA	(\$527.23)
13000 Transportation	NMPSIA	(\$5.82)
13000 Transportation	18-19 Cash Balance to PED	\$7.59
21000 Food	NMPSIA	(\$1,563.88)
24106 Entitlement IDEA B	Intra-Fund Loans paid that crossed fiscal years	(\$46,167.00)
24109 Preschool IDEA B	Intra-Fund Loans paid that crossed fiscal years	(\$3,464.00)
24132 IDEA-B	Intra-Fund Loans paid that crossed fiscal years	(\$25,750.00)
24154 Title II	Intra-Fund Loans paid that crossed fiscal years	(\$10,737.00)
24183 USDA	Intra-Fund Loans paid that crossed fiscal years	(\$20,828.00)
24189 TITLE IV	Intra-Fund Loans paid that crossed fiscal years	(\$13,906.00)
25153 MEDICAID	NMPSIA	(\$84.68)
27107 GEO BOND	Intra-Fund Loans paid that crossed fiscal years	(\$5,101.00)
27149 PRE-K	Intra-Fund Loans paid that crossed fiscal years	(\$13,368.00)
31700 STATE MATCH	Intra-Fund Loans paid that crossed fiscal years	(\$26,963.00)

Intra-fund Loans are loans from Operational to Federal and State & Local to be paid back once request for reimbursement (RFR) have been received.

Loans will be paid in full in this fiscal year (19-20) for last year (18-19) as RFR's were received in August.

It will show as a variance until the new year.

Cimarron Municipal Schools

Non-Check Batch Listing

Date: 01/01/2020 - 01/31/2020

Bank: OPERATIONAL ACCOUNT

01/15/2020	INTERNATIONAL BANK - PAYROLL	\$83,880.14	4063
01/15/2020	INTERNATIONAL BANK-EFTPS	\$25,616.31	4064
01/30/2020	INTERNATIONAL BANK	\$87,925.72	4066
01/30/2020	INTERNATIONAL BANK-EFTPS	\$26,728.37	4067
01/30/2020	EDUCATIONAL RETIREMENT BOARD	\$66,856.97	4069
01/30/2020	INTERNATIONAL BANK-RETIREE	\$8,058.89	4070
01/30/2020	NEW MEXICO TAXATION & REVENUE DEPT.	\$4,323.53	4071
01/30/2020	INTERNATIONAL BANK-NMPSIA	\$64,409.02	4072
01/30/2020	INTERNATIONAL BANK-403B COMMON REMITTER	\$3,914.50	4073
Total Amount:		\$371,713.45	

End of Report



New Mexico School Boards Association

300 Galisteo Street, Suite 204
Santa Fe, NM 87501

Telephone: (505) 983-5041 • Fax: (505) 983-2450

EXCELLENCE IN STUDENT ACHIEVEMENT AWARD

The Excellence in Student Achievement Award program seeks to promote student achievement in school districts and assist local school boards in recognizing school leaders, staff and other individuals who have played an important role in improving student achievement at the local level.

Guidelines for Award Presentation

This award is sponsored by NMSBA and presented on behalf of NMSBA by each local school board in New Mexico. The award will have the NMSBA name and logo engraved on it along with the name of the award. One award per district will be purchased by NMSBA and will be sent to the district for presentation. (*Special Note: Recipient name is not engraved on the award*)

Districts wishing to present more than one award will be assessed the cost of the additional award which is approximately \$40.00 per award.

Criteria for the Award

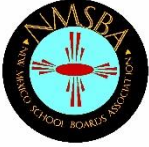
Each district's local school board will choose the recipient through an open nomination process. The process for selection will be at the discretion of the local board of education.

The recipient is individual or group that must have played an important role in improving student achievement at the district level. Recipients may include the following: school board member, administrator, teacher, staff member, parent, community member or volunteer.

Special Note: Students who have achieved success in academics should be not be nominated for this award but rather should be nominated for the NMSBA Scholarship Program.)

Timeline

- | | |
|-----------------------|---|
| January 20, 2020 | Nomination forms are e-mailed by NMSBA to all school boards and superintendents. |
| March 20, 2020 | Deadline for local district to send the name of award recipient to NMSBA. |
| April 17, 2020 | Awards are mailed to participating districts.
NMSBA prepares and sends out press release to local media with recipient names and award background information. |
| April - May 2020 | School boards present awards at regular or special meetings. |



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EXCELLENCE IN STUDENT ACHIEVEMENT AWARD

NOMINATION FORM

District Name: _____

Name of Recipient: _____

(Please type or print and check appropriate box)

- *School Board Member* · *Administrator* · *Staff Member* · *Parent*
- *Community Member* · *Volunteer* · *Other*_____

School Board President's Signature: _____

Date: _____

Please email or fax to: Lorraine Vigil, Program Director
New Mexico School Boards Association
Email: lvigil@nmsba.org
Fax: (505) 983-2450

Deadline: March 20, 2020

2019-2020 Cimarron District (100th Day) Student Membership

GR LVL	CEMS Dist	CEMS OD	CEMS TOT	EN Dist	EN OD	EN TOT	CHS Dist	CHS OD	CHS TOT	MVHS Dist	MVHS OD	MVHS TOT	TOT Dist	TOT OD	GRN TOT
PreK-3	4	0	4	5	0	5			0			0	9	0	9
PreK-4	4	1	5	6	0	6			0			0	10	1	11
KF	13	0	13	16	1	17			0			0	29	1	30
1	10	0	10	18	1	19			0			0	28	1	29
2	8	3	11	24	2	26			0			0	32	5	37
3	11	0	11	10	0	10			0			0	21	0	21
4	7	0	7	14	2	16			0			0	21	2	23
5	13	0	13	15	4	19			0			0	28	4	32
6	8	1	9	19	2	21			0			0	27	3	30
7	12	1	13	18	0	18			0			0	30	1	31
8	13	1	14	28	1	29			0			0	41	2	43
9			0			0	18	5	23	14	5	19	32	10	42
10			0			0	17	3	20	14	4	18	31	7	38
11			0			0	12	3	15	6	5	11	18	8	26
12			0			0	10	6	16	10	3	13	20	9	29
Total	103	7	110	173	13	186	57	17	74	44	17	61	377	54	431

2018-2019 Cimarron District (100th Day) Student Membership

GR LVL	CEMS	CEMS	CEMS	EN	EN	EN	CHS	CHS	CHS	MVHS	MVHS	MVHS	TOT	TOT	GRN
DD			0	11	1	12			0			0	11	1	12
KF	9	0	9	18	1	19			0			0	27	1	28
1	8	3	11	21	2	23			0			0	29	5	34
2	12	0	12	15	0	15			0			0	27	0	27
3	5	0	5	12	2	14			0			0	17	2	19
4	12	1	13	16	3	19			0			0	28	4	32
5	9	0	9	20	1	21			0			0	29	1	30
6	12	1	13	19	0	19			0			0	31	1	32
7	9	1	10	32	1	33			0			0	41	2	43
8	13	1	14	19	2	21			0			0	32	3	35
9			0			0	13	4	17	20	4	24	33	8	41
10			0			0	14	3	17	11	3	14	25	6	31
11			0			0	13	5	18	10	1	11	23	6	29
12			0			0	17	5	22	10	2	12	27	7	34
SCH T	89	7	96	183	13	196	57	17	74	51	10	61	380	47	427