



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
May 19, 2021
6:30 pm**

In light of the public health emergency due to the Covid-19 virus Cimarron Municipal Schools is taking extra precautions with necessary meetings. All Board of Education meetings will be virtual meetings until the state restrictions regarding the spread of the virus are changed or rescinded by the governor. You may participate in the work of the Board of Education by joining via teleconference upcoming board meetings or emailing input, comments and questions to board members at info@cimarronschools.org. This input will be addressed at an upcoming meeting.

**Cimarron High School Media Center
165 N. Collison Avenue
Cimarron, NM 87714**

LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

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

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

CIMARRON MUNICIPAL SCHOOLS BOARD OF EDUCATION REGULAR MEETING

AGENDA

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Cimarron High School Media Center
Wednesday, May 19, 2021
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. April 14, 2021, 2021 – Regular Board Meeting
- VI. Audit/Finance Committee Report (Discussion)
- VII. Consider Approval of the Intent Necessity Resolution (Discussion/Action)
 - A. Art Melendres
 - B. John Archuleta
- VIII. Consider Approval of the Resolution and Proclamation of Regular School District Election (Discussion/Action)
 - A. Art Melendres
 - B. John Archuleta
- IX. School Board Report
 - A. Student Achievement Award
 - B. Cimarron School Board Scholarship Award

- X. Consider Approval of the 2021-2022 Budget (Discussion/Action)
- XI. Consider Approval of the 2019-2020 Audit (Discussion/Action)
- XII. 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, ACH Voucher Report and Bond Expense Report.
- XIII. NMSBA Policy Service Advisories 210-214 (Discussion/Action)
- XIV. NMSBA Policy Service Advisories-215-219 (Discussion/Action)
- XV. Consider Approval of the FAEA (Fine Arts Education) Application (Discussion/Action)
- XVI. Superintendent's Report
 - A. Construction Project – Eagle Nest Pricing
- XVII. Next Regular School Board Meeting Agenda Items
- XVIII. Adjournment

The next Regular School Board Meeting is scheduled for Wednesday, June 16, 2021; Eagle Nest Elementary/Middle School; 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

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

CIMARRON MUNICIPAL SCHOOLS BOARD OF EDUCATION REGULAR MEETING

MINUTES

In light of the public health emergency due to the Covid-19 virus Cimarron Municipal Schools is taking extra precautions with necessary meetings. All Board of Education meetings will be virtual meetings until the state restrictions regarding the spread of the virus are changed or rescinded by the governor.

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LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Moreno Valley High School
Wednesday, April 14, 2021
6:30 pm

- I. Call to Order
 - Mrs. Hooker called the meeting to order at 6:42 pm.
- II. Pledge of Allegiance
- III. Roll Call
 - Mrs. Hooker, President; Mrs. Mitchell, Vice-President; Mr. Guinn, Secretary, Mr. Wier, Member and Ms. Jaramillo, Member were all present. A quorum was present.
- IV. Consider Approval of Agenda (Action)
 - The meeting place for next meeting is at Cimarron High School Media Center. Mrs. Mitchell makes a motion to approve April 14, 2021 Agenda with the correction. Ms. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.
- V. Consider Approval of Minutes (Action)
 - A. March 17, 2021 – Regular Board Meeting
 - Item XVII was revised to reflect that it was Ms. Jaramillo who seconded the motion not Mrs. Mitchell.
 - Mrs. Hooker makes a motion to amend the March 17, 2021 Minutes. Ms. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

- Ms. Jaramillo makes a motion to approve the amended minutes. Mr. Wier seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

VI. Public Forum

VII. Principal's Report – Tammy Dunn

- A. Student and Staff Recognitions
- B. Proficiency Data Review

VIII. SAT/PSAT Data – David Salas (Discussion/Action)

IX. Consider Approval of the 2021-2022 School Calendar (Discussion/Action)

- Mr. Guinn makes a motion to approve the 2021-2022 School Calendar. Mr. Wier seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

X. Consider Approval of the 2021-2022 School Board Meeting Calendar (Discussion/Action)

- Ms. Jaramillo makes a motion to approve the 2021-2022 School Board Meeting Calendar. Mr. Guinn seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

XI. Consider Approval of the 2021-2022 Audit/Finance Committee Calendar (Discussion/Action)

- Mr. Wier makes a motion to approve the 2021-2022 Audit/Finance Committee Calendar. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

XII. Consider a Standing Agenda Item for Community Recognition (Discussion/Action)

- Mr. Guinn and Mrs. Mitchell will draft the process and present at the School Board Retreat.

XIII. Consider establishment of a monthly Board Working Session Meeting (Discussion/Action)

- The Cimarron Municipal School Board will have a Work Session Meeting on the Second Wednesday of each month. The agenda for this meeting will only reflect discussion items and no action will be taken.

XIV. School Board Report

- A. 2021 Cimarron School Board Scholarship Applicants
- B. April 19, 2021, Region III Meeting – Wagon Mound, NM
- C. June 3-5, 2021, 2021 School Law Conference, Embassy Suites Hotel, Albuquerque, NM
- D. July 8-10, 2021, Leadership Retreat, Sagebrush Inn, Taos, NM

XV. Consider School Board Evaluation Reports (Discussion/Action)

- Cimarron Municipal School Board will review and discuss the Evaluation Reports at the School Board Retreat on June 7, 2021.

XVI. Consider Approval of the CES Contract for Bell-Intercom System for Cimarron Elementary/Middle School & Cimarron High School (Discussion/Action)

- Mr. Guinn makes a motion to approve the CES Contract for M.C. Electric for the Bell-Intercom System for Cimarron Elementary/Middle School and Cimarron High School. Ms. Jaramillo seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

XVII. 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, ACH Voucher Report and Bond Expense Report.
 - Mrs. Mitchell makes a motion to approve the Consent Agenda Items. Mr. Guinn seconds the approval. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.

XVIII. Superintendent's Report

- A. Update on Construction Projects – CHS & ENEMS
- B. Legislative Update
- C. Re-Opening Plan
- D. School Calendar

XIX. Next Regular School Board Meeting Agenda Items

XX. Adjournment

- Ms. Jaramillo made a motion to adjourn the meeting. Mr. Guinn seconds the motion. The Board was polled: Mrs. Hooker, Aye; Mrs. Mitchell, Aye; Mr. Guinn, Aye; Mr. Wier, Aye; Ms. Jaramillo, Aye. The motion carries.
- The meeting was adjourned at 10:16 pm.

The next Regular School Board Meeting is scheduled for Wednesday, May 19, 2021; Cimarron High School Media Center; Meeting Time – 6:30 pm.

Approval of Minutes:

Nancy Hooker, President

Date

Mr. Guinn, Secretary

Date

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

The Board of Education of Cimarron Municipal School District No. 3, County of Colfax, State of New Mexico, as governing board (the "Board") of Cimarron Municipal School District No. 3 (the "District"), met in a regular meeting in full conformity with law and the rules and regulations of the Board, at Eagle Nest Elementary/Middle School Board Meeting Room, 225 Lake Avenue, Eagle Nest, New Mexico on May 19, 2021, at the hour of 6:30 p.m. Upon roll call, the following members were found to be present:

PRESENT:

ABSENT:

ALSO PRESENT:

Adán Estrada, Superintendent

Upon motion duly made the following resolution was adopted:

**CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3
COLFAX COUNTY, NEW MEXICO
RESOLUTION**

RESOLUTION DETERMINING THE NECESSITY FOR LEASE PURCHASE OF EDUCATION TECHNOLOGY EQUIPMENT, ESTIMATE OF COST, STATEMENT OF SOURCE OF FUNDS FOR LEASE PURCHASE PAYMENTS, ESTIMATED TAX RATE AND DIRECTING DISTRICT'S FINANCIAL ADVISOR AND BOND COUNSEL TO PREPARE A LEASE PURCHASE ARRANGEMENT FOR THE DISTRICT'S ACQUISITION OF CERTAIN EDUCATIONAL TECHNOLOGY EQUIPMENT AND ESTABLISHING DATE FOR MEETING TO CONSIDER A RESOLUTION GRANTING FINAL APPROVAL TO THE LEASE PURCHASE OF EDUCATION TECHNOLOGY EQUIPMENT

WHEREAS, on May 19, 2021, the Board of Education of the Cimarron Municipal School District No.3 ("Board" and "District" respectively) Colfax County, New Mexico has determined it is in the best interest of the District to acquire education technology equipment by entering into a lease purchase arrangement under the Education Technology Equipment Act, NMSA 1978, Sections 6-15A-1 to 6-15A-16 ("Act"); and

WHEREAS, the Board has been provided adequate information regarding the necessity to enter into a lease purchase arrangement, pursuant to the Act, to lease purchase up to \$1,300,000 of certain education technology equipment to facilitate the Technology Master Plan of the District, and to pay the costs related to the financing of such lease purchase arrangement; and

WHEREAS, the Board desires to have its Financial Advisor, Stifel Nicholas and Bond Counsel, Modrall, Sperling, Roehl Harris & Sisk, PA, draft and assemble the necessary documentation for a public sale of a lease purchase arrangement transaction to allow the District to receive the education technology equipment as soon as possible and over the next five years; and

WHEREAS, before initiating any proceedings for the final approval of a lease purchase arrangement, the District is required to give notice of the proposed lease purchase arrangement to the School Budget Planning and Finance Analysis Unit of the New Mexico Public Education Department pursuant to Section 6-15A-4 of the Act; and

WHEREAS, the Board desires to authorize the appropriate officers, employees and agents of the District and the District's Financial Advisor and Bond Counsel to take any action necessary to enable the District to enter into a lease purchase arrangement, with Board approval, on June 16, 2021.

THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3 THAT:

Section 1. The Board has determined and does determine that there is a necessity to enter into a lease purchase arrangement for the lease purchase of educational technology equipment at an estimated cost of \$1,300,000 as authorized pursuant to the Act.

Section 2. The District's staff, Financial Advisor and Bond Counsel are hereby authorized and directed to take all actions necessary so that the actions of the Board relating to the lease purchase arrangement may be considered by the Board at a special meeting on June 16, 2021 at 6:15 pm.

Section 3. It is the present intention of the Board that the lease purchase arrangement contemplated hereby, be structured pursuant to the recommendations of the District's Financial Advisor. The Note will be sold at a negotiated sale to an investor, which is expected to be the New Mexico Finance Authority. The Financial Advisor's preliminary structure is attached hereto as Exhibit A.

Section 4. A summary of the lease purchase agreement, to be utilized as reviewed by the Board is attached as Exhibit B.

Section 5. The Board hereby determines that the estimated rate of the property tax to be levied to pay the required payments of principal and interest pursuant to the lease purchase agreement, stated in mil per thousand dollars of assessed valuation for property tax purposes, will be not exceed \$0.7725 per \$1,000 of assessed value in tax years 2021, 2022, 2023 and will not exceed \$0.4931 for tax years 2024 and 2025. The District reserves the right in the best interest of the District and to assure that adequate funds are available to pay the Lease Purchase Agreement to vary the mill levy amount.

Section 6. A special meeting to consider final approval of the lease purchase arrangement is called and set for June 16, 2021 at the hour of 6:15 p.m. being not more than four weeks and not less than three weeks from the date of the adoption of this Resolution.

Section 7. The President of the Board and the Secretary of the Board be, and the same hereby are, authorized and directed to have published a notice of the special meeting to be held on June 16, 2021, in the *Taos News*, a newspaper of general circulation in the District, once each week for the two weeks immediately preceding the meeting, i.e. during the week of June 2, 2021 and June 9, 2021, and the Secretary of the Board is hereby authorized and directed to give such other notice of the sale of lease purchase agreement and the regular meeting as she shall determine. The Notice will include the information required by Section 6-15A-8B (1)-(7).

Section 8. The President of the Board and the Superintendent of the District are hereby authorized to make any filings, notices, applications or take any other action necessary, including notice to the School Budget Planning Unit of the New Mexico Public

Education Department and the approval of any official statement related to any general obligation lease purchase certificates of participation, if necessary.

Section 9. All recitals and findings contained in the preamble hereof are found to be true and correct and are made a part of this Resolution. This Resolution shall take effect on the date adopted and approved as set forth below.

[Signature Page Follows]

PASSED AND ADOPTED this 19th day of May, 2021.

BOARD OF EDUCATION OF CIMARRON
MUNICIPAL SCHOOL DISTRICT NO. 3

By: _____
President

ATTEST:

By: _____
Secretary

The motion to adopt the resolution upon being put to a vote was passed and adopted on the following recorded vote:

Those Voting Aye: _____

Those Voting Nay: _____

Those Absent: _____

_____ (____) members of the Board having voted in favor of the motion, the President declared the motion carried and the resolution adopted, whereupon the President and Secretary signed the resolution. The Secretary was directed to enter the foregoing proceedings and resolution upon the records of the minutes of the Board.

After transaction of other business not related to the lease purchase agreement, upon motion duly made and carried, the meeting was adjourned.

BOARD OF EDUCATION OF CIMARRON
MUNICIPAL SCHOOL DISTRICT NO. 3

[SEAL]

By: _____
President

ATTEST:

By: _____
Secretary

EXHIBIT A

Expected Structure of the Lease Purchase Arrangement

Approval:

Regular Board meeting on May 19, 2021 at 6:30 p.m.

Interest Component:

Rent Payments: Semi-annually on February 1, and August 1, commencing on February 1, 2022.

Combined Principal and Interest Component:

Rent Payments: Annually in the following years and estimated amounts:

Tax Exempt

Series 2021			
<u>TYE</u> <u>10/30</u>	<u>Principal</u> <u>August 1</u>	<u>Estimated</u> <u>Coupon</u>	<u>Estimated</u> <u>Interest</u>
8/01/22	\$ 290,000	2%	\$26,000
8/01/23	300,000	2%	20,000
8/01/24	310,000	2%	14,000
8/01/25	200,000	2%	8,000
8/01/26	200,000	2%	4,000
TOTAL	<u>\$1,300,000</u>		\$72,000

Preliminary Subject change upon receipt of NMFA interest rate schedule. Interest rate not to exceed 2%

Prepayment:

Rent Payments under the Lease Purchase Arrangements may not be prepaid.

Closing:

Closing is expected to occur on August 6, 2021.

EXHIBIT B

Summary of Lease Purchase Agreement

1. The Lease Purchase Agreement amount shall be \$1,300,000 payable at closing for the lease purchase of education technology equipment. Lease purchase payments (“Rent Payments”) constituting the principal component thereof shall begin on February 1, 2022 and be paid annually thereafter until paid in full according to the following schedule provided, that in no event shall the term of the Lease Purchase Agreement exceed five years:

Tax Exempt

Series 2021			
<u>TYE</u> <u>10/30</u>	<u>Principal</u> <u>August 1</u>	<u>Estimated</u> <u>Coupon</u>	<u>Estimated</u> <u>Interest</u>
8/01/22	\$ 290,000	2%	\$26,000
8/01/23	300,000	2%	20,000
8/01/24	310,000	2%	14,000
8/01/25	200,000	2%	8,000
8/01/26	200,000	2%	4,000
TOTAL	<u>\$1,300,000</u>		\$72,000

2. The interest component of rent payments shall be paid semiannually at a rate not to exceed 5% on each February 1 and August 1, payment commencing February 1, 2022.

3. The source of funds for the Rent Payments shall be derived from an annual levy of ad valorem taxes sufficient to meet the payments of principal and interest due, provided that the District may apply any other funds that may be in its general fund or investment income actually received from investments and available for that purpose to the payments due or any prepayment premium payable in connection with such lease purchase arrangements as the same become due; and upon such payments the levy or levies provided for may thereupon to that extent be reduced.

4. The State covenants that the lease purchase arrangement shall at all times be free from taxation by the State, except for estate or gift taxes and taxes on transfers.

5. The proposed Lease Purchase Agreement also provides that the District will maintain possession and title to the education technology equipment during the term of said Agreement and the Lessor under said Agreement does not retain a perfected security interest in any equipment.

6. The Lease Purchase Agreement provides for maintenance of the equipment, insurance, the payment of taxes, if any, remedies in the event of default, and in the event of damage, destruction or condemnation of the education technology equipment, for payment of related costs in the acquisition of the education technology and the funding of the lease purchase agreement, and contains other provisions relating to notice, choice of law and administration of the Lease Purchase Agreement required by the Lessor.

STATE OF NEW MEXICO)
)ss
COUNTY OF COLFAX)

The Board of Education of Cimarron Municipal School District No. 3 (the "District") as the governing board of the District (the "Board"), in the County of Colfax, State of New Mexico, met in regular open session in full conformity with law and the rules and regulations of the Board, at Eagle Nest Elementary/Middle School Board Meeting Room, 225 Lake Avenue, Eagle Nest, New Mexico, being a regular meeting place of the Board for such meetings, on, May 19, 2021, at the hour of 6:30 p.m., at which meeting there were present and answering the roll call the following:

PRESENT:

President: _____

Vice President: _____

Secretary: _____

Members: _____

ABSENT:

ALSO

PRESENT:

Adan Estrada, Superintendent

The following resolution and proclamation was then introduced:

**RESOLUTION AND PROCLAMATION
OF REGULAR SCHOOL DISTRICT ELECTION**

CALLING FOR A REGULAR SCHOOL DISTRICT ELECTION TO BE HELD IN THE CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3, COUNTY OF COLFAX, STATE OF NEW MEXICO, ON NOVEMBER 2, 2021, FOR THE PURPOSE OF VOTING TO ELECT BOARD MEMBERS AND VOTING TO IMPOSE A TAX LEVY

WHEREAS, the Board of Education (the "Board") of the Cimarron Municipal School District No. 3, County of Colfax, State of New Mexico, as the governing board of Cimarron Municipal School District No. 3 (the "District"), has determined that a regular school district election to elect Board Members (the "Election") shall be held Tuesday, November 2, 2021, and that a Resolution and Proclamation of the Election shall be issued by the Board, in accordance with Section 1-22-4, NMSA 1978;

WHEREAS, the Board has determined upon its own initiative to submit to a vote the question of the imposition of a tax levy in the amount and for the purposes hereinafter specified, as permitted by Section 22-25-3, NMSA 1978, at the Election; and

WHEREAS, the Board proposes to use the revenue produced by that tax levy for capital improvements for schools in the District; and

WHEREAS, approval by voters of the District of the imposition of a tax levy will not increase property tax rates.

WHEREAS, in accordance with Section 1-22-3 and 4, NMSA 1978, a regular District election shall be held, and a Resolution and Proclamation of the Election shall be issued by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3, COUNTY OF COLFAX, STATE OF NEW MEXICO, THAT THE FOLLOWING RESOLUTION AND PROCLAMATION BE AND IT HEREBY IS ISSUED:

PROCLAMATION

Section 1. The regular school district election to elect school board members for the Cimarron Municipal School District No. 3, County of Colfax, New Mexico (the "District") shall be held on Tuesday, November 2, 2021.

Section 2. Two (2) persons shall be elected to the Board of Education of the District for a full term of four (4) years from single-member districts within the District, and the positions to be filled are respectively designated Position 4 (District 4) and Position 5 (District 5).

Section 3. Each elector within the District will be entitled to vote for one candidate for Position 4, and each elector within the District will be entitled to vote for one candidate for Position 5. The candidate receiving the greatest number of votes for Position 4 shall be elected to Position 4, and the candidate receiving the greatest number of votes for Position 5 shall be elected to Position 5.

Section 4. Declarations of candidacy and a sworn statement of intent are to be filed with the County Clerk of Colfax County, 230 North 3rd Street, Raton, New Mexico, between the hours of 8:00 a.m. and 5:00 p.m., on August 24, 2021.

Section 5. Affidavits of withdrawal of candidacy or declarations of intent to be a write-in candidate are to be filed with the County Clerk of Colfax County before 5:00 p.m. on August 31, 2021.

Section 6. The tax levy election for Cimarron Municipal School District No. 3, County of Colfax, New Mexico (the "District") shall be held on Tuesday, November 2, 2021.

Section 7. There shall be submitted to all qualified registered electors of the District at the regular school district election to be held on Tuesday, November 2, 2021, the following question:

<p>Tax Levy Question:</p> <p>For Capital Improvements Tax <input type="checkbox"/></p> <p>Against Capital Improvements Tax <input type="checkbox"/></p>	<p>"Shall the Cimarron Municipal School District No. 3 continue impose a property tax of \$2.00 per each \$1,000.00 of net taxable value of property allocated to the Cimarron Municipal School District No. 3 for the property tax years 2021, 2022, 2023, 2024, and 2025 for the purpose of:</p> <p>(1) erecting, remodeling, making additions to, providing equipment for or furnishing public school buildings, including teacher housing, and pre-kindergarten classroom facilities;</p> <p>(2) purchasing or improving public school or pre-kindergarten school grounds;</p> <p>(3) maintenance of public school buildings, including teacher housing or public school grounds, including the purchasing or repairing of maintenance equipment, participating in the facility information management system as required by the Public School Capital Outlay Act [Chapter 22, Article 24 NMSA 1978] and including payments under contracts with regional education cooperatives for maintenance support services and expenditures for technical training and certification for maintenance and facilities management personnel, but excluding salary expenses of school district employees;</p> <p>(4) purchasing activity vehicles for transporting students to extracurricular school activities; or</p> <p>(5) purchasing computer software and hardware for student use in public school classrooms.</p> <p><input type="checkbox"/> (6) purchasing and installing education technology <input type="checkbox"/></p>
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	<p>improvements, excluding salary expenses of school district employees, but including tools used in the educational process that constitute learning and administrative resources, and which may also include:</p> <p>(a) satellite, copper and fiber-optic transmission; computer and network connection devices; digital communication equipment, including voice, video and data equipment; servers; switches; portable media devices, such as discs and drives to contain data for electronic storage and playback; and the purchase or licensing of software licenses or other technologies and services, maintenance, equipment and computer infrastructure information, techniques and tools used to implement technology in schools and related facilities; and</p> <p>(b) improvements, alterations and modifications to, or expansions of, existing buildings or tangible personal property necessary or advisable to house or otherwise accommodate any of the tools listed in (6) above.</p>
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Section 8. The precincts, including consolidated precincts, and the location and designation of each polling place shall be as follows:

**POLLING LOCATIONS
Cimarron Municipal School District No. 3
November 2, 2021**

To be provided by the Secretary of State
Polling locations will be made available by the Colfax County Clerk

Section 9.

- A. October 30, 2021 is the deadline to register to vote in the November 2, 2021 election.
- B. For purposes of absentee voting all of the precincts are consolidated into one single precinct and the location of the polling place for such absent voter precinct is the office of the County Clerk of Colfax County, 230 North 3rd Street, Raton, New Mexico. Absentee voting will be permitted as authorized by the Absent Voter Act of the Election Code, Sections 1-6-1 through 1-6-18, NMSA 1978, beginning 28 days before the November 2, 2021 election. Applications for absentee ballots may be obtained from the office of the County Clerk of Colfax County, 230 North 3rd Street Raton, New Mexico; however, at 5:00 p.m. on Monday, November 1, 2021, the County Clerk is required by statute to destroy unused absentee ballots, so completed applications must be returned to the County Clerk prior to that time. Absentee ballots of District voters may be marked in person at the office of the County Clerk of Colfax County, 230 North 3rd Street, Raton New Mexico, and delivered to the County Clerk from Tuesday, October 5, 2021 at 8:00 a.m. until Friday, October 29, 2021, at 5:00 p.m. At any time prior to 5:00 p.m. on Monday, November 1, 2021, any person whose absentee ballot application has been accepted and who was mailed an absentee ballot but who has not received the absentee ballot may execute, in the office of the County Clerk of Roosevelt County, a sworn affidavit stating that the voter did not receive or vote his absentee ballot. Upon receipt of the sworn affidavit, the County Clerk shall issue the voter a replacement absentee ballot. Sealed envelopes containing marked absentee ballots of District voters will be received by the County Clerk of Colfax County until 7:00 p.m., Tuesday, November 2, 2021.
- C. Early Voting is permitted as authorized by Sections 1-6-5.6 and 1-6-5.7 NMSA 1978 beginning on the 28th day before the November 2, 2021 election. The last day to vote early is on Saturday October 30, 2021 before the November 2, 2021 election..

Section 10 The polling places will be open between the hours of 7:00 a.m. and 7:00 p.m. on election day, Tuesday, November 2, 2021.

Section 11. The County Clerk of Colfax County, New Mexico is required by law to close the registration books for the election at 5:00 p.m., on Saturday, October 30, 2021, and a person will be allowed to vote only if he or she is an elector of the District and currently registered to vote in the District at that time. Any qualified elector of the District who is not now registered and who wishes to vote at the election should register during regular office hours at the office of the County Clerk of Colfax County, 230 North 3rd Street Raton, New Mexico, or with any registration agent at a designated agency as provided in Sections 1-4-48 and 1-4-49, NMSA 1978, prior to 5:00 p.m. on Saturday, October 30, 2021. For federal qualified electors and overseas voters, the County Clerk shall accept a certificate of registration by electronic transmission from a voter qualified

to apply for and vote by absentee ballot in the District if the transmission is received before 5:00 p.m. on October 29, 2021, the Friday immediately preceding the election.

[END OF PROCLAMATION]

Section 12. The casting of votes by qualified electors at the polling places, including the Absentee polling place, shall be cast on a paper ballot to be tabulated on a voting system authorized under Section 1-9-1, *et. seq.*, NMSA 1978. The paper ballots shall be tabulated using Image Cast Precinct. Qualified nonresident District electors will use paper ballots for casting votes. The complete ballot, in English and Spanish, shall be placed near the voting machines in plain view of the qualified voters so that the complete ballot may be examined before they vote.

Section 13. The Proclamation shall be published in full in English and Spanish, one time not less than fifty (50) days prior to such election, i.e. prior to Monday, September 13, 2021. All such publications shall be in the *Colfax County News Bulletin* being the legal newspaper having a general circulation within the District. The Colfax County Clerk is directed to publish the Proclamation as provided above.

Section 14. The proclamation with the names of the precinct board members shall be published in English and Spanish once a week for two (2) consecutive weeks, with the last publication being made within seven (7) days but not later than two (2) days before the date of the election.

Section 15. The vote shall be canvassed as provided in Section 1-22-15, NMSA 1978, and the County Clerk shall certify the results of the Election and cause the results of the election to be published once in the *Colfax County News Bulletin*, a newspaper of general circulation in the school district.

Section 16. The Superintendent and the officers of the Board are hereby authorized and directed, for and on behalf of the Board, to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limiting the generality of the foregoing, the preparation of affidavits, instructions and election supplies, and the publication of notices.

Section 17. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

Section 18. All bylaws, orders, resolutions and ordinances, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any bylaw, order, resolution, or parts thereof, heretofore repealed.

Section 19. The County Clerk of Colfax County is requested to conduct the election in accordance with this resolution as provided by Section 1-22-1 et seq., NMSA 1978, the New Mexico Election Code and the Federal Voting Rights Act, as amended, including but not necessarily limited to, making available at the office of the Clerk of Colfax County, and at the appropriate polling places (by being present or on call), Spanish-speaking persons who are fluent in reading, writing and speaking English or persons who are fluent in speaking other minority languages used in the District who are fluent in reading, writing and speaking English.

[Remainder of Page Intentionally Left Blank]

PASSED AND ADOPTED this 19th day of May, 2021.

CIMARRON MUNICIPAL SCHOOL DISTRICT
NO.3, COUNTY OF COLFAX, NEW MEXICO

By: _____
President

ATTEST:

By _____
Secretary

The motion to accept the low bid and adopt the resolution, upon being put to a vote, was passed and adopted on the following recorded vote:

Those Voting Aye: _____

Those Voting Nay: _____

Those Absent: _____

Five (5) members of the Board having voted in favor of such motion, the presiding officer declared such motion carried and the resolution adopted, whereupon the President and Secretary signed the foregoing proceedings and resolution upon the records of the minutes of the Board.

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

ATTEST:

Secretary, Board of Education

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

I, Fox Guinn, 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, perfect 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, , New Mexico, on the 19th day of May, 2021, at the hour of 6:30 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 by publishing a notice of such meeting in the *Colfax County News Bulletin*. Such notice constitutes 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 19th day of May, 2021.

Secretary

State of New Mexico
Public School Operating Budget
Revenue

Cimarron 2021-2022					
Budget	Name:				
Fund	Function	Object	Description	Estimated Amt	Projected Amt
11000			Operational		
11000	0000	11000	Cash Assets		
11000	0000	11111	Unrestricted Cash	283,873	372,663
11000	0000	11112	Restricted Cash	14,031	14,031
11000	0000	11000	Total: Cash Assets	297,904	386,694
11000	0000	41000	Revenue From Local Sources		
11000	0000	41110	Ad Valorem Taxes – School District	158,480	168,052
11000	0000	41113	Oil and Gas Taxes	13,774	8,464
11000	0000	41500	Investment Income	5,623	5,622
11000	0000	41910	Rental Income	62,510	62,510
11000	0000	41923	Administration - Categorical	43,000	17,250
11000	0000	41000	Total: Revenue From Local Sources	283,387	261,898
11000	0000	43000	Revenue From State Sources		
11000	0000	43101	State Equalization Guarantee	4,453,373	4,483,008
11000	0000	43120	Charter School Administrative Revenue	17,014	18,932
11000	0000	43000	Total: Revenue From State Sources	4,470,387	4,501,940
11000	0000	44000	Revenue From Federal Sources		
11000	0000	44204	Forest Reserve	7,018	0
11000	0000	44000	Total: Revenue From Federal Sources	7,018	0
11000			Total: Operational	5,058,696	5,150,532
13000			Pupil Transportation		
13000	0000	43000	Revenue From State Sources		
13000	0000	43206	Transportation Distribution	404,574	398,842
13000	0000	43000	Total: Revenue From State Sources	404,574	398,842
13000			Total: Pupil Transportation	404,574	398,842
14000			Total Instructional Materials Sub-Fund		
14000	0000	11000	Cash Assets		
14000	0000	11112	Restricted Cash	34,141	34,141
14000	0000	11000	Total: Cash Assets	34,141	34,141
14000			Total: Total Instructional Materials Sub-Fund	34,141	34,141
21000			Food Services		
21000	0000	11000	Cash Assets		
21000	0000	11111	Unrestricted Cash	47,899	86,443
21000	0000	11000	Total: Cash Assets	47,899	86,443
21000	0000	41000	Revenue From Local Sources		
21000	0000	41603	Fees – Adults/Food Services	1,277	1,200
21000	0000	41604	Fees – Students/Food Services	2,290	2,300
21000	0000	41000	Total: Revenue From Local Sources	3,567	3,500
21000	0000	44000	Revenue From Federal Sources		
21000	0000	44500	Restricted Grants – Federal Flow-through	330,000	330,000
21000	0000	44000	Total: Revenue From Federal Sources	330,000	330,000
21000			Total: Food Services	381,466	419,943
22000			Athletics		
22000	0000	11000	Cash Assets		
22000	0000	11111	Unrestricted Cash	27,472	26,540
22000	0000	11000	Total: Cash Assets	27,472	26,540
22000	0000	41000	Revenue From Local Sources		
22000	0000	41701	Fees – Activities	3,800	7,500
22000	0000	41920	Contributions and Donations From Private Sources	1,915	0
22000	0000	41000	Total: Revenue From Local Sources	5,715	7,500
22000			Total: Athletics	33,187	34,040
24000			Federal Flow-through Grants		
24101			Title I - ESEA		
24101	0000	44000	Revenue From Federal Sources		
24101	0000	44500	Restricted Grants – Federal Flow-through	120,605	124,574
24101	0000	44000	Total: Revenue From Federal Sources	120,605	124,574
24101			Total: Title I - ESEA	120,605	124,574
24154			Teacher/Principal Training & Recruiting		
24154	0000	11000	Cash Assets		

State of New Mexico
Public School Operating Budget
Revenue

Cimarron 2021-2022					
Budget	Name:				
Fund	Function	Object	Description	Estimated Amt	Projected Amt
24154	0000	11112	Restricted Cash	17,072	17,658
24154	0000	11000	Total: Cash Assets	17,072	17,658
24154	0000	43000	Revenue From State Sources		
24154	0000	43204	Prior Year Balances	15,100	7,300
24154	0000	43000	Total: Revenue From State Sources	15,100	7,300
24154			Total: Teacher/Principal Training & Recruiting	32,172	24,958
24308			CRRSA, ESSER II		
24308	0000	44000	Revenue From Federal Sources		
24308	0000	44500	Restricted Grants – Federal Flow-through	0	366,589
24308	0000	44000	Total: Revenue From Federal Sources	0	366,589
24308			Total: CRRSA, ESSER II	0	366,589
24000			Total: Federal Flow-through Grants	152,777	516,121
25000			Federal Direct Grants		
25153			Title XIX MEDICAID 3/21 Years		
25153	0000	11000	Cash Assets		
25153	0000	11112	Restricted Cash	0	27,000
25153	0000	11000	Total: Cash Assets	0	27,000
25153	0000	43000	Revenue From State Sources		
25153	0000	43214	Inter-Governmental Contract Revenue/REC	30,000	30,000
25153	0000	43000	Total: Revenue From State Sources	30,000	30,000
25153			Total: Title XIX MEDICAID 3/21 Years	30,000	57,000
25233			Rural Education Achievement Program		
25233	0000	11000	Cash Assets		
25233	0000	11112	Restricted Cash	10,850	33,989
25233	0000	11000	Total: Cash Assets	10,850	33,989
25233	0000	44000	Revenue From Federal Sources		
25233	0000	44301	Other Restricted Grants – Federal Direct	30,895	0
25233	0000	44000	Total: Revenue From Federal Sources	30,895	0
25233			Total: Rural Education Achievement Program	41,745	33,989
25000			Total: Federal Direct Grants	71,745	90,989
26000			Local Grants		
26156			Turner Foundation		
26156	0000	11000	Cash Assets		
26156	0000	11112	Restricted Cash	20,256	16,460
26156	0000	11000	Total: Cash Assets	20,256	16,460
26156	0000	41000	Revenue From Local Sources		
26156	0000	41921	Instructional - Categorical	13,100	0
26156	0000	41000	Total: Revenue From Local Sources	13,100	0
26156			Total: Turner Foundation	33,356	16,460
26000			Total: Local Grants	33,356	16,460
27000			State Flow-through Grants		
27107			27107 GOB Library		
27107	0000	43000	Revenue From State Sources		
27107	0000	43202	State Flow-through Grants	0	11,374
27107	0000	43204	Prior Year Balances	12,544	8,141
27107	0000	43000	Total: Revenue From State Sources	12,544	19,515
27107			Total: 27107 GOB Library	12,544	19,515
27000			Total: State Flow-through Grants	12,544	19,515
29000			Combined State/Local Grants		
29102			Private Dir Grants (Categorical)		
29102	0000	11000	Cash Assets		
29102	0000	11112	Restricted Cash	152,397	150,455
29102	0000	11000	Total: Cash Assets	152,397	150,455
29102	0000	41000	Revenue From Local Sources		
29102	0000	41920	Contributions and Donations From Private Sources	5,494	0
29102	0000	41000	Total: Revenue From Local Sources	5,494	0
29102			Total: Private Dir Grants (Categorical)	157,891	150,455
29000			Total: Combined State/Local Grants	157,891	150,455
31100			Bond Building		
31100	0000	11000	Cash Assets		

State of New Mexico
Public School Operating Budget
Revenue

Budget		Name:		Cimarron 2021-2022	
Fund	Function	Object	Description	Estimated Amt	Projected Amt
31100	0000	11111	Unrestricted Cash	3,752,880	2,783,232
31100	0000	11000	Total: Cash Assets	3,752,880	2,783,232
31100	0000	41000	Revenue From Local Sources		
31100	0000	41500	Investment Income	16,308	16,000
31100	0000	41000	Total: Revenue From Local Sources	16,308	16,000
31100			Total: Bond Building	3,769,188	2,799,232
31600			Capital Improvements HB-33		
31600	0000	11000	Cash Assets		
31600	0000	11111	Unrestricted Cash	7,369	7,466
31600	0000	11000	Total: Cash Assets	7,369	7,466
31600	0000	41000	Revenue From Local Sources		
31600	0000	41110	Ad Valorem Taxes – School District	97	97
31600	0000	41000	Total: Revenue From Local Sources	97	97
31600			Total: Capital Improvements HB-33	7,466	7,563
31701			Capital Improvements SB-9 Local		
31701	0000	11000	Cash Assets		
31701	0000	11111	Unrestricted Cash	1,044,404	1,177,201
31701	0000	11000	Total: Cash Assets	1,044,404	1,177,201
31701	0000	41000	Revenue From Local Sources		
31701	0000	41110	Ad Valorem Taxes – School District	824,203	835,498
31701	0000	41113	Oil and Gas Taxes	46,669	33,857
31701	0000	41000	Total: Revenue From Local Sources	870,872	869,355
31701			Total: Capital Improvements SB-9 Local	1,915,276	2,046,556
31703			SB-9 State Match Cash		
31703	0000	43000	Revenue From State Sources		
31703	0000	43202	State Flow-through Grants	12,973	13,661
31703	0000	43000	Total: Revenue From State Sources	12,973	13,661
31703			Total: SB-9 State Match Cash	12,973	13,661
31900			Ed. Technology Equipment Act		
31900	0000	11000	Cash Assets		
31900	0000	11111	Unrestricted Cash	782,208	357,603
31900	0000	11000	Total: Cash Assets	782,208	357,603
31900	0000	41000	Revenue From Local Sources		
31900	0000	41500	Investment Income	5,021	5,000
31900	0000	41000	Total: Revenue From Local Sources	5,021	5,000
31900			Total: Ed. Technology Equipment Act	787,229	362,603
41000			Debt Services		
41000	0000	11000	Cash Assets		
41000	0000	11111	Unrestricted Cash	552,533	724,599
41000	0000	11000	Total: Cash Assets	552,533	724,599
41000	0000	41000	Revenue From Local Sources		
41000	0000	41110	Ad Valorem Taxes – School District	664,439	707,824
41000	0000	41113	Oil and Gas Taxes	22,852	53,277
41000	0000	41500	Investment Income	1,773	1,772
41000	0000	41000	Total: Revenue From Local Sources	689,064	762,873
41000			Total: Debt Services	1,241,597	1,487,472
43000			Total Ed. Tech. Debt Services Sub-Fund		
43000	0000	11000	Cash Assets		
43000	0000	11111	Unrestricted Cash	623,803	403,369
43000	0000	11000	Total: Cash Assets	623,803	403,369
43000	0000	41000	Revenue From Local Sources		
43000	0000	41110	Ad Valorem Taxes – School District	270,352	280,873
43000	0000	41113	Oil and Gas Taxes	12,493	31,208
43000	0000	41500	Investment Income	875	876
43000	0000	41000	Total: Revenue From Local Sources	283,720	312,957
43000			Total: Total Ed. Tech. Debt Services Sub-Fund	907,523	716,326
			Total: Revenue	14,981,629	14,264,451

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name:		Cimarron 2021-2022					
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
11000			Expenditure				
11000	1000		Operational				
11000	1000		Instruction				
11000	1000	51000	Personnel Services - Compensation				
11000	1000	51100	Salaries Expense	1,786,113	35.62	1,999,869	36.05
11000	1000	51300	Additional Compensation	145,023	0.00	183,125	0.00
11000	1000	51000	Total: Personnel Services - Compensation	1,931,136	35.62	2,182,994	36.05
11000	1000	52000	Personnel Services - Employee Benefits				
11000	1000	52111	Educational Retirement	265,485	0.00	324,058	0.00
11000	1000	52112	ERA - Retiree Health	37,524	0.00	42,780	0.00
11000	1000	52210	FICA Payments	107,961	0.00	132,618	0.00
11000	1000	52220	Medicare Payments	25,248	0.00	31,015	0.00
11000	1000	52311	Health and Medical Premiums	215,663	0.00	255,498	0.00
11000	1000	52312	Life	2,126	0.00	2,435	0.00
11000	1000	52313	Dental	10,619	0.00	12,147	0.00
11000	1000	52314	Vision	2,104	0.00	2,364	0.00
11000	1000	52315	Disability	1,495	0.00	1,450	0.00
11000	1000	52500	Unemployment Compensation	1,897	0.00	1,300	0.00
11000	1000	52710	Workers Compensation Premium	64,016	0.00	31,443	0.00
11000	1000	52720	Workers Compensation Employer's Fee	300	0.00	900	0.00
11000	1000	52000	Total: Personnel Services - Employee Benefits	734,438	0.00	838,008	0.00
11000	1000	53000	Purchased Professional and Technical Services				
11000	1000	53330	Professional Development	2,298	0.00	15,000	0.00
11000	1000	53711	Other Charges	8,633	0.00	25,000	0.00
11000	1000	53000	Total: Purchased Professional and Technical Services	10,931	0.00	40,000	0.00
11000	1000	55000	Other Purchased Services				
11000	1000	55813	Employee Travel - Non-Teachers	0	0.00	500	0.00
11000	1000	55817	Student Travel	10,729	0.00	15,000	0.00
11000	1000	55819	Employee Travel - Teachers	0	0.00	250	0.00
11000	1000	55915	Other Contract Services	5,348	0.00	10,000	0.00
11000	1000	55000	Total: Other Purchased Services	16,077	0.00	25,750	0.00
11000	1000	56000	Supplies				
11000	1000	56112	Other Textbooks	32,618	0.00	52,323	0.00
11000	1000	56118	General Supplies and Materials	13,537	0.00	16,500	0.00
11000	1000	56000	Total: Supplies	46,155	0.00	68,823	0.00
11000	1000		Total: Instruction	2,738,737	35.62	3,155,575	36.05
11000	2000		Support Services				
11000	2100		Support Services-Students				
11000	2100	51000	Personnel Services - Compensation				
11000	2100	51100	Salaries Expense	253,253	6.82	306,563	7.50
11000	2100	51300	Additional Compensation	0	0.00	2,500	0.00
11000	2100	51000	Total: Personnel Services - Compensation	253,253	6.82	309,063	7.50
11000	2100	52000	Personnel Services - Employee Benefits				
11000	2100	52111	Educational Retirement	35,835	0.00	36,444	0.00
11000	2100	52112	ERA - Retiree Health	5,065	0.00	6,131	0.00
11000	2100	52210	FICA Payments	13,420	0.00	19,007	0.00
11000	2100	52220	Medicare Payments	3,148	0.00	4,445	0.00
11000	2100	52311	Health and Medical Premiums	52,533	0.00	52,337	0.00
11000	2100	52312	Life	426	0.00	544	0.00
11000	2100	52313	Dental	2,439	0.00	3,047	0.00
11000	2100	52314	Vision	409	0.00	524	0.00
11000	2100	52315	Disability	353	0.00	433	0.00
11000	2100	52500	Unemployment Compensation	0	0.00	1,300	0.00
11000	2100	52710	Workers Compensation Premium	3,856	0.00	4,506	0.00
11000	2100	52720	Workers Compensation Employer's Fee	118	0.00	131	0.00
11000	2100	52000	Total: Personnel Services - Employee Benefits	117,602	0.00	128,849	0.00
11000	2100	53000	Purchased Professional and Technical Services				
11000	2100	53211	Diagnosticians - Contracted	14,410	0.00	14,000	0.00
11000	2100	53212	Speech Therapists - Contracted	56,610	0.00	59,540	0.00
11000	2100	53213	Occupational Therapists - Contracted	48,750	0.00	48,750	0.00

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
11000	2100	53214	Therapists - Contracted	34,905	0.00	34,906	0.00
11000	2100	53215	Psychologists/Counselors - Contracted	48,030	0.00	49,000	0.00
11000	2100	53218	Specialists - Contracted	30,300	0.00	30,300	0.00
11000	2100	53000	Total: Purchased Professional and Technical Services	233,005	0.00	236,496	0.00
11000	2100	55000	Other Purchased Services				
11000	2100	55813	Employee Travel - Non-Teachers	115	0.00	1,500	0.00
11000	2100	55915	Other Contract Services	1,190	0.00	4,000	0.00
11000	2100	55000	Total: Other Purchased Services	1,305	0.00	5,500	0.00
11000	2100	56000	Supplies				
11000	2100	56118	General Supplies and Materials	1,297	0.00	4,000	0.00
11000	2100	56000	Total: Supplies	1,297	0.00	4,000	0.00
11000	2100		Total: Support Services-Students	606,462	6.82	683,908	7.50
11000	2200		Support Services-Instruction				
11000	2200	52000	Personnel Services - Employee Benefits				
11000	2200	52710	Workers Compensation Premium	172	0.00	0	0.00
11000	2200	52000	Total: Personnel Services - Employee Benefits	172	0.00	0	0.00
11000	2200	53000	Purchased Professional and Technical Services				
11000	2200	53711	Other Charges	5,544	0.00	6,025	0.00
11000	2200	53000	Total: Purchased Professional and Technical Services	5,544	0.00	6,025	0.00
11000	2200		Total: Support Services-Instruction	5,716	0.00	6,025	0.00
11000	2300		Support Services-General Administration				
11000	2300	51000	Personnel Services - Compensation				
11000	2300	51100	Salaries Expense	99,174	1.45	116,402	1.55
11000	2300	51300	Additional Compensation	41,967	0.00	19,750	0.00
11000	2300	51000	Total: Personnel Services - Compensation	141,141	1.45	136,152	1.55
11000	2300	52000	Personnel Services - Employee Benefits				
11000	2300	52111	Educational Retirement	19,474	0.00	19,700	0.00
11000	2300	52112	ERA - Retiree Health	2,753	0.00	2,651	0.00
11000	2300	52210	FICA Payments	8,199	0.00	8,217	0.00
11000	2300	52220	Medicare Payments	1,917	0.00	1,922	0.00
11000	2300	52311	Health and Medical Premiums	12,139	0.00	14,401	0.00
11000	2300	52312	Life	90	0.00	105	0.00
11000	2300	52313	Dental	586	0.00	648	0.00
11000	2300	52314	Vision	34	0.00	34	0.00
11000	2300	52315	Disability	141	0.00	140	0.00
11000	2300	52500	Unemployment Compensation	1,645	0.00	1,948	0.00
11000	2300	52720	Workers Compensation Employer's Fee	24	0.00	28	0.00
11000	2300	52000	Total: Personnel Services - Employee Benefits	47,002	0.00	49,794	0.00
11000	2300	53000	Purchased Professional and Technical Services				
11000	2300	53330	Professional Development	3,080	0.00	5,000	0.00
11000	2300	53411	Auditing	32,275	0.00	32,275	0.00
11000	2300	53413	Legal	8,000	0.00	8,000	0.00
11000	2300	53414	Other Services	200	0.00	1,500	0.00
11000	2300	53711	Other Charges	5,896	0.00	10,000	0.00
11000	2300	53712	County Tax Collection Costs	1,719	0.00	1,681	0.00
11000	2300	53000	Total: Purchased Professional and Technical Services	51,170	0.00	58,456	0.00
11000	2300	55000	Other Purchased Services				
11000	2300	55811	Board Travel	0	0.00	3,500	0.00
11000	2300	55812	Board Training	2,035	0.00	3,000	0.00
11000	2300	55813	Employee Travel - Non-Teachers	220	0.00	3,000	0.00
11000	2300	55915	Other Contract Services	15,518	0.00	17,500	0.00
11000	2300	55000	Total: Other Purchased Services	17,773	0.00	27,000	0.00
11000	2300	56000	Supplies				
11000	2300	56115	Board Expenses	100	0.00	500	0.00
11000	2300	56118	General Supplies and Materials	3,017	0.00	8,000	0.00
11000	2300	56000	Total: Supplies	3,117	0.00	8,500	0.00
11000	2300		Total: Support Services-General Administration	260,203	1.45	279,902	1.55
11000	2400		Support Services-School Administration				
11000	2400	51000	Personnel Services - Compensation				
11000	2400	51100	Salaries Expense	166,743	2.00	171,170	2.00

State of New Mexico
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Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
11000	2400	51300	Additional Compensation	0	0.00	4,000	0.00
11000	2400	51000	Total: Personnel Services - Compensation	166,743	2.00	175,170	2.00
11000	2400	52000	Personnel Services - Employee Benefits				
11000	2400	52111	Educational Retirement	27,165	0.00	26,538	0.00
11000	2400	52112	ERA - Retiree Health	3,349	0.00	3,503	0.00
11000	2400	52210	FICA Payments	11,285	0.00	10,861	0.00
11000	2400	52220	Medicare Payments	2,172	0.00	2,540	0.00
11000	2400	52311	Health and Medical Premiums	22,196	0.00	23,806	0.00
11000	2400	52312	Life	130	0.00	136	0.00
11000	2400	52313	Dental	1,206	0.00	1,233	0.00
11000	2400	52314	Vision	199	0.00	205	0.00
11000	2400	52315	Disability	195	0.00	351	0.00
11000	2400	52710	Workers Compensation Premium	2,822	0.00	2,575	0.00
11000	2400	52720	Workers Compensation Employer's Fee	47	0.00	36	0.00
11000	2400	52000	Total: Personnel Services - Employee Benefits	70,766	0.00	71,784	0.00
11000	2400		Total: Support Services-School Administration	237,509	2.00	246,954	2.00
11000	2500		Central Services				
11000	2500	51000	Personnel Services - Compensation				
11000	2500	51100	Salaries Expense	109,736	2.12	115,125	2.42
11000	2500	51000	Total: Personnel Services - Compensation	109,736	2.12	115,125	2.42
11000	2500	52000	Personnel Services - Employee Benefits				
11000	2500	52111	Educational Retirement	13,153	0.00	17,441	0.00
11000	2500	52112	ERA - Retiree Health	1,877	0.00	2,302	0.00
11000	2500	52210	FICA Payments	5,447	0.00	7,138	0.00
11000	2500	52220	Medicare Payments	1,274	0.00	1,669	0.00
11000	2500	52311	Health and Medical Premiums	8,439	0.00	10,003	0.00
11000	2500	52312	Life	131	0.00	165	0.00
11000	2500	52313	Dental	506	0.00	616	0.00
11000	2500	52314	Vision	86	0.00	102	0.00
11000	2500	52315	Disability	135	0.00	103	0.00
11000	2500	52710	Workers Compensation Premium	1,621	0.00	1,692	0.00
11000	2500	52720	Workers Compensation Employer's Fee	56	0.00	43	0.00
11000	2500	52000	Total: Personnel Services - Employee Benefits	32,725	0.00	41,274	0.00
11000	2500		Total: Central Services	142,461	2.12	156,399	2.42
11000	2600		Operation & Maintenance of Plant				
11000	2600	51000	Personnel Services - Compensation				
11000	2600	51100	Salaries Expense	126,590	3.85	144,418	4.00
11000	2600	51000	Total: Personnel Services - Compensation	126,590	3.85	144,418	4.00
11000	2600	52000	Personnel Services - Employee Benefits				
11000	2600	52111	Educational Retirement	20,913	0.00	21,879	0.00
11000	2600	52112	ERA - Retiree Health	2,532	0.00	2,888	0.00
11000	2600	52210	FICA Payments	11,531	0.00	8,954	0.00
11000	2600	52220	Medicare Payments	1,761	0.00	2,094	0.00
11000	2600	52311	Health and Medical Premiums	13,352	0.00	21,039	0.00
11000	2600	52312	Life	244	0.00	272	0.00
11000	2600	52313	Dental	461	0.00	599	0.00
11000	2600	52314	Vision	90	0.00	122	0.00
11000	2600	52315	Disability	22	0.00	54	0.00
11000	2600	52710	Workers Compensation Premium	1,972	0.00	2,123	0.00
11000	2600	52720	Workers Compensation Employer's Fee	66	0.00	70	0.00
11000	2600	52000	Total: Personnel Services - Employee Benefits	52,944	0.00	60,094	0.00
11000	2600	54000	Purchased Property Services				
11000	2600	54411	Electricity	76,456	0.00	77,000	0.00
11000	2600	54412	Natural Gas (Buildings)	35,000	0.00	35,000	0.00
11000	2600	54413	Propane/Butane (Buildings)	35,000	0.00	35,000	0.00
11000	2600	54415	Water/Sewage	35,000	0.00	23,000	0.00
11000	2600	54416	Communication Services	35,000	0.00	15,000	0.00
11000	2600	54000	Total: Purchased Property Services	216,456	0.00	185,000	0.00
11000	2600	55000	Other Purchased Services				
11000	2600	55200	Property/Liability Insurance	282,794	0.00	216,226	0.00

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Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
11000	2600	55813	Employee Travel - Non-Teachers	1,660	0.00	2,000	0.00
11000	2600	55000	Total: Other Purchased Services	284,454	0.00	218,226	0.00
11000	2600		Total: Operation & Maintenance of Plant	680,444	3.85	607,738	4.00
11000	2900		Other Support Services				
11000	2900	58000	Debt Service and Miscellaneous				
11000	2900	58218	75% June Credit	0	0.00	14,031	0.00
11000	2900	58000	Total: Debt Service and Miscellaneous	0	0.00	14,031	0.00
11000	2900		Total: Other Support Services	0	0.00	14,031	0.00
11000	2000		Total: Support Services	1,932,795	16.24	1,994,957	17.47
11000	3000		Operation of Non-Instructional Services				
11000	3100		Food Services Operations				
11000	3100	51000	Personnel Services - Compensation				
11000	3100	51100	Salaries Expense	385	0.00	0	0.00
11000	3100	51000	Total: Personnel Services - Compensation	385	0.00	0	0.00
11000	3100	52000	Personnel Services - Employee Benefits				
11000	3100	52111	Educational Retirement	55	0.00	0	0.00
11000	3100	52112	ERA - Retiree Health	8	0.00	0	0.00
11000	3100	52210	FICA Payments	17	0.00	0	0.00
11000	3100	52220	Medicare Payments	4	0.00	0	0.00
11000	3100	52311	Health and Medical Premiums	1	0.00	0	0.00
11000	3100	52000	Total: Personnel Services - Employee Benefits	85	0.00	0	0.00
11000	3100		Total: Food Services Operations	470	0.00	0	0.00
11000	3000		Total: Operation of Non-Instructional Services	470	0.00	0	0.00
11000			Total: Operational	4,672,002	51.86	5,150,532	53.52
13000			Pupil Transportation				
13000	2000		Support Services				
13000	2700		Student Transportation				
13000	2700	51000	Personnel Services - Compensation				
13000	2700	51100	Salaries Expense	203,047	7.81	221,673	8.20
13000	2700	51300	Additional Compensation	13,500	0.00	13,500	0.00
13000	2700	51000	Total: Personnel Services - Compensation	216,547	7.81	235,173	8.20
13000	2700	52000	Personnel Services - Employee Benefits				
13000	2700	52111	Educational Retirement	34,106	0.00	35,250	0.00
13000	2700	52112	ERA - Retiree Health	4,927	0.00	4,653	0.00
13000	2700	52210	FICA Payments	14,635	0.00	14,426	0.00
13000	2700	52220	Medicare Payments	4,007	0.00	3,374	0.00
13000	2700	52311	Health and Medical Premiums	11,780	0.00	23,726	0.00
13000	2700	52312	Life	552	0.00	578	0.00
13000	2700	52313	Dental	1,402	0.00	4,401	0.00
13000	2700	52314	Vision	244	0.00	324	0.00
13000	2700	52315	Disability	116	0.00	25	0.00
13000	2700	52500	Unemployment Compensation	553	0.00	465	0.00
13000	2700	52710	Workers Compensation Premium	4,063	0.00	3,420	0.00
13000	2700	52720	Workers Compensation Employer's Fee	200	0.00	200	0.00
13000	2700	52000	Total: Personnel Services - Employee Benefits	76,585	0.00	90,842	0.00
13000	2700	53000	Purchased Professional and Technical Services				
13000	2700	53711	Other Charges	3,000	0.00	3,000	0.00
13000	2700	53000	Total: Purchased Professional and Technical Services	3,000	0.00	3,000	0.00
13000	2700	54000	Purchased Property Services				
13000	2700	54314	Maintenance & Repair - Buses	13,500	0.00	8,000	0.00
13000	2700	54411	Electricity	4,000	0.00	4,000	0.00
13000	2700	54412	Natural Gas (Buildings)	2,500	0.00	2,500	0.00
13000	2700	54415	Water/Sewage	2,000	0.00	2,000	0.00
13000	2700	54416	Communication Services	4,450	0.00	4,500	0.00
13000	2700	54000	Total: Purchased Property Services	26,450	0.00	21,000	0.00
13000	2700	55000	Other Purchased Services				
13000	2700	55200	Property/Liability Insurance	8,339	0.00	8,611	0.00
13000	2700	55813	Employee Travel - Non-Teachers	600	0.00	600	0.00
13000	2700	55916	Bus Inspections	2,141	0.00	2,141	0.00
13000	2700	55000	Total: Other Purchased Services	11,080	0.00	11,352	0.00

State of New Mexico
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Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
13000	2700	56000	Supplies				
13000	2700	56118	General Supplies and Materials	28,430	0.00	5,000	0.00
13000	2700	56211	Gasoline	5,000	0.00	0	0.00
13000	2700	56212	Diesel Fuel	30,000	0.00	25,000	0.00
13000	2700	56214	Lubricants/Anti-Freeze	5,000	0.00	5,000	0.00
13000	2700	56215	Tires/Tubes	2,482	0.00	2,475	0.00
13000	2700	56000	Total: Supplies	70,912	0.00	37,475	0.00
13000	2700		Total: Student Transportation	404,574	7.81	398,842	8.20
13000	2000		Total: Support Services	404,574	7.81	398,842	8.20
13000			Total: Pupil Transportation	404,574	7.81	398,842	8.20
14000			Total Instructional Materials Sub-Fund				
14000	1000		Instruction				
14000	1000	56000	Supplies				
14000	1000	56107	Instructional Materials Credit - 50% Textbooks	0	0.00	26,489	0.00
14000	1000	56111	Instructional Materials Cash - 50% Textbooks	0	0.00	7,652	0.00
14000	1000	56000	Total: Supplies	0	0.00	34,141	0.00
14000	1000		Total: Instruction	0	0.00	34,141	0.00
14000			Total: Total Instructional Materials Sub-Fund	0	0.00	34,141	0.00
21000			Food Services				
21000	3000		Operation of Non-Instructional Services				
21000	3100		Food Services Operations				
21000	3100	51000	Personnel Services - Compensation				
21000	3100	51100	Salaries Expense	26,277	1.25	26,671	1.25
21000	3100	51000	Total: Personnel Services - Compensation	26,277	1.25	26,671	1.25
21000	3100	52000	Personnel Services - Employee Benefits				
21000	3100	52111	Educational Retirement	3,718	0.00	4,041	0.00
21000	3100	52112	ERA - Retiree Health	526	0.00	533	0.00
21000	3100	52210	FICA Payments	1,267	0.00	1,654	0.00
21000	3100	52220	Medicare Payments	296	0.00	387	0.00
21000	3100	52311	Health and Medical Premiums	13,013	0.00	13,809	0.00
21000	3100	52312	Life	78	0.00	85	0.00
21000	3100	52313	Dental	509	0.00	509	0.00
21000	3100	52314	Vision	99	0.00	100	0.00
21000	3100	52710	Workers Compensation Premium	386	0.00	392	0.00
21000	3100	52720	Workers Compensation Employer's Fee	20	0.00	68	0.00
21000	3100	52000	Total: Personnel Services - Employee Benefits	19,912	0.00	21,578	0.00
21000	3100	53000	Purchased Professional and Technical Services				
21000	3100	53414	Other Services	255,723	0.00	370,481	0.00
21000	3100	53711	Other Charges	620	0.00	1,213	0.00
21000	3100	53000	Total: Purchased Professional and Technical Services	256,343	0.00	371,694	0.00
21000	3100		Total: Food Services Operations	302,532	1.25	419,943	1.25
21000	3000		Total: Operation of Non-Instructional Services	302,532	1.25	419,943	1.25
21000			Total: Food Services	302,532	1.25	419,943	1.25
22000			Athletics				
22000	1000		Instruction				
22000	1000	53000	Purchased Professional and Technical Services				
22000	1000	53330	Professional Development	0	0.00	2,000	0.00
22000	1000	53711	Other Charges	6,647	0.00	20,040	0.00
22000	1000	53000	Total: Purchased Professional and Technical Services	6,647	0.00	22,040	0.00
22000	1000	55000	Other Purchased Services				
22000	1000	55817	Student Travel	0	0.00	10,000	0.00
22000	1000	55000	Total: Other Purchased Services	0	0.00	10,000	0.00
22000	1000	56000	Supplies				
22000	1000	56118	General Supplies and Materials	0	0.00	2,000	0.00
22000	1000	56000	Total: Supplies	0	0.00	2,000	0.00
22000	1000		Total: Instruction	6,647	0.00	34,040	0.00
22000			Total: Athletics	6,647	0.00	34,040	0.00
24000			Federal Flow-through Grants				
24101			Title I - ESEA				
24101	1000		Instruction				

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
24101	1000	51000	Personnel Services - Compensation				
24101	1000	51100	Salaries Expense	35,221	0.53	42,149	1.80
24101	1000	51000	Total: Personnel Services - Compensation	35,221	0.53	42,149	1.80
24101	1000	52000	Personnel Services - Employee Benefits				
24101	1000	52111	Educational Retirement	5,031	0.00	3,100	0.00
24101	1000	52112	ERA - Retiree Health	746	0.00	700	0.00
24101	1000	52210	FICA Payments	1,875	0.00	1,850	0.00
24101	1000	52220	Medicare Payments	707	0.00	500	0.00
24101	1000	52311	Health and Medical Premiums	9,287	0.00	4,572	0.00
24101	1000	52312	Life	364	0.00	75	0.00
24101	1000	52313	Dental	550	0.00	300	0.00
24101	1000	52314	Vision	284	0.00	75	0.00
24101	1000	52315	Disability	189	0.00	50	0.00
24101	1000	52720	Workers Compensation Employer's Fee	164	0.00	50	0.00
24101	1000	52000	Total: Personnel Services - Employee Benefits	19,197	0.00	11,272	0.00
24101	1000	53000	Purchased Professional and Technical Services				
24101	1000	53711	Other Charges	445	0.00	500	0.00
24101	1000	53000	Total: Purchased Professional and Technical Services	445	0.00	500	0.00
24101	1000		Total: Instruction	54,863	0.53	53,921	1.80
24101	2000		Support Services				
24101	2200		Support Services-Instruction				
24101	2200	51000	Personnel Services - Compensation				
24101	2200	51100	Salaries Expense	48,987	1.75	51,294	1.75
24101	2200	51000	Total: Personnel Services - Compensation	48,987	1.75	51,294	1.75
24101	2200	52000	Personnel Services - Employee Benefits				
24101	2200	52111	Educational Retirement	6,932	0.00	7,000	0.00
24101	2200	52112	ERA - Retiree Health	980	0.00	2,000	0.00
24101	2200	52210	FICA Payments	2,830	0.00	2,000	0.00
24101	2200	52220	Medicare Payments	663	0.00	2,000	0.00
24101	2200	52311	Health and Medical Premiums	4,438	0.00	5,368	0.00
24101	2200	52312	Life	114	0.00	250	0.00
24101	2200	52313	Dental	206	0.00	250	0.00
24101	2200	52314	Vision	46	0.00	250	0.00
24101	2200	52315	Disability	0	0.00	191	0.00
24101	2200	52720	Workers Compensation Employer's Fee	91	0.00	50	0.00
24101	2200	52000	Total: Personnel Services - Employee Benefits	16,300	0.00	19,359	0.00
24101	2200	53000	Purchased Professional and Technical Services				
24101	2200	53711	Other Charges	500	0.00	0	0.00
24101	2200	53000	Total: Purchased Professional and Technical Services	500	0.00	0	0.00
24101	2200		Total: Support Services-Instruction	65,787	1.75	70,653	1.75
24101	2000		Total: Support Services	65,787	1.75	70,653	1.75
24101			Total: Title I - ESEA	120,650	2.28	124,574	3.55
24154			Teacher/Principal Training & Recruiting				
24154	1000		Instruction				
24154	1000	51000	Personnel Services - Compensation				
24154	1000	51100	Salaries Expense	5,508	0.25	6,115	0.25
24154	1000	51300	Additional Compensation	5,682	0.00	7,156	0.00
24154	1000	51000	Total: Personnel Services - Compensation	11,190	0.25	13,271	0.25
24154	1000	52000	Personnel Services - Employee Benefits				
24154	1000	52111	Educational Retirement	1,021	0.00	1,000	0.00
24154	1000	52112	ERA - Retiree Health	150	0.00	500	0.00
24154	1000	52210	FICA Payments	440	0.00	500	0.00
24154	1000	52220	Medicare Payments	100	0.00	275	0.00
24154	1000	52311	Health and Medical Premiums	100	0.00	1,000	0.00
24154	1000	52312	Life	15	0.00	50	0.00
24154	1000	52313	Dental	10	0.00	50	0.00
24154	1000	52314	Vision	1	0.00	50	0.00
24154	1000	52315	Disability	1	0.00	57	0.00
24154	1000	52720	Workers Compensation Employer's Fee	250	0.00	25	0.00
24154	1000	52000	Total: Personnel Services - Employee Benefits	2,088	0.00	3,507	0.00

State of New Mexico
Public School Operating Budget
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Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
24154	1000	53000	Purchased Professional and Technical Services				
24154	1000	53330	Professional Development	12,795	0.00	5,600	0.00
24154	1000	53000	Total: Purchased Professional and Technical Services	12,795	0.00	5,600	0.00
24154	1000	55000	Other Purchased Services				
24154	1000	55819	Employee Travel - Teachers	0	0.00	2,580	0.00
24154	1000	55000	Total: Other Purchased Services	0	0.00	2,580	0.00
24154	1000		Total: Instruction	26,073	0.25	24,958	0.25
24154			Total: Teacher/Principal Training & Recruiting	26,073	0.25	24,958	0.25
24308			CRRSA, ESSER II				
24308	1000		Instruction				
24308	1000	51000	Personnel Services - Compensation				
24308	1000	51100	Salaries Expense	0	0.00	37,203	0.59
24308	1000	51000	Total: Personnel Services - Compensation	0	0.00	37,203	0.59
24308	1000	52000	Personnel Services - Employee Benefits				
24308	1000	52111	Educational Retirement	0	0.00	4,000	0.00
24308	1000	52112	ERA - Retiree Health	0	0.00	1,000	0.00
24308	1000	52210	FICA Payments	0	0.00	2,482	0.00
24308	1000	52220	Medicare Payments	0	0.00	1,000	0.00
24308	1000	52311	Health and Medical Premiums	0	0.00	4,000	0.00
24308	1000	52312	Life	0	0.00	50	0.00
24308	1000	52313	Dental	0	0.00	50	0.00
24308	1000	52314	Vision	0	0.00	50	0.00
24308	1000	52315	Disability	0	0.00	50	0.00
24308	1000	52720	Workers Compensation Employer's Fee	0	0.00	25	0.00
24308	1000	52000	Total: Personnel Services - Employee Benefits	0	0.00	12,707	0.00
24308	1000	53000	Purchased Professional and Technical Services				
24308	1000	53711	Other Charges	0	0.00	261,691	0.00
24308	1000	53000	Total: Purchased Professional and Technical Services	0	0.00	261,691	0.00
24308	1000		Total: Instruction	0	0.00	311,601	0.59
24308	2000		Support Services				
24308	2500		Central Services				
24308	2500	55000	Other Purchased Services				
24308	2500	55912	Flowthrough Grants to Charters	0	0.00	54,988	0.00
24308	2500	55000	Total: Other Purchased Services	0	0.00	54,988	0.00
24308	2500		Total: Central Services	0	0.00	54,988	0.00
24308	2000		Total: Support Services	0	0.00	54,988	0.00
24308			Total: CRRSA, ESSER II	0	0.00	366,589	0.59
24000			Total: Federal Flow-through Grants	146,723	2.53	516,121	4.39
25000			Federal Direct Grants				
25153			Title XIX MEDICAID 3/21 Years				
25153	2000		Support Services				
25153	2100		Support Services-Students				
25153	2100	51000	Personnel Services - Compensation				
25153	2100	51100	Salaries Expense	12,462	0.43	21,434	0.50
25153	2100	51000	Total: Personnel Services - Compensation	12,462	0.43	21,434	0.50
25153	2100	52000	Personnel Services - Employee Benefits				
25153	2100	52111	Educational Retirement	1,765	0.00	500	0.00
25153	2100	52112	ERA - Retiree Health	250	0.00	500	0.00
25153	2100	52210	FICA Payments	635	0.00	500	0.00
25153	2100	52220	Medicare Payments	150	0.00	500	0.00
25153	2100	52311	Health and Medical Premiums	3,817	0.00	600	0.00
25153	2100	52312	Life	25	0.00	500	0.00
25153	2100	52313	Dental	143	0.00	150	0.00
25153	2100	52314	Vision	30	0.00	150	0.00
25153	2100	52315	Disability	10	0.00	150	0.00
25153	2100	52720	Workers Compensation Employer's Fee	7	0.00	43	0.00
25153	2100	52000	Total: Personnel Services - Employee Benefits	6,832	0.00	3,593	0.00
25153	2100	53000	Purchased Professional and Technical Services				
25153	2100	53711	Other Charges	0	0.00	31,973	0.00
25153	2100	53000	Total: Purchased Professional and Technical Services	0	0.00	31,973	0.00

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
25153	2100		Total: Support Services-Students	19,294	0.43	57,000	0.50
25153	2400		Support Services-School Administration				
25153	2400	51000	Personnel Services - Compensation				
25153	2400	51100	Salaries Expense	547	0.25	0	0.00
25153	2400	51000	Total: Personnel Services - Compensation	547	0.25	0	0.00
25153	2400	52000	Personnel Services - Employee Benefits				
25153	2400	52111	Educational Retirement	77	0.00	0	0.00
25153	2400	52112	ERA - Retiree Health	11	0.00	0	0.00
25153	2400	52210	FICA Payments	34	0.00	0	0.00
25153	2400	52220	Medicare Payments	8	0.00	0	0.00
25153	2400	52312	Life	1	0.00	0	0.00
25153	2400	52720	Workers Compensation Employer's Fee	1	0.00	0	0.00
25153	2400	52000	Total: Personnel Services - Employee Benefits	132	0.00	0	0.00
25153	2400		Total: Support Services-School Administration	679	0.25	0	0.00
25153	2000		Total: Support Services	19,973	0.68	57,000	0.50
25153			Total: Title XIX MEDICAID 3/21 Years	19,973	0.68	57,000	0.50
25233			Rural Education Achievement Program				
25233	1000		Instruction				
25233	1000	51000	Personnel Services - Compensation				
25233	1000	51300	Additional Compensation	3,750	0.00	10,000	0.00
25233	1000	51000	Total: Personnel Services - Compensation	3,750	0.00	10,000	0.00
25233	1000	52000	Personnel Services - Employee Benefits				
25233	1000	52111	Educational Retirement	530	0.00	200	0.00
25233	1000	52112	ERA - Retiree Health	75	0.00	200	0.00
25233	1000	52210	FICA Payments	219	0.00	200	0.00
25233	1000	52220	Medicare Payments	51	0.00	200	0.00
25233	1000	52311	Health and Medical Premiums	160	0.00	700	0.00
25233	1000	52312	Life	1	0.00	200	0.00
25233	1000	52313	Dental	7	0.00	200	0.00
25233	1000	52314	Vision	1	0.00	200	0.00
25233	1000	52315	Disability	0	0.00	100	0.00
25233	1000	52720	Workers Compensation Employer's Fee	0	0.00	100	0.00
25233	1000	52000	Total: Personnel Services - Employee Benefits	1,044	0.00	2,300	0.00
25233	1000	53000	Purchased Professional and Technical Services				
25233	1000	53711	Other Charges	0	0.00	18,139	0.00
25233	1000	53000	Total: Purchased Professional and Technical Services	0	0.00	18,139	0.00
25233	1000		Total: Instruction	4,794	0.00	30,439	0.00
25233	2000		Support Services				
25233	2100		Support Services-Students				
25233	2100	51000	Personnel Services - Compensation				
25233	2100	51300	Additional Compensation	2,250	0.00	2,250	0.00
25233	2100	51000	Total: Personnel Services - Compensation	2,250	0.00	2,250	0.00
25233	2100	52000	Personnel Services - Employee Benefits				
25233	2100	52111	Educational Retirement	319	0.00	150	0.00
25233	2100	52112	ERA - Retiree Health	46	0.00	100	0.00
25233	2100	52210	FICA Payments	111	0.00	100	0.00
25233	2100	52220	Medicare Payments	21	0.00	575	0.00
25233	2100	52311	Health and Medical Premiums	193	0.00	150	0.00
25233	2100	52312	Life	2	0.00	50	0.00
25233	2100	52313	Dental	13	0.00	50	0.00
25233	2100	52314	Vision	4	0.00	50	0.00
25233	2100	52315	Disability	2	0.00	50	0.00
25233	2100	52720	Workers Compensation Employer's Fee	2	0.00	25	0.00
25233	2100	52000	Total: Personnel Services - Employee Benefits	713	0.00	1,300	0.00
25233	2100		Total: Support Services-Students	2,963	0.00	3,550	0.00
25233	2000		Total: Support Services	2,963	0.00	3,550	0.00
25233			Total: Rural Education Achievement Program	7,757	0.00	33,989	0.00
25000			Total: Federal Direct Grants	27,730	0.68	90,989	0.50
26000			Local Grants				
26156			Turner Foundation				

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
26156	1000		Instruction				
26156	1000	53000	Purchased Professional and Technical Services				
26156	1000	53330	Professional Development	0	0.00	1,000	0.00
26156	1000	53711	Other Charges	786	0.00	7,164	0.00
26156	1000	53000	Total: Purchased Professional and Technical Services	786	0.00	8,164	0.00
26156	1000	55000	Other Purchased Services				
26156	1000	55817	Student Travel	1	0.00	500	0.00
26156	1000	55000	Total: Other Purchased Services	1	0.00	500	0.00
26156	1000	56000	Supplies				
26156	1000	56118	General Supplies and Materials	16,109	0.00	7,796	0.00
26156	1000	56000	Total: Supplies	16,109	0.00	7,796	0.00
26156	1000		Total: Instruction	16,896	0.00	16,460	0.00
26156			Total: Turner Foundation	16,896	0.00	16,460	0.00
26000			Total: Local Grants	16,896	0.00	16,460	0.00
27000			State Flow-through Grants				
27107			27107 GOB Library				
27107	2000		Support Services				
27107	2200		Support Services-Instruction				
27107	2200	56000	Supplies				
27107	2200	56114	Library And Audio-Visual	4,403	0.00	19,515	0.00
27107	2200	56000	Total: Supplies	4,403	0.00	19,515	0.00
27107	2200		Total: Support Services-Instruction	4,403	0.00	19,515	0.00
27107	2000		Total: Support Services	4,403	0.00	19,515	0.00
27107			Total: 27107 GOB Library	4,403	0.00	19,515	0.00
27000			Total: State Flow-through Grants	4,403	0.00	19,515	0.00
29000			Combined State/Local Grants				
29102			Private Dir Grants (Categorical)				
29102	1000		Instruction				
29102	1000	51000	Personnel Services - Compensation				
29102	1000	51300	Additional Compensation	0	0.00	1,966	0.00
29102	1000	51000	Total: Personnel Services - Compensation	0	0.00	1,966	0.00
29102	1000	52000	Personnel Services - Employee Benefits				
29102	1000	52111	Educational Retirement	0	0.00	117	0.00
29102	1000	52112	ERA - Retiree Health	0	0.00	737	0.00
29102	1000	52210	FICA Payments	0	0.00	537	0.00
29102	1000	52220	Medicare Payments	0	0.00	773	0.00
29102	1000	52000	Total: Personnel Services - Employee Benefits	0	0.00	2,164	0.00
29102	1000	53000	Purchased Professional and Technical Services				
29102	1000	53330	Professional Development	0	0.00	4,954	0.00
29102	1000	53711	Other Charges	5,755	0.00	13,939	0.00
29102	1000	53000	Total: Purchased Professional and Technical Services	5,755	0.00	18,893	0.00
29102	1000	55000	Other Purchased Services				
29102	1000	55817	Student Travel	0	0.00	61,314	0.00
29102	1000	55915	Other Contract Services	0	0.00	1,326	0.00
29102	1000	55000	Total: Other Purchased Services	0	0.00	62,640	0.00
29102	1000	56000	Supplies				
29102	1000	56118	General Supplies and Materials	880	0.00	35,820	0.00
29102	1000	56000	Total: Supplies	880	0.00	35,820	0.00
29102	1000	57000	Property				
29102	1000	57331	Fixed Assets (more than \$5,000)	0	0.00	15,000	0.00
29102	1000	57000	Total: Property	0	0.00	15,000	0.00
29102	1000		Total: Instruction	6,635	0.00	136,483	0.00
29102	2000		Support Services				
29102	2300		Support Services-General Administration				
29102	2300	53000	Purchased Professional and Technical Services				
29102	2300	53330	Professional Development	0	0.00	1,493	0.00
29102	2300	53711	Other Charges	400	0.00	4,676	0.00
29102	2300	53000	Total: Purchased Professional and Technical Services	400	0.00	6,169	0.00
29102	2300	56000	Supplies				
29102	2300	56118	General Supplies and Materials	400	0.00	7,803	0.00

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Cimarron 2021-2022							
Name:							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
29102	2300	56000	Total: Supplies	400	0.00	7,803	0.00
29102	2300		Total: Support Services-General Administration	800	0.00	13,972	0.00
29102	2000		Total: Support Services	800	0.00	13,972	0.00
29102			Total: Private Dir Grants (Categorical)	7,435	0.00	150,455	0.00
29000			Total: Combined State/Local Grants	7,435	0.00	150,455	0.00
31100			Bond Building				
31100	4000		Capital Outlay				
31100	4000	53000	Purchased Professional and Technical Services				
31100	4000	53414	Other Services	54,053	0.00	445,947	0.00
31100	4000	53000	Total: Purchased Professional and Technical Services	54,053	0.00	445,947	0.00
31100	4000	54000	Purchased Property Services				
31100	4000	54500	Construction Services	925,766	0.00	2,353,285	0.00
31100	4000	54000	Total: Purchased Property Services	925,766	0.00	2,353,285	0.00
31100	4000		Total: Capital Outlay	979,819	0.00	2,799,232	0.00
31100			Total: Bond Building	979,819	0.00	2,799,232	0.00
31600			Capital Improvements HB-33				
31600	2000		Support Services				
31600	2300		Support Services-General Administration				
31600	2300	53000	Purchased Professional and Technical Services				
31600	2300	53712	County Tax Collection Costs	2	0.00	2	0.00
31600	2300	53000	Total: Purchased Professional and Technical Services	2	0.00	2	0.00
31600	2300		Total: Support Services-General Administration	2	0.00	2	0.00
31600	2000		Total: Support Services	2	0.00	2	0.00
31600	4000		Capital Outlay				
31600	4000	54000	Purchased Property Services				
31600	4000	54500	Construction Services	0	0.00	7,561	0.00
31600	4000	54000	Total: Purchased Property Services	0	0.00	7,561	0.00
31600	4000		Total: Capital Outlay	0	0.00	7,561	0.00
31600			Total: Capital Improvements HB-33	2	0.00	7,563	0.00
31701			Capital Improvements SB-9 Local				
31701	2000		Support Services				
31701	2300		Support Services-General Administration				
31701	2300	53000	Purchased Professional and Technical Services				
31701	2300	53712	County Tax Collection Costs	8,242	0.00	8,355	0.00
31701	2300	53000	Total: Purchased Professional and Technical Services	8,242	0.00	8,355	0.00
31701	2300		Total: Support Services-General Administration	8,242	0.00	8,355	0.00
31701	2000		Total: Support Services	8,242	0.00	8,355	0.00
31701	4000		Capital Outlay				
31701	4000	53000	Purchased Professional and Technical Services				
31701	4000	53330	Professional Development	0	0.00	2,500	0.00
31701	4000	53000	Total: Purchased Professional and Technical Services	0	0.00	2,500	0.00
31701	4000	54000	Purchased Property Services				
31701	4000	54315	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	629,833	0.00	959,790	0.00
31701	4000	54500	Construction Services	0	0.00	450,000	0.00
31701	4000	54000	Total: Purchased Property Services	629,833	0.00	1,409,790	0.00
31701	4000	56000	Supplies				
31701	4000	56118	General Supplies and Materials	100,000	0.00	450,000	0.00
31701	4000	56000	Total: Supplies	100,000	0.00	450,000	0.00
31701	4000	57000	Property				
31701	4000	57312	Buses	0	0.00	175,911	0.00
31701	4000	57000	Total: Property	0	0.00	175,911	0.00
31701	4000		Total: Capital Outlay	729,833	0.00	2,038,201	0.00
31701			Total: Capital Improvements SB-9 Local	738,075	0.00	2,046,556	0.00
31703			SB-9 State Match Cash				
31703	4000		Capital Outlay				
31703	4000	54000	Purchased Property Services				
31703	4000	54500	Construction Services	12,973	0.00	13,661	0.00
31703	4000	54000	Total: Purchased Property Services	12,973	0.00	13,661	0.00
31703	4000		Total: Capital Outlay	12,973	0.00	13,661	0.00
31703			Total: SB-9 State Match Cash	12,973	0.00	13,661	0.00

State of New Mexico
Public School Operating Budget
Expenditure Detail

Budget Name: Cimarron 2021-2022							
FD	FN	OBJ	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
31900			Ed. Technology Equipment Act				
31900	4000		Capital Outlay				
31900	4000	53000	Purchased Professional and Technical Services				
31900	4000	53330	Professional Development	0	0.00	2,000	0.00
31900	4000	53414	Other Services	164,175	0.00	150,000	0.00
31900	4000	53000	Total: Purchased Professional and Technical Services	164,175	0.00	152,000	0.00
31900	4000	54000	Purchased Property Services				
31900	4000	54416	Communication Services	15,302	0.00	15,500	0.00
31900	4000	54000	Total: Purchased Property Services	15,302	0.00	15,500	0.00
31900	4000	56000	Supplies				
31900	4000	56113	Software	38,152	0.00	50,000	0.00
31900	4000	56118	General Supplies and Materials	215,000	0.00	95,103	0.00
31900	4000	56000	Total: Supplies	253,152	0.00	145,103	0.00
31900	4000	57000	Property				
31900	4000	57331	Fixed Assets (more than \$5,000)	0	0.00	50,000	0.00
31900	4000	57000	Total: Property	0	0.00	50,000	0.00
31900	4000		Total: Capital Outlay	432,629	0.00	362,603	0.00
31900			Total: Ed. Technology Equipment Act	432,629	0.00	362,603	0.00
41000			Debt Services				
41000	2000		Support Services				
41000	2300		Support Services-General Administration				
41000	2300	53000	Purchased Professional and Technical Services				
41000	2300	53712	County Tax Collection Costs	6,644	0.00	7,078	0.00
41000	2300	53000	Total: Purchased Professional and Technical Services	6,644	0.00	7,078	0.00
41000	2300		Total: Support Services-General Administration	6,644	0.00	7,078	0.00
41000	2000		Total: Support Services	6,644	0.00	7,078	0.00
41000	5000		Debt Service				
41000	5000	53000	Purchased Professional and Technical Services				
41000	5000	53414	Other Services	701	0.00	1,000	0.00
41000	5000	53000	Total: Purchased Professional and Technical Services	701	0.00	1,000	0.00
41000	5000	58000	Debt Service and Miscellaneous				
41000	5000	58214	Debt Service Reserve	0	0.00	718,292	0.00
41000	5000	58322	Bond Interest Payment	375,000	0.00	615,000	0.00
41000	5000	58324	Special Revenue Bond Interest Payment	134,652	0.00	146,102	0.00
41000	5000	58000	Total: Debt Service and Miscellaneous	509,652	0.00	1,479,394	0.00
41000	5000		Total: Debt Service	510,353	0.00	1,480,394	0.00
41000			Total: Debt Services	516,997	0.00	1,487,472	0.00
43000			Total Ed. Tech. Debt Services Sub-Fund				
43000	2000		Support Services				
43000	2300		Support Services-General Administration				
43000	2300	53000	Purchased Professional and Technical Services				
43000	2300	53712	County Tax Collection Costs	2,704	0.00	2,809	0.00
43000	2300	53000	Total: Purchased Professional and Technical Services	2,704	0.00	2,809	0.00
43000	2300		Total: Support Services-General Administration	2,704	0.00	2,809	0.00
43000	2000		Total: Support Services	2,704	0.00	2,809	0.00
43000	5000		Debt Service				
43000	5000	53000	Purchased Professional and Technical Services				
43000	5000	53414	Other Services	270	0.00	500	0.00
43000	5000	53000	Total: Purchased Professional and Technical Services	270	0.00	500	0.00
43000	5000	58000	Debt Service and Miscellaneous				
43000	5000	58214	Debt Service Reserve	0	0.00	400,936	0.00
43000	5000	58311	Bond Principal Payment	490,000	0.00	308,950	0.00
43000	5000	58322	Bond Interest Payment	11,182	0.00	3,131	0.00
43000	5000	58000	Total: Debt Service and Miscellaneous	501,182	0.00	713,017	0.00
43000	5000		Total: Debt Service	501,452	0.00	713,517	0.00
43000			Total: Total Ed. Tech. Debt Services Sub-Fund	504,156	0.00	716,326	0.00
			Total: Expenditure	8,773,593	64.13	14,264,451	67.86

STATE OF NEW MEXICO
**CIMARRON MUNICIPAL
SCHOOL DISTRICT NO. 3**

ANNUAL FINANCIAL REPORT
AND
SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2020
WITH
REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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INTRODUCTORY SECTION
OF
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

ANNUAL FINANCIAL REPORT
FISCAL YEAR 2020

JULY 1, 2019 THROUGH JUNE 30, 2020



EXCELLENCE IN EDUCATION

Our district resides in northeastern New Mexico where the Sangre de Cristo mountains meet the eastern plains and is a part of the Mountain Branch of the Old Santa Fe Trail and the Moreno Valley. We provide educational services to the towns and surrounding areas of Cimarron, Angel Fire, and Eagle Nest. Our schools consist of Cimarron Elementary/Middle Schools, Eagle Nest Elementary/Middle Schools, and Cimarron High School. We take great pride in our communities and believe in investing in our children.

Our 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.

Our Vision

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

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MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

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OFFICIAL ROSTER

June 30, 2020

CIMARRON MUNICIPAL SCHOOLS

BOARD OF EDUCATION

Nancy Hooker	President
Megan M. Mitchell	Vice-President
Fox V. Guinn	Secretary
Bret E. Wier	Member
Kari M. Jaramillo	Member

SCHOOL OFFICIALS

Adan Estrada	Superintendent
Lawana Whitten	Outgoing Business Manager
Mary Sciacca	Incoming Business Manager
Amber Archuleta	Human Resources
Anita Padilla	Acct Payable/CPO

MORENO VALLEY HIGH SCHOOL

COUNCIL

Tim Bertucci	President
Nathan Hill	Vice-President
Lisa Olsen	Secretary
Ed McCracken	Treasurer
Matthew Mitchell	Member

SCHOOL OFFICIALS

Tammy Dunn	Director
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MORENO VALLEY EDUCATION FOUNDATION

BOARD OF DIRECTORS

Richard Safford	President
Linda Colenda	Vice-President
Jenny Godfey Smith	Secretary
Melissa Grassmick	Member
Brian Renegar	Member

FINANCE

Linda Wier	Accountant
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FINANCIAL SECTION
OF
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

ANNUAL FINANCIAL REPORT
FISCAL YEAR 2020

JULY 1, 2019 THROUGH JUNE 30, 2020



EXCELLENCE IN EDUCATION

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desdINDEPENDENT AUDITORS' REPORT

Brian S. Colón, Esq., State Auditor,
The Board of Education, and Audit Committee of
Cimarron Municipal School District No. 3

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 comparison for the general fund of Cimarron Municipal School District No. 3, as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise Cimarron Municipal School District No. 3'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 Cimarron Municipal School District No. 3's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cimarron Municipal School District No. 3, as of June 30, 2020, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Brian S. Colón, Esq., State Auditor,
The Board of Education, and Audit Committee of
Cimarron Municipal School District No. 3

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. Accounting principles generally accepted in the United States of America also require that the Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions for pensions and OPEB on pages 53 through 57 to 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we 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. Our opinion on the basic financial statements is not affected by this missing information.


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cimarron Municipal School District No. 3's basic financial statements. The supplemental information such as the budgetary comparisons for the major capital project fund, the combining and individual nonmajor fund financial statements, the budgetary comparisons for non-major special revenue funds, capital projects funds, debt service funds, and the other information, such as the other schedules required by 2.2.2.NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2020 on our consideration of the Cimarron Municipal School District No. 3's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Cimarron Municipal School District No. 3's internal control over financial reporting and compliance.


Farmington, New Mexico
November 5, 2020

BASIC FINANCIAL STATEMENTS
OF
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

AS OF AND FOR THE YEAR ENDED
JUNE 30, 2020

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>	<u>Moreno Valley High School</u>
Assets		
Cash and cash equivalents	\$ 3,132,807	\$ 553,461
Investments	-	
Receivables:		
Delinquent property taxes receivable	386,161	17,224
Grant	111,368	2,210
Interest	654	-
Due from other governments	39,780	-
Food inventory	1,720	-
Non-current:		
Restricted cash	4,454,140	-
Non-depreciable assets	1,148,139	151,920
Depreciable capital assets, net	<u>20,403,316</u>	<u>5,185</u>
Total Assets	<u>29,678,085</u>	<u>730,000</u>
Deferred Outflows of Resources:		
Contributions to pension subsequent to the measurement date	477,458	78,094
Net change in pension assumptions	1,134,282	156,626
Net change in proportionate share of pension liability	389,034	98,903
Contributions to OPEB subsequent to the measurement date	67,316	11,044
Net change in proportionate share of OPEB liability	<u>292,123</u>	<u>46,367</u>
Total Deferred Outflows of Resources	<u>\$ 2,360,213</u>	<u>391,034</u>

(cont'd; 1 of 2)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

STATEMENT OF NET POSITION
 June 30, 2020

	Governmental <u>Activities</u>	Moreno Valley <u>High School</u>
Liabilities		
Accounts payable	\$ 33,668	2,511
Payroll liabilities	332,588	27,950
Accrued interest	40,165	-
Long-term liabilities other than pensions:		
Due within one year	865,000	-
Due in more than one year	8,615,567	-
Aggregate net pension liability	8,050,126	1,111,590
Aggregate OPEB liability	<u>2,273,239</u>	<u>314,187</u>
Total Liabilities	<u>20,210,353</u>	<u>1,456,238</u>
 Deferred Inflows of Resources		
Difference between expected and actual pension experience	210,983	29,133
Net difference between projected and actual investment earnings on pension plan investments	171,441	23,673
Net change in proportionate share of pension liability	5,671	117,528
Difference between expected and actual OPEB experience	572,062	79,066
Net difference between projected and actual investment earnings on OPEB plan investments	21,136	2,921
Net change in OPEB assumptions	733,692	101,405
Net change in proportionate share of OPEB liability	<u>-</u>	<u>40,159</u>
Total Deferred Inflows of Resources	<u>1,714,985</u>	<u>393,885</u>
 Net Position		
Net investment in capital assets	16,525,028	157,105
Restricted for:		
Inventories	1,720	-
General funds	34,141	-
Special revenue funds	910,274	163,129
Capital projects	1,308,644	264,188
Debt service	674,749	-
Unrestricted	<u>(9,341,596)</u>	<u>(1,313,511)</u>
Total Net Position	<u>\$ 10,112,960</u>	<u>\$ (729,089)</u>

(2 of 2)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

STATEMENT OF ACTIVITIES
 Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>			
<u>Primary government:</u>		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>		
Governmental activities:								
Instruction	\$ 3,149,162	\$ 19,760	\$ 441,223	\$ 21,349	\$ (2,666,830)			
Support Services - Students	708,011	14,337	99,199	-	(594,475)			
Support Services - Instruction	77,958	-	10,923	-	(67,035)			
Support Services - General Administration	292,871	-	41,034	260	(251,577)			
Support Services - School Administration	316,759	-	44,381	-	(272,378)			
Central Services	206,872	-	28,985	-	(177,887)			
Operations & Maintenance of Plant	1,603,523	-	224,668	26,488	(1,352,367)			
Student Transportation	525,974	-	461,269	-	(64,705)			
Food Services	272,616	28,354	-	-	(244,262)			
Bond interest paid	104,535	-	-	-	(104,535)			
Total governmental activities	<u>\$ 7,258,281</u>	<u>\$ 62,451</u>	<u>\$ 1,351,682</u>	<u>\$ 48,097</u>	<u>(5,796,051)</u>			
Component units:								
Moreno Valley High School Charter School	<u>\$ 1,112,061</u>	<u>\$ -</u>	<u>\$ 12,310</u>	<u>\$ 51,508</u>		<u>\$ (1,048,243)</u>		
General revenues:								
Taxes:								
Property Taxes:								
General purposes							161,045	-
Capital projects							685,815	111,682
Debt service							996,957	-
Oil and gas							86,206	-
State equalization							4,371,155	890,837
Grants and contributions not restricted							206,125	158,545
Pension income							2,209,179	416,422
OPEB income							97,978	24,874
Unrestricted investment earnings							14,731	41
Miscellaneous income							3,750	-
					<u>8,832,941</u>	<u>1,602,401</u>		
					Change in net position	3,036,890	554,158	
					Net position - beginning	<u>7,076,070</u>	<u>(1,283,247)</u>	
					Net position - ending	<u>\$ 10,112,960</u>	<u>\$ (729,089)</u>	

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

GOVERNMENTAL FUNDS
Balance Sheet
June 30, 2020

	General Fund	Bond Building Fund 31100	Capital Improvements SB-9 (Local) Fund 31701	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 526,819	\$ -	\$ 794,390	\$ 1,811,598	\$ 3,132,807
Receivables:					
Property taxes	36,735	-	162,566	186,860	386,161
Grant	-	-	-	111,368	111,368
Interest	-	-	-	654	654
Due from other governments	3,471	-	14,937	21,372	39,780
Due from other funds	88,911	-	250,014	-	338,925
Food inventory	-	-	-	1,720	1,720
Restricted:					
Cash and cash equivalents	<u>-</u>	<u>4,002,894</u>	<u>-</u>	<u>451,246</u>	<u>4,454,140</u>
Total assets	<u>\$ 655,936</u>	<u>\$ 4,002,894</u>	<u>\$ 1,221,907</u>	<u>\$ 2,584,818</u>	<u>\$ 8,465,555</u>
 Liabilities, deferred inflows, and fund balance					
Liabilities:					
Accounts payable	\$ 1,237	\$ 21,905	\$ 10,526	\$ -	\$ 33,668
Payroll liabilities - held payments	283,685	-	-	48,903	332,588
Due to other funds	<u>-</u>	<u>250,014</u>	<u>-</u>	<u>88,911</u>	<u>338,925</u>
Total liabilities	<u>284,922</u>	<u>271,919</u>	<u>10,526</u>	<u>137,814</u>	<u>705,181</u>
Deferred inflows of resources:					
Delinquent property taxes	<u>34,356</u>	<u>-</u>	<u>152,518</u>	<u>172,674</u>	<u>359,548</u>
Fund balance:					
Non-spendable:					
Inventories	-	-	-	1,720	1,720
Restricted for:					
Instructional materials	34,141	-	-	-	34,141
Food services	-	-	-	709,277	709,277
Extracurricular activities	-	-	-	27,472	27,472
Grantor restrictions	-	-	-	173,525	173,525
Capital projects	-	3,730,975	1,058,863	803,260	5,593,098
Debt service	-	-	-	559,408	559,408
Unassigned	<u>73,524</u>	<u>-</u>	<u>-</u>	<u>(332)</u>	<u>73,192</u>
Total fund balance	<u>336,658</u>	<u>3,730,975</u>	<u>1,058,863</u>	<u>2,274,330</u>	<u>7,400,826</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 655,936</u>	<u>\$ 4,002,894</u>	<u>\$ 1,221,907</u>	<u>\$ 2,584,818</u>	<u>\$ 8,465,555</u>

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

RECONCILIATION OF THE BALANCE SHEET - ALL GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
June 30, 2020

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

Fund balances - total governmental funds	\$	7,400,826
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets		36,969,679
Accumulated depreciation		(15,418,224)
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes receivable		359,548
Deferred outflow of resources are not financial resources, and therefore are not reported in the funds and include:		
Contributions to pension subsequent to the measurement date		477,458
Net change in pension assumptions		1,134,282
Net change in proportionate share of pension liability		389,034
Contributions to OPEB subsequent to the measurement date		67,316
Net change in proportionate share of OPEB liability		292,123
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds		
Bonds payable		(9,408,950)
Accrued interest payable		(40,165)
Bond premiums		(71,617)
Net pension liability		(8,050,126)
Net OPEB liability		(2,273,239)
Deferred inflow of resources are not financial resources, and therefore are not reported in the funds and include:		
Difference between expected and actual pension experience		(210,983)
Net difference between projected and actual investment earnings on pension plan investments		(171,441)
Net change in proportionate share of pension liability		(5,671)
Difference between expected and actual OPEB experience		(572,062)
Net difference between projected and actual investment earnings on OPEB plan investments		(21,136)
Net change in OPEB assumptions		<u>(733,692)</u>
Net position of governmental activities	\$	<u>10,112,960</u>

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2020

	General Fund	Bond Building Fund 31100	Capital Improvements SB-9 (Local) Fund 31701	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes:					
Property	\$ 163,172	\$ -	\$ 700,259	\$ 1,018,500	\$ 1,881,931
Oil and gas	8,638	-	34,553	43,015	86,206
Intergovernmental - federal grants	7,320	-	-	597,227	604,547
Intergovernmental - state grants	4,850,605	-	-	280,658	5,131,263
Contributions - private grants	93,625	-	-	112,500	206,125
Charges for services	19,760	-	-	42,691	62,451
Investment and interest income	14,731	2,894	11,171	21,059	49,855
Miscellaneous	<u>16,590</u>	<u>-</u>	<u>11,678</u>	<u>-</u>	<u>28,268</u>
Total revenues	<u>5,174,441</u>	<u>2,894</u>	<u>757,661</u>	<u>2,115,650</u>	<u>8,050,646</u>
Expenditures:					
Current:					
Instruction	2,807,657	-	-	480,895	3,288,552
Support services:					
Students	570,951	-	-	45,921	616,872
Instruction	5,710	-	-	65,346	71,056
General Administration	237,471	-	6,906	10,794	255,171
School Administration	260,536	-	-	15,448	275,984
Central Services	171,147	-	-	9,095	180,242
Operation & Maintenance of Plant	626,044	-	428,623	281,364	1,336,031
Student transportation	458,268	-	-	-	458,268
Food services operations	-	-	-	237,523	237,523
Capital outlay	-	211,919	225,199	80,243	517,361
Debt service:					
Principal retirement	-	-	-	901,050	901,050
Bond interest paid	-	-	-	124,429	124,429
Bond issuance costs	-	60,000	-	-	60,000
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,078</u>	<u>1,078</u>
Total expenditures	<u>5,137,784</u>	<u>271,919</u>	<u>660,728</u>	<u>2,253,186</u>	<u>8,323,617</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>36,657</u>	<u>(269,025)</u>	<u>96,933</u>	<u>(137,536)</u>	<u>(272,971)</u>
Other financing sources and financing uses:					
Sale of bonds	-	4,000,000	-	-	4,000,000
Refunds	<u>(8)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8)</u>
Total other financing sources and financing	<u>(8)</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>3,999,992</u>
<i>Net change in fund balance</i>	36,649	3,730,975	96,933	(137,536)	3,727,021
Fund balance at beginning of the year	<u>300,009</u>	<u>-</u>	<u>961,930</u>	<u>2,411,866</u>	<u>3,673,805</u>
Fund balance at end of the year	<u>\$ 336,658</u>	<u>\$ 3,730,975</u>	<u>\$ 1,058,863</u>	<u>\$ 2,274,330</u>	<u>\$ 7,400,826</u>

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2020

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

Net change in fund balance - total governmental funds	\$ 3,727,021
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year</p>	
Capital outlay	517,361
Depreciation	(920,868)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
<p>Accrued interest income:</p>	
June 30, 2019	
<p>Deferred property taxes at:</p>	
June 30, 2019	(397,662)
June 30, 2020	359,548
Prior year unearned revenues	(24,518)
<p>The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. These differences in the treatment of long-term debt and related items consist of:</p>	
Current year principal payments	901,050
Bonds sold	(4,000,000)
Bond premium amortization	14,421
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>	
<p>Compensated absences at:</p>	
June 30, 2019	3,133
<p>Accrued interest at:</p>	
June 30, 2019	45,638
June 30, 2020	(40,165)
Deferred contributions to pension plan	477,458
Deferred contributions to OPEB plan	67,316
Pension income	2,209,179
OPEB income	<u>97,978</u>
Change in net position of governmental activities	<u>\$ 3,036,890</u>

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes:				
Property	\$ 158,480	\$ 158,480	\$ 160,758	\$ 2,278
Oil and gas	13,774	13,774	7,957	(5,817)
Intergovernmental - federal grants	-	-	7,320	7,320
Intergovernmental - state grants	4,833,060	4,865,350	4,850,605	(14,745)
Contributions - private grants	56,000	56,000	93,625	37,625
Charges for services	60,100	60,100	19,760	(40,340)
Investment and interest income	22,000	22,000	14,731	(7,269)
Miscellaneous	-	16,590	16,590	-
Total revenues	<u>5,143,414</u>	<u>5,192,294</u>	<u>5,171,346</u>	<u>(20,948)</u>
Expenditures:				
Current:				
Instruction	2,979,112	3,019,669	2,807,657	212,012
Support services:				
Students	592,339	572,614	570,951	1,663
Instruction	27,624	5,710	5,710	-
General Administration	279,591	246,050	237,471	8,579
School Administration	268,893	263,909	260,536	3,373
Central Services	187,969	178,945	171,147	7,798
Operation & Maintenance of Plant	569,226	731,982	630,153	101,829
Student transportation	461,269	461,276	461,276	-
Other Support services	17,739	17,739	-	17,739
Total expenditures	<u>5,383,762</u>	<u>5,497,894</u>	<u>5,144,901</u>	<u>352,993</u>
<i>Excess (deficiency) of revenues over expenditures</i>	(240,348)	(305,600)	26,445	332,045
Other financing uses:				
Refunds	-	-	(8)	(8)
<i>Net change in fund balance</i>	(240,348)	(305,600)	26,437	332,037
<i>Beginning cash balance budgeted</i>	240,348	305,600	-	(305,600)
Fund balance at beginning of the year	-	-	300,009	300,009
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>326,446</u>	<u>\$ 326,446</u>
RECONCILIATION TO GAAP BASIS:				
Change in property tax receivable			(2,502)	
Change in due from other governments			3,471	
Change in payables			7,116	
Change in deferred property taxes			2,127	
Fund balance at end of the year (GAAP basis)			<u>\$ 336,658</u>	

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

AGENCY FUNDS
Statement of Fiduciary Assets and Liabilities
June 30, 2020

ASSETS

Pooled cash and investments	\$ <u>249,667</u>
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LIABILITIES

Deposits held for others	\$ <u>249,667</u>
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The notes to the financial statements are an integral part of this statement.



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I. SUMMARY OF ALL SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Cimarron Municipal School District No. 3 (District) is a special purpose government corporation created under the provision of Chapter 22 Article 5, Paragraph 4, New Mexico Statutes 1978 and governed by an elected five-member Board of Education. The Board of Education is the basic level of government, which has oversight responsibility and control over all activities related to the public-school education in the Villages of Cimarron, Eagle Nest, and Angel Fire, New Mexico and the surrounding areas. The District is responsible for all activities related to public elementary and secondary school education within its jurisdiction. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The Board of Education is authorized to establish policies and regulations for its own government consistent with the laws of the State of New Mexico and the regulations of the Legislative Finance Committee. The School Board is comprised of five members who are elected for terms of four years. The District operates nineteen schools within its boundaries and, in conjunction with the regular educational programs, some of these schools offer special education. In addition, the District provides transportation and school food services for the students.

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

Generally Accepted Accounting Principles (GAAP) requires that financial statements present the District (primary government) and its component units. A component unit is defined as a legally separate organization for which the elected officials of the primary government are financially accountable or other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the District's financial statements to be misleading. The District has one component unit that is required to be presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement No. 14*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*.

1. Blended Component Units

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

2. Discretely Presented Component Units

The District has one component unit reported as a discretely presented component unit. 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. Moreno Valley High School Charter School is considered a public school, accredited by the state board of public education and accountable to the school district's local school board for ensuring compliance with applicable laws, rules and charter provisions. Moreno Valley High School Charter School is chartered under Cimarron Municipal School District and is the financial responsibility of the District. Since the charter school relies on its charter from the District and a financial burden exists upon closure of the charter school or when the charter school is in need of financial assistance. Additionally, the Charter School has a component unit, Moreno Valley Foundation (Foundation). The Foundation was created for the purpose of providing financial support exclusively, or almost exclusively, to Moreno Valley High School and is reported as a component unit of the Charter School. Neither the District nor the Charter School appoint the Board of Directors of the Foundation. However, the Foundation's board of directors will have sitting members that are employees of the Charter School or are members of the Charter School's governing council. The Charter School and the Foundation do not have a separately issued report.

The summary of significant accounting policies of the District is presented to assist in the understanding of the District's financial statements. The financial statements and notes are the representation of Cimarron Municipal School District No. 3's management who is responsible for their integrity and objectivity. The financial statements of the District conform to GAAP as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.



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

B. Implementation of New Accounting Principles

During fiscal year 2020, the District adopted the following Governmental Accounting Standards Board (GASB) Statements:

➤ **GASB Statement No. 95**, *Postponement of the Effective Dates of Certain Authoritative Guidance*

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

Statement No. 83, Certain Asset Retirement Obligations

Statement No. 84, Fiduciary Activities

Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period

Statement No. 90, Majority Equity Interests

Statement No. 91, Conduit Debt Obligations

Statement No. 92, Omnibus 2020

Statement No. 93, Replacement of Interbank Offered Rates

Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)

Implementation Guide No. 2018-1, Implementation Guidance Update—2018

Implementation Guide No. 2019-1, Implementation Guidance Update—2019

Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

Statement No. 87, Leases

Implementation Guide No. 2019-3, Leases.

Earlier application of the provisions addressed in this Statement is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

The requirements of this Statement are effective immediately.

➤ **GASB Statement No. 88**, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings (for example, a government entering into a loan agreement with a lender) and direct placements (for example, a government issuing a debt security directly to an investor). Direct borrowings and direct placements have terms negotiated directly with the investor or lender and are not offered for public sale. The requirements of this Statement apply to the financial statements of all state and local governments.



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

B. Implementation of New Accounting Principles (cont'd)

Other accounting standards that the District is currently reviewing for applicability and potential impact on the financial statements include:

➤ **GASB Statement No. 84, *Fiduciary Activities***

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. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018 (FYE June 30, 2020; Extended June 30, 2021). Earlier application is encouraged. Changes adopted to conform to the provisions of this Statement should be applied retroactively by restating financial statements, if practicable, for all prior periods presented. If restatement for prior periods is not practicable, the cumulative effect, if any, of applying this Statement should be reported as a restatement of beginning net position (or fund balance or fund net position, as applicable) for the earliest period restated. In the first period that this Statement is applied, the notes to the financial statements should disclose the nature of the restatement and its effect. Also, the reason for not restating prior periods presented should be disclosed.

➤ **GASB Statement No. 87, *Leases***

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. 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.

Definition of a Lease - A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this Statement.

The provisions of this Statement are effective for reporting periods beginning after December 15, 2019 (FYE June 30, 2021; Extended June 30, 2022).



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

B. Implementation of New Accounting Principles (cont'd)

➤ **GASB Statement No. 89**, *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. The requirements of this Statement apply to the financial statements of all state and local governments. In financial statements prepared using the economic resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred. Such interest cost should not be capitalized as part of the historical cost of a capital asset. In financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019 (FYE June 30, 2021; Extended June 30, 2022). Earlier application is encouraged.

➤ **GASB Statement No. 90**, *Majority Equity Interests an amendment of GASB Statements No. 14 and No. 61*

The primary objectives of this Statement are to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units.

This Statement modifies previous guidance for reporting a government's majority equity interest in a legally separate organization. This Statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018 (FYE June 30, 2020; Extended June 30, 2021). Earlier application is encouraged.

➤ **GASB Statement No. 91**, *Conduit Debt Obligations*

This Statement provides 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 are effective for reporting periods beginning after December 15, 2020 (FYE June 30, 2022; Extended June 30, 2023). Earlier application is encouraged.

➤ **GASB Statement No. 92**, *Omnibus 2020*

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

➤ The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports

➤ Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan

➤ The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits

➤ The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements

➤ Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition



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

B. Implementation of New Accounting Principles (cont'd)

Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers

Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature

Terminology used to refer to derivative instruments.

The requirements of this Statement are effective as follows:

The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.

The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020 (FYE June 30, 2021; Extended June 30, 2022).

The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020 (FYE June 30, 2021; Extended June 30, 2022).

The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020 (FYE June 30, 2021; Extended June 30, 2022).

Earlier application is encouraged and is permitted by topic.

➤ **GASB Statement No. 93, *Replacement of Interbank Offered Rates***

Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, as amended, requires a government to terminate hedge accounting when it renegotiates or amends a critical term of a hedging derivative instrument, such as the reference rate of a hedging derivative instrument's variable payment. In addition, in accordance with Statement No. 87, Leases, as amended, replacement of the rate on which variable payments depend in a lease contract would require a government to apply the provisions for lease modifications, including remeasurement of the lease liability or lease receivable.

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended

Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.



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

B. Implementation of New Accounting Principles (cont'd)

The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021 (FYE June 30, 2022; Extended June 30, 2023). All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020 (FYE June 30, 2022; Extended June 30, 2023). Earlier application is encouraged. The exceptions to the existing provisions for hedge accounting termination and lease modifications in this Statement will reduce the cost of the accounting and financial reporting ramifications of replacing IBORs with other reference rates. The reliability and relevance of reported information will be maintained by requiring that agreements that effectively maintain an existing hedging arrangement continue to be accounted for in the same manner as before the replacement of a reference rate. As a result, this Statement will preserve the consistency and comparability of reporting hedging derivative instruments and leases after governments amend or replace agreements to replace an IBOR.

➤ **GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***

The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 (FYE June 30, 2023; Not extended), and all reporting periods thereafter. Earlier application is encouraged.

PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

➤ **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 (FYE June 30, 2023; Not extended), and all reporting periods thereafter. Earlier application is encouraged.

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

➤ **GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—*an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32****

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.



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

B. Implementation of New Accounting Principles (cont'd)

Effective Date: The requirements of this Statement are effective as follows:

The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately.

The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021 (FYE June 30, 2022).

All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021 (FYE June 30, 2022).

Earlier application is encouraged and is permitted by specific requirement as follows:

Paragraph 4 of this Statement as it applies to arrangements other than defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans

Paragraphs 6–9 of this Statement and the supersession of the remaining requirements of Statement 32 (as detailed in paragraph 3 of this Statement).

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) are prepared using the accrual basis of accounting and the information about the school district as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements.

Interfund services provided and used are not eliminated in the consolidation of funds for the Statement of Activities. All interfund transactions that do not represent services provided and used between governmental funds are eliminated on the government-wide statements. Interfund activity and balances resulting from transactions with fiduciary funds are not eliminated. Instead, the fiduciary interfund activity and balances are treated as transactions with an external party.

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

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.

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

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

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

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.



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

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

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

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

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 capital assets, and the servicing of long-term debt.

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

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

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

Debt Service Funds are used to account for the payment of principal and interest on long-term debt. Debt service revenues are from taxes and other operating revenues, some of which are pledged specifically to repay certain outstanding bond issues.

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis* requires the District to present certain governmental funds as major funds. In addition to the General Fund, the District reports the following major governmental funds:

➤ CAPITAL PROJECTS FUNDS

Bond Building (Fund No. 31100) Minimum Balance: None
This fund provides financing for the construction of buildings, the purchase of equipment, and the acquisition and improvement of land. Funding is provided by the sale of general obligation bonds, which have been approved by the voters of the district.

Capital Improvements SB-9 (Local) (Fund No. 31701) Minimum Balance: None
This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9.

➤ DEBT SERVICE FUNDS

Debt Service Fund (Fund No. 41000) Minimum Balance: None
The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the government reports the following fund type:

Fiduciary Funds – The District is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position. These activities are excluded from the District's government-wide financial statements because the District cannot use these assets to finance its operations.



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

E. Assets, Liabilities, and Net Position or Equity

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

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

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

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

Restricted cash and cash equivalents are reserved for the payment of long-term debt payments and related interest.

2. *Receivables and payables*

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

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

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

3. *Inventories*

The District's method of accounting for inventory is the consumption method. Under the consumption approach, governments report inventories they purchase as an asset and defer the recognition of the expenditures until the period in which the inventories are actually consumed. Inventory is valued at cost. In the General Fund, inventory consists of expendable fuel reserves held for consumption. Inventory in the Food Service Fund consists of U.S.D.A. commodities and other purchased food and non-food supplies. The inventories in the Operational Fund and the Capital Improvements SB-9 Capital Projects Fund consist of operations and maintenance supplies. The cost of purchased inventory is recorded as an expenditure at the time individual inventory items are consumed. Commodities consumed during the year are reported as revenues and expenditures; unused commodities are reported as inventories.



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

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

4. *Capital assets*

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Software costs have been included with the cost of computer equipment and are capitalized with that equipment. The District does not develop software for internal use or any other use.

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

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

ESTIMATED USEFUL LIVES	
ASSETS	YEARS
Buildings	25 - 50
Building improvements	7 - 20
Vehides	5
Office equipment	5
Computer equipment	5

5. *Compensated absences*

The District policy is to permit employees to accumulate earned but unused vacation. Accumulated vacation and sick leave are not payable upon termination and is recorded as expenditures when it is paid.

6. *Long-term obligations*

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

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

7. *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 Education Retirement Board (ERB) and additions to/deductions from ERB's fiduciary net position have been determined on the same basis as they are reported by ERB. 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.



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

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

8. *Other Post-Employment Benefits*

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 Retiree Health Care Authority (RHCA) and additions to/deductions from RHCA's fiduciary net position have been determined on the same basis as they are reported by RHCA. 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.

9. *Deferred Outflows/Inflows of Resources*

Both deferred inflows and outflows are reported in the Statement of Net Position, but are not recognized in the financial statements as revenues, expenses, and reduction of liabilities or increase in assets until the period(s) to which they relate.

In addition to assets, the District reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position/fund balance that applies to future periods and will not be recognized as an expenditure until that time.

The District also reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position/fund balance that applies to future periods and so will not be recognized as a revenue until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding liability for deferred inflows of resources.

The District reports deferred outflows of resources for pension-related amounts for the District's share of the difference between projected and actual earnings, for the District's share of the difference between contributions to the individual plans and the proportionate share of the contributions, and for changes of assumptions or other inputs.

The District reports deferred inflows of resources for pension-related amounts in the government wide financial statements or the District's share of the difference between expected and actual experience and for the District's share of the difference between contributions to the individual plans and the proportionate share of the contributions.

Under the modified accrual basis of accounting, revenue and other fund financial resources are recognized in the period in which they become both measurable and available. Assets recorded in the fund financial statements for which the revenues are not available are reported as a deferred inflow of resources. Deferred inflows of resources are also comprised of property tax and long-term receivables that are unavailable in the fund statements.

10. *Fund balance*

a. *Non-Spendable*

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

b. *Restricted*

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

c. *Committed*

Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the District's Board of Education should be reported as committed fund balance. The committed amounts cannot be used for any other purpose unless the District's Board of Education removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District had committed fund balance in the amount of \$207,374 for expenditures in the subsequent year.



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

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

d. Assigned

Assigned fund balance includes (a) all remaining amounts, except for negative balances, that are reported in governmental funds, other than the general fund, that are not classified as non-spendable and are neither restricted nor committed and amounts in the general fund that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent, and removal of, is expressed by the Board of Education or the Finance Committee. The District did not have assigned fund balances for the year ended June 30, 2020.

e. Unassigned

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

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

11. *Net Position*

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

a. Net investment in capital assets

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

b. Restricted Net Position

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

c. Unrestricted Net Position

Unrestricted Net Position consists of Net Position that does not meet the definition of "net investment in capital assets" or "restricted."

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

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



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

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

12. *Indirect Costs*

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

13. *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.

14. *Inter-fund Transactions*

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

15. *Revenues*

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

A school district's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education, 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance. The District received \$4,371,155 in state equalization guarantee distributions during the year ended June 30, 2020.

Transportation Distribution: School districts in the State of New Mexico received student transportation distributions. The transportation distribution is allocated to each school district in accordance with formulas developed by the State Transportation Director and the Director of Public School Finance. The funds shall be used only for the purpose of making payments to each school district for the to-and-from school transportation costs of students in grades K through twelve attending public school within the school district. The District received \$461,269 in transportation distributions during the year ended June 30, 2020.

Instructional Materials: The New Mexico Public Education Department (PED) receives federal mineral 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 purchase of material listed on the PED 'Multiple List', while fifty percent of each allocation is available for purchases directly from vendors or transfer to the fifty percent account for purchase of material from the "Multiple List". Districts are allowed to carry forward unused textbook funds from year to year. The District received \$1 in instructional materials distributions during the year ended June 30, 2020.

16. *Tax Abatements*

Governmental Accounting Standards Board Statement No. 77 requires the District to disclose information on certain tax abatement agreements effecting the District. A tax abatement is created when a government enters into an agreement with an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. Accordingly, there are four tax abatement agreements that effect the District for the year ended June 30, 2020 which are detailed in Note IV.E.



II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

The school district follows these procedures in establishing the budgetary data reflected in the financial statements:

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

The Board of Education may approve amendments to the appropriated budget, which are required when a change is made affecting budgeted ending fund balance. The appropriated budget for the year ended June 30, 2020 was properly amended by the Board through the year. New Mexico state law prohibits a Governmental Agency to exceed an individual line item. These amendments resulted in the following changes:

	ORIGINAL	FINAL
Major Funds:		
General Funds	\$ 5,383,762	\$ 5,497,894
Capital Projects Funds:		
Bond Building	626	4,000,000
Capital Improvements SB-9	1,785,024	1,827,319
Debt Service Funds:		
Debt Service	1,003,997	1,008,003
Nonmajor Funds:		
Special Revenue Funds	937,507	1,168,431
Capital Projects Funds	630,457	1,146,424
Total Budget	<u>\$ 10,871,299</u>	<u>\$ 15,814,574</u>



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

B. Budgetary Violations

The District did not have any budgetary violations during the year ended June 30, 2020.

C. Deficit Fund Equity

The District had deficit fund balance at June 30, 2020 as follows:

	DEFICIT FUND BALANCE
Funds:	
Transportation	\$ (145)
Title II Teacher Quality	(1)
Breakfast for Elementary Students	(331)
Total deficit fund balances	\$ (477)

These deficits will be funded by future grants or by the Operational Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Temporary Investments

At June 30, 2020, the carrying amount of the District's deposits was \$7,586,947 and the deposit balance was \$7,757,090 with the difference consisting of outstanding checks.

	BALANCE
Financial institution (FDIC):	
In Bank	\$ 3,504,572
State agencies:	
New Mexico Finance Authority	4,454,140
Nonbank trustee:	
Manhattan Life	48,759
Less:	
Agency - InBank	(201,622)
Agency - Manhattan Life	(48,759)
Restricted cash and cash equivalents	(4,454,140)
Net reconciling items	(502,731)
Add:	
Payments held at yearend	332,588
Total cash and equivalents	\$ 3,132,807

Of the total cash and cash equivalents balance, \$298,378, was covered by federal depository insurance and \$7,865,305 was covered by collateral held in joint safekeeping by a third party.



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

A. Cash and Temporary Investments (cont'd)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the District for at least one half of the amount on deposit with the institution. The District does not have a deposit policy for custodial credit risk, other than the following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). The statement listed below will meet the State of New Mexico Office of the State Auditor's requirement in reporting the uninsured portion of the deposits. As of June 30, 2020, none of the District's bank deposits was exposed to custodial risk as follows:

	INSURED	UNDER INSURED	TOTAL
Bank deposits:			
Uninsured and uncollateralized	\$ -	\$ -	\$ -
Uninsured and collateral held by pledging bank's trust dept not in the District's name	7,458,712	-	7,458,712
Total uninsured	7,458,712	-	7,458,712
Insured (FDIC)	298,378	-	298,378
Total deposits	<u>\$ 7,757,090</u>	<u>\$ -</u>	<u>\$ 7,757,090</u>
State of New Mexico collateral requirement:			
50% of uninsured public fund bank deposits	\$ 1,526,475	\$ -	\$ 1,526,475
Pledged security	7,865,305	-	7,865,305
Over collateralization	<u>\$ 6,338,830</u>	<u>\$ -</u>	<u>\$ 6,338,830</u>

The collateral pledged is listed on Schedule of Pledged Collateral in the Other Supplemental Information section of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico. According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the schools. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

B. Receivables

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

	RECEIVABLES		DUE FROM OTHER	
	Property Taxes	Grants	Governments	Funds
Major Funds:				
General Funds	\$ 36,735	\$ -	\$ 3,471	\$ 88,911
Bond Building	-	-	-	-
Capital Improvements SB-9 (Local)	162,566	-	14,937	250,014
Debt Service	86,243	-	10,235	-
Other Governmental Funds	<u>100,617</u>	<u>111,368</u>	<u>11,137</u>	<u>-</u>
Total	<u>\$ 386,161</u>	<u>\$ 111,368</u>	<u>\$ 39,780</u>	<u>\$ 338,925</u>



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

B. Receivables (cont'd)

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

	UNAVAILABLE	UNEARNED
Grant drawdowns prior to meeting all eligibility requirements		
Other Governmental Funds	\$ -	\$ -
Delinquent property taxes		
General Fund	34,356	-
Bond Building	-	-
Capital Improvements SB-9 (Local)	152,518	-
Debt Service	79,388	-
Other Governmental Funds	93,286	-
Total	<u>\$ 359,548</u>	<u>\$ -</u>

C. Inter-Fund Receivables and Payables

The inter-fund receivables and payables at June 30, 2020 were:

	RECEIVABLES	PAYABLES
Major Funds:		
General Funds	\$ 88,911	\$ -
Bond Building	-	250,014
Other Governmental Funds		
Title I	-	13,684
Entitlement IDEA-B	-	24,663
IDEA-B Student Success	-	6,537
Title II Teacher Quality	-	5,348
Title XIX Medicaid	-	3,601
Libraries GO Bond 2012	-	6,363
Community Schools Planning Grant	-	28,384
Breakfast for Elementary Students	-	331
Capital Improvements SB-9	250,014	-
Total	<u>\$ 338,925</u>	<u>\$ 338,925</u>

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



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

D. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	BEGINNING	INCREASES	DECREASES	ENDING
Governmental activities:				
<u>Capital assets not being depreciated:</u>				
Land	\$ 1,148,139	\$ -	\$ -	\$ 1,148,139
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>1,148,139</u>	<u>-</u>	<u>-</u>	<u>1,148,139</u>
<u>Capital assets being depreciated:</u>				
Land improvements	1,216,883	51,245	-	1,268,128
Buildings and improvements	30,523,027	384,921	-	30,907,948
Furniture, fixtures, and equipment	<u>3,564,269</u>	<u>81,195</u>	<u>-</u>	<u>3,645,464</u>
Total capital assets being depreciated	<u>35,304,179</u>	<u>517,361</u>	<u>-</u>	<u>35,821,540</u>
Less accumulated depreciation for:				
Land improvements	(512,677)	(62,010)	-	(574,687)
Buildings and improvements	(12,026,187)	(646,408)	-	(12,672,595)
Furniture, fixtures, and equipment	<u>(1,958,492)</u>	<u>(212,450)</u>	<u>-</u>	<u>(2,170,942)</u>
Total accumulated depreciation	<u>(14,497,356)</u>	<u>(920,868)</u>	<u>-</u>	<u>(15,418,224)</u>
Total capital assets being depreciated, net	<u>20,806,823</u>	<u>(403,507)</u>	<u>-</u>	<u>20,403,316</u>
Total capital assets, net	<u>\$ 21,954,962</u>	<u>\$ (403,507)</u>	<u>\$ -</u>	<u>\$ 21,551,455</u>

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

	BALANCE
Instruction	\$ 407,712
Support Services - Students	91,664
Support Services - Instruction	10,093
Support Services - General Administration	37,917
Support Services - School Administration	41,010
Central Services	26,783
Operations & Maintenance of Plant	202,319
Student Transportation	68,075
Food Services	<u>35,295</u>
Total Depreciation Expense	<u>\$ 920,868</u>

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

Construction commitments

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



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

E. Long-Term Debt

General Obligation Bonds – The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Bonds are direct obligations and pledge the full faith and credit of the District. The bonds will be paid from taxes levied against property owners living within the District’s boundaries. The details of the bonds and notes as of June 30, 2020 are as follows:

BOND ISSUES	ISSUED DATE	BOND MATURITY	ORIGINAL AMOUNT	INTEREST RATES	BALANCE	CURRENT PORTION
Series 2015	03/24/15	Sep 2026	\$ 4,000,000	2.00% to 2.50%	\$ 2,015,000	\$ 265,000
Series 2016	08/01/16	Aug 2021	1,750,000	2.00% to 2.00%	535,000	290,000
Series 2017	06/23/17	Sep 2032	3,000,000	0.10% to 3.21%	2,595,000	110,000
Series 2018	11/21/18	Aug 2021	500,000	1.86% to 2.82%	263,950	200,000
Series 2020	05/29/20	Aug 2035	4,000,000	0.00% to 2.68%	4,000,000	-
Total			<u>\$ 13,250,000</u>		<u>\$ 9,408,950</u>	<u>\$ 865,000</u>

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

	BALANCE
Bonds payable	\$ 9,408,950
Less: current maturities	(865,000)
Unamortized:	
Bond premiums	71,617
Total non-current liabilities	<u>\$ 8,615,567</u>

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

YEAR ENDING	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
JUNE 30,			
2021	\$ 865,000	\$ 176,150	\$ 1,041,150
2022	923,950	149,231	1,073,181
2023	640,000	135,857	775,857
2024	650,000	124,977	774,977
2025	665,000	113,554	778,554
2026 - 2030	3,025,000	371,928	3,396,928
2030 - 2031	2,335,000	89,325	2,424,325
2036	305,000	-	305,000
Total	<u>\$ 9,408,950</u>	<u>\$ 1,161,022</u>	<u>\$ 10,569,972</u>



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

F. Long-Term Debt (cont'd)

Changes in long term debt – During the year ended June 30, 2020 the following changes occurred in liabilities reported in the general obligation bonds account group:

BOND ISSUES	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	DUE WITHIN ONE YEAR
Compensated absences:					
Compensated vacation	\$ 3,133	\$ -	\$ 3,133	\$ -	\$ -
Bonds payable					
<u>Original Amount</u>	<u>Issue</u>				
\$ 4,000,000	2015	-	270,000	2,015,000	265,000
1,750,000	2016	-	285,000	535,000	290,000
3,000,000	2017	-	110,000	2,595,000	110,000
500,000	2018	-	236,050	263,950	200,000
4,000,000	2020	4,000,000	-	4,000,000	-
Total Bonds payable		6,310,000	901,050	9,408,950	865,000
		<u>\$ 6,313,133</u>	<u>\$ 904,183</u>	<u>\$ 9,408,950</u>	<u>\$ 865,000</u>

The liability of compensated absences is liquidated with resources from the general fund and several special revenue funds.

New Debt

The District issued Series 2020 General Obligation Bonds in the amount of \$4,000,000 on May 29, 2020. The District will make the first interest payment on February 1, 2021 and will make the first principal payment on August 1, 2021. The bond series will mature on August 1, 2035 with interest rate of 0.00% to 2.68%. The District was at 36% bonding capacity after the issuance of GO Series 2020.

IV. COMPONENT UNIT

District management has determined that Moreno Valley High School Charter School (Charter School) is a major component unit of the District under Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement No. 14*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*. New Mexico Virtual Academy is chartered under the District and there exists a financial interdependency. Since the charter school relies on its charter from the District and a financial burden exists upon closure of the charter school or when the charter school is in need of financial assistance. The following are summarized details of the charter school's balances and transactions as of June 30, 2020 and for the year then ended:

District management has determined that the Moreno Valley High School Charter School is a component unit of the District under Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement No. 14*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*. Under the same standards management has determined that Moreno Valley Education Foundation is a component unit of Moreno Valley High School Charter School.

Moreno Valley High School Charter School was determined to be component unit of Cimarron Municipal Schools since a financial burden exists 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.

Moreno Valley Educational Foundation is a separate hut affiliated, self-sustaining, not-for-profit organization. The Foundation was established to provide support for the Moreno Valley High School Charter School and to promote, sponsor, and carry out charitable and related activities for Moreno Valley High School Charter 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 Charter School because the purpose of the Foundation is to exclusively, or almost exclusively, benefit the District by soliciting contributions and managing the funds.



IV. COMPONENT UNITS (cont'd)

The following are summarized details for the component units' balances and transactions as of June 30, 2016 and for the year then ended:

MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

A. Cash and Temporary Investment

Cash and Temporary Investments

At June 30, 2020, the carrying amount of the Charter School's deposits was \$494,309 and the bank balance was \$527,526 with the difference consisting of outstanding checks. Of this balance \$250,000 was covered by federal depository insurance and \$292,363 was covered by collateral held in joint safekeeping by a third party.

	BALANCE
Financial institution:	
InBank	\$ 523,465
Washington Federal	42,363
Less:	
Agency cash	(38,302)
Net reconciling items	(61,167)
Add:	
Payments held at yearend	27,950
Total cash and equivalents	\$ 494,309

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Charter School's deposits may not be returned to it. New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Charter School for at least one half of the amount on deposit with the institution. The statement listed below will meet the State of New Mexico Office of the State Auditor's requirement in reporting the uninsured portion of the deposits. As of June 30, 2020, none of the Charter School's bank balance was exposed to custodial risk as follows:

	INSURED	UNDER INSURED	TOTAL
Bank deposits:			
Uninsured and uncollateralized	\$ -	\$ -	\$ -
Uninsured and collateral held by pledging bank's trust dept not in the District's name	273,464	-	273,464
Total uninsured	273,464	-	273,464
Insured (FDIC)	292,363	-	292,363
Total deposits	\$ 565,827	\$ -	\$ 565,827
State of New Mexico collateral requirement:			
50% of uninsured public fund bank deposits	\$ 136,732	\$ -	\$ 136,732
Pledged security	452,521	-	452,521
Over collateralization	\$ 315,789	\$ -	\$ 315,789

The collateral pledged is listed on Schedule of Pledged Collateral with the component unit financial statements in the Other Supplemental Information section of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico. According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the schools. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.



IV. COMPONENT UNITS (cont'd)

MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

B. Receivables

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

	<u>RECEIVABLES</u>		<u>DUE FROM OTHER</u>	
	Property Taxes	Grants	Governments	Funds
Major Funds:				
General Funds	\$ -	\$ -	\$ -	\$ 2,210
Dairy Max	-	-	-	-
Ed Technology Equipment Act	-	-	-	-
Other Governmental Funds	<u>17,224</u>	<u>2,210</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 17,224</u>	<u>\$ 2,210</u>	<u>\$ -</u>	<u>\$ 2,210</u>

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

C. Inter-Fund Transactions

The inter-fund receivables and payables at June 30, 2020 were:

	<u>RECEIVABLES</u>	<u>PAYABLES</u>
Major Funds:		
General Funds	\$ 2,210	\$ -
Other Governmental Funds		
Libraries GO Bond 2012	<u>-</u>	<u>2,210</u>
Total	<u>\$ 2,210</u>	<u>\$ 2,210</u>

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

There were not any inter-fund transfers during the year ended June 30, 2020.



IV. COMPONENT UNITS (cont'd)

MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

D. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	BEGINNING	INCREASES	DECREASES	ENDING
Governmental activities:				
<u>Capital assets being depreciated:</u>				
Furniture, fixtures, and equipment	\$ 72,834	\$ 5,229	\$ -	\$ 78,063
Less accumulated depreciation for:				
Furniture, fixtures, and equipment	(72,834)	(44)	-	(72,878)
Total capital assets, net	<u>\$ -</u>	<u>\$ 5,185</u>	<u>\$ -</u>	<u>\$ 5,185</u>

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

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

	BALANCE
Instruction	\$ 22
Support Services - Students	3
Support Services - General Administration	8
Operations & Maintenance of Plant	11
Total Depreciation Expense	<u>\$ 44</u>

Construction commitments

The Charter School is not currently involved in any long-term construction projects.

MORENO VALLEY EDUCATION FOUNDATION

E. Cash and Temporary Investment

At June 30, 2020, the Foundation's deposits were:

	BALANCE
Financial institution (FDIC):	
IN Bank	<u>\$ 59,152</u>



IV. COMPONENT UNITS (cont'd)

MORENO VALLEY EDUCATION FOUNDATION

F. Cash and Temporary Investment (cont'd)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Foundation's deposits may not be returned to it. New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Foundation for at least one half of the amount on deposit with the institution. The statement listed below will meet the State of New Mexico Office of the State Auditor's requirement in reporting the uninsured portion of the deposits. As of June 30, 2020, none of the Foundation's bank balance was exposed to custodial risk as follows:

	INSURED	UNDER INSURED	TOTAL
Bank deposits:			
Uninsured and uncollateralized	\$ -	\$ -	\$ -
Uninsured and collateral held by pledging bank's trust dept not in the Foundation's name	-	-	-
Total uninsured	-	-	-
Insured (FDIC)	59,152	-	59,152
Total deposits	<u>\$ 59,152</u>	<u>\$ -</u>	<u>\$ 59,152</u>
State of New Mexico collateral requirement:			
50% of uninsured public fund bank deposits	\$ -	\$ -	\$ -
Pledged security	-	-	-
Over collateralization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The collateral pledged is listed on Schedule of Pledged Collateral with the component unit financial statements in the Other Supplemental Information section of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico. According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the schools. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

F. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	BEGINNING	INCREASES	DECREASES	ENDING
Governmental activities:				
<u>Capital assets not being depreciated:</u>				
Land	\$ 151,920	\$ -	\$ -	\$ 151,920
<u>Capital assets being depreciated:</u>				
Furniture, fixtures, and equipment	41,696	-	-	41,696
Less accumulated depreciation for:				
Furniture, fixtures, and equipment	(41,696)	-	-	(41,696)
Total capital assets being depreciated, net	-	-	-	-
Total capital assets, net	<u>\$ 151,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,920</u>

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



V. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injury to employees; and natural disasters. The New Mexico Public Schools Insurance Authority (NMSIA) was formed on April 5, 1985 under the New Mexico Public Schools Insurance Authority Act, Chapter 22, Section 2 of the New Mexico Statutes Annotated (NMSA 1978), as amended, as an insurance fund to provide health, disability and life insurance coverage (benefits coverage), and property, casualty and workers' compensation insurance coverage (risk coverage) to participating public schools, school board members, public school employees, and retirees within the State of New Mexico. The District is one of 91 members that participate in NMPSIA. Participation in NMPSIA is mandatory for all K-12 public schools except those with enrollment exceeding 60,000 students. Participation is voluntary for other public education institutions. The District pays an annual premium to the pool for its general insurance coverage. The agreement for formation of NMPSIA provides that the pool will be self-sustaining through member premiums. NMPSIA establishes self-insured retentions by line of coverage and procures insurance or reinsurance, where indicated, in excess of the self-insured retention on a per occurrence basis. NMPSIA will publish its own financial report for the year ended June 30, 2020.

B. Employee Retirement Plan

Plan Description - Substantially all of the District's full-time employees participate in a public employee retirement system authorized under the Educational Retirement Act (Chapter 22, Article 11, Sections 1 through 52, NMSA 1978). The Educational Retirement Board (ERB) is the administrator of the New Mexico Educational Employees' Retirement Plan (Plan), which is a cost-sharing multiple-employer defined benefit retirement plan. ERB issues a separate, publicly available financial report that includes the financial statements and required supplementary information for the plan. That report may be obtained www.nmerb.org, www.saonm.org, or by writing to:

ERB
P.O. Box 26129
Santa Fe, New Mexico 87502-6129
www.nmerb.org

Membership in the Plan is a condition of employment. Employees of public schools, universities, regional cooperatives, special schools and state agencies providing educational programs, who are employed at more than 25% of a full-time equivalency, are required to be members of the Plan. There were 161,533 active, retired, and inactive members in fiscal year 2019; there were 156,789 active, retired, and inactive members in fiscal year 2018.

Benefits Provided - The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members (certified teachers, and other employees of State public school districts, colleges and universities) and beneficiaries. Benefits are based on three components: Final Average Salary (FAS), years of both earned and allowed service credits, and a 2.35% factor. The gross annual benefit is determined by multiplying the three components together. FAS is the higher of annual earnings for the previous 20 calendar quarters prior to retirement or the highest average annual earnings for any 20 consecutive calendar quarters.

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. The eligibility for a member who either becomes a new member on or after July 1, 2010, or at any time prior to that date refunded all member contributions and then became, or becomes, reemployed after that date 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.

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. There are three benefit options available: single life annuity; single life annuity monthly benefit reduced to provide for a 100% survivor's benefit; or single life annuity monthly benefit is reduced to provide for a 50% survivor's benefit.



IV. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

Retired members and surviving beneficiaries receiving benefits receive an automatic cost of living adjustment (COLA) to their benefit commencing on July 1 following the later of: (i) the year a member retires, or (ii) the year in which a member attains age 65 (Tier 1 and Tier 2) or age 67 (Tier 3).

If the plan's funded ratio for the next preceding fiscal year is 100%, or greater, Section 22-11-31(C)(1) of the New Mexico Statutes Annotated defines the adjustment factor as $\frac{1}{2}$ of the percentage increase of the consumer price index between the next preceding calendar year and the preceding calendar year. The adjustment factor cannot exceed four percent, nor be less than two percent. However, if the percentage increase of the consumer price index is less than two percent, the adjustment factor will be equal to the percentage increase of the consumer price index.

If the plan's funded ratio for the next preceding fiscal year is greater than 90%, but less than 100%, Section 22-11-31(C)(2) indicates that the adjustment factor for all non-disability retirements will be 95% of the adjustment factor defined in Section 22-11-31(C)(1) if the member had 25 or more years of service credit at retirement and whose annuity is less than or equal to the median adjusted annuity for the fiscal year next preceding the adjustment date. For all other retirees eligible for an adjustment, the adjustment factor will be 90% of the adjustment factor defined in Section 22-11-31(C)(1).

If the plan's funded ratio for the next preceding fiscal year is 90%, or less, Section 22-11-31(C)(3) indicates that the adjustment factor for all non-disability retirements will be 90% of the adjustment factor defined in Section 22-11-31(C)(1) if the member had 25 or more years of service credit at retirement and whose annuity is less than or equal to the median adjusted annuity for the fiscal year next preceding the adjustment date. For all other retirees eligible for an adjustment, the adjustment factor will be 80% of the adjustment factor defined in Section 22-11-31(C)(1).

Finally, annuities shall not be decreased in the event that there is a decrease in the consumer price index between the next preceding calendar year and the preceding calendar year.

As of July 1, 2013, for current and future retirees the COLA was immediately reduced until the plan is 100% funded. The COLA reduction was 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%. All other retirees will have a 20% COLA reduction; their average COLA will be 1.6%. 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%. All other retirees will have a 10% COLA reduction; their average will be 1.8%. 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.

A member is eligible for a disability benefit provided (a) he or she has credit for at least 10 years of service, and (b) the disability is approved by ERB. The monthly benefit is equal to 2% of FAS times years of service, but not less than the smaller of (a) one-third of FAS or (b) 2% of FAS times year of service projected to age 60. The disability benefit commences immediately upon the member's retirement. Disability benefits are payable as a monthly life annuity, with a guarantee that, if the payments made do not exceed the member's accumulated contributions, determined as of the date of retirement, the balance will be paid in a lump sum to the member's surviving beneficiary. If the disabled member survives to age 60, the regular optional forms of payment are then applied. A member with five or more years of earned service credit on deferred status may retire on disability retirement when eligible under the Rule of 75 or when the member attains age 65.

The member, upon retirement, has three options as to how to receive the benefit.

Option A – If the member elects the Option A, there is no reduction to the monthly benefit other than any “Rule of 75” deductions or any community property or child support reductions. There will be no continuing benefit to a beneficiary or estate upon the retiree's death, except the balance, if any, of member contributions. Those contributions are usually exhausted in the first three to four years of retirement.

Option B – If the member elects Option B, the monthly benefit is reduced to provide for a 100% survivor's benefit. The reduced benefit is payable during the life of the member and upon the retiree's death, the same benefit is paid to the beneficiary for his or her lifetime. The named beneficiary may not be changed after the effective date of retirement since the amount of the option is calculated by using both the age of the member and the beneficiary. If the beneficiary predeceases the member, the member's benefit will be adjusted by returning it to the Option A Benefit amount. The IRS prohibits selection of Option B for a non-spouse beneficiary more than ten years younger than the member.



IV. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

Option C – If the member elects Option C, the monthly benefit is reduced to provide for a 50% survivor’s benefit. The benefit is payable during the life of the member and upon the retiree’s death, one half of the member’s benefit is paid to the beneficiary for his or her lifetime. Here again, the named beneficiary may not be changed after the effective date of retirement. If the beneficiary predeceases the member, the member’s benefit is adjusted by returning it to the Option A Benefit amount.

Under the provisions of Options B and C coverage, the beneficiary must be a person, and only one beneficiary may be named. The term beneficiary means a person having an insurable interest in the life of the member.

Contributions

The wage category definition increased from \$20,000 in the year ended June 30, 2019 to \$24,000 in the year ended June 30, 2020. Educational employers contributed to the pension plan based on the following rate schedule.

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2020	07/01/2019 to 06/30/2020	Over \$24K	10.70%	14.15%	24.85%	0.25%
		\$24K or Less	7.90%	14.15%	22.05%	0.25%
2019	07/01/2018 to 06/30/2019	Over \$20K	10.70%	13.90%	24.60%	0.00%
		\$20K or Less	7.90%	13.90%	21.80%	0.00%

The District’s contributions to ERB for the fiscal year ending June 30, 2019 (measurement date) was \$433,179, which equal the amount of the required contributions.

Moreno Valley High School Charter School’s contributions to ERB for the fiscal year ending June 30, 2019 (measurement date) was \$59,595, which equal the amount of the required contributions for each fiscal year.

Employers

The Educational Retirement Act designates employers as Local Administrative Units, directly responsible for payment of compensation for the employment of members or participants of this Plan. There were 217 contributing employers in fiscal year 2019; there were 216 contributing employers in fiscal year 2018.

Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources, and Expense Related to Pensions

Cimarron Municipal Schools

At June 30, 2020, the District reported a liability of \$8,050,126 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 school districts and regional education cooperatives, actuarially determined. At June 30, 2019 (pension measurement date), the District's proportion was 0.10624 percent, which was a decrease of 0.00008 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension income of \$2,209,179.

PENSION INCOME CALCULATION	
Net pension liability - end of the year	\$ 8,050,126
Net pension liability - beginning of the year	(12,642,863)
Deferred outflows of resources during the year	1,802,898
Deferred inflows of resources during the year	147,481
Reductions to ending net pension liability due contributions paid	433,179
Total Pension Income	\$ (2,209,179)



IV. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OUTFLOWS	INFLOWS
Difference between expected and actual experience	\$ -	\$ 210,983
Change of assumptions	1,134,282	-
Net difference between projected and actual earnings on pension plan investments	-	171,441
Changes in proportion and differences between District contributions and proportionate share of contributions	389,034	5,671
District contributions subsequent to the measurement date	<u>477,458</u>	<u>-</u>
Total	<u>\$ 2,000,774</u>	<u>\$ 388,095</u>

Deferred outflows of resources related to pensions in the amount of \$477,458 resulted from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021 (pension measurement date June 30, 2020). Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

JUNE 30,	AMORTIZATION
2021	\$ (1,143,130)
2022	(56,182)
2023	41,743
2024	22,348
2025	-
Thereafter	-
Total	<u>\$ (1,135,221)</u>

Moreno Valley High School Charter School (Component Unit)

At June 30, 2020, the Charter School reported a liability of \$1,111,590 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Charter School's proportion of the net pension liability was based on a projection of the Charter School's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and regional education cooperatives, actuarially determined. At June 30, 2019, the Charter School's proportion was 0.01467 percent, which was an increase of 0.00143 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Charter School recognized pension expense of \$416,422.

PENSION INCOME CALCULATION	
Net pension liability - end of the year	\$ 1,111,590
Net pension liability - beginning of the year	(1,574,412)
Deferred outflows of resources during the year	73,584
Deferred inflows of resources during the year	(86,779)
Reductions to ending net pension liability due contributions paid	<u>59,595</u>
Total Pension Income	<u>\$ (416,422)</u>



V. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

At June 30, 2020, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OUTFLOWS	INFLOWS
Difference between expected and actual experience	\$ -	\$ 29,133
Change of assumptions	156,626	-
Net difference between projected and actual earnings on pension plan investments	-	23,673
Changes in proportion and differences between High School contributions and proportionate share of contributions	98,903	117,528
High School contributions subsequent to the measurement date	78,094	-
Total	\$ 333,623	\$ 170,334

Deferred outflows of resources related to pensions in the amount of \$78,094 resulted from the Charter School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021 (pension measurement date June 30, 2020). Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	JUNE 30, AMORTIZATION
2021	\$ (79,488)
2022	6,943
2023	(15,736)
2024	3,086
2025	-
Thereafter	-
Total	\$ (85,195)

Actuarial Assumptions

A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2019. This single discount rate was based on an expected rate of return on pension plan investments of 7.25 percent. Based on the assumptions described below and the projection of cash flows, pension plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. The long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled forward from the valuation date to the Plan's year ended June 30, 2019 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 or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2019. The liabilities reflect the impact of the new assumptions adopted by the Board of Trustees on April 21, 2017 as well as the change in the single discount rate between June 30, 2018 and June 30, 2019. Specifically, the liabilities measured as of June 30, 2019 incorporate the following assumptions:

- 1) All members with an annual salary of more than \$20,000 will contribute 10.70% during the fiscal year ending June 30, 2015 and thereafter (threshold increased to \$24,000 at July 1, 2019).
- 2) All members with an annual salary of \$20,000 or less will contribute 7.90% during the fiscal year ending June 30, 2015 and thereafter (threshold increased to \$24,000 at July 1, 2019).
- 2) Members hired after June 30, 2013 will have an actuarially reduced retirement benefit if they retire before age 55 and their Cost of Living Adjustment (COLA) will be deferred until age 67.
- 3) COLAs for most retirees are reduced until ERB attains a 100% funded status.
- 4) The new assumptions adopted by the Board on April 21, 2017 in conjunction with the change in the single discount rate, and
- 5) For purposes of projecting future benefits, it is assumed that the full COLA is paid in all future years.



IV. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

For the purposes of projecting future benefits, it is assumed that the full COLA is paid in all future years. The actuarial methods and assumptions used to determine contributions rates included in the measurement are as follows:

Actuarial Cost Method:	Entry age normal
Amortization Method:	Level Percentage of Payroll
Remaining Period:	Amortized - closed 30 years from June 30, 2012 to June 30, 2042
Asset Valuation Method:	5 year smoothed market for funding valuation (fair value for financial valuation)
Inflation:	2.50%
Salary Increases:	Composition: 2.50% inflation, plus 0.75% productivity increase rate, plus step rate promotional increases for members with less than 10 years of service
Investment Rate of Return:	7.25% (2.50% inflation rate and a 4.75% real rate of return)
Single Discount Rate:	7.25%
Retirement Age:	Experience based table of age and service rates
Mortality:	Healthy Males – RP-2000 Combined Mortality Table with white collar adjustments, generational mortality improvements with scale BB. Healthy Females – 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.

The long-term expected rate of return on pension plan investments is determined annually using a building-block approach that includes the following: 1) rate of return projections are the sum of current yield plus projected changes in price (valuation, defaults, etc.), 2) application of key economic projections (inflation, real growth, dividends, etc.), and 3) structural themes (supply and demand imbalances, capital flows, etc.). These items are developed for each major asset class. Best estimates of geometric real rates of return for each major asset class included in the Plan's target asset allocation for 2019 and 2018 for 30-year return assumptions are summarized in the following table:

<u>Asset Class</u>	<u>2019 Long-Term Expected Real Rate of Return</u>	<u>2018 Long-Term Expected Real Rate of Return</u>
Cash	0.25%	-0.49%
U.S. Treasuries	0.97%	-0.01%
IG Corp Credit	2.92%	1.44%
Mortgage Backed Securities	0.97%	-0.01%
Core Bonds*	1.57%	0.47%
Treasury Inflation Protected Securities	1.22%	0.48%
High-Yield Bonds	3.65%	2.13%
Bank Loans	2.68%	2.16%
Global Bonds (Unhedged)	0.26%	-0.75%
Global Bonds (Hedged)	0.42%	-0.47%
Emerging Market Debt External	3.41%	1.64%
Emerging Market Debt Local Currency	3.89%	3.10%
Large Cap Equities	4.62%	4.03%
Small/ Mid Cap Equities	4.87%	4.24%
International Equities (Unhedged)	4.87%	4.24%
International Equities (Hedged)	5.24%	4.65%
Emerging International Equities	6.33%	5.61%
Private Equity	8.18%	5.92%
Private Debt	5.22%	4.07%
Private Real Assets	6.57%	4.24%
Real Estate	4.26%	3.10%
Commodities	2.68%	2.08%
Hedge Funds	3.90%	2.97%



IV. OTHER INFORMATION (cont'd)

B. Employee Retirement Plan (cont'd)

Rate of Return

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

- 1) Rate of return projections are the sum of current yield plus projected changes in price (valuation, defaults, etc.),
- 2) Application of key economic projections (inflation, real growth, dividends, etc.), and
- 3) Structural themes (supply and demand imbalances, capital flows, etc.).

These items are developed for each major asset class.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate Assumption

The following table shows the sensitivity of the net pension liability to changes in the discount rate as of fiscal year end 2019, 2018, and 2017. In particular, the table presents the Plan's net pension liability under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (1% decrease) or one percentage point higher (1% increase) than the single discount rate.

	CURRENT SINGLE RATE			
	Discount Rate	1% Decrease	Single Rate Assumption	1% Increase
ERB (All Employers)				
2019	7.25%	\$ 10,228,778,073	\$ 7,577,302,491	\$ 5,384,280,133
2018	5.69%	15,454,175,919	11,891,330,976	8,984,271,849
2017	5.90%	14,466,972,041	11,113,468,217	8,372,251,980
Cimarron Municipal School District No. 3				
2019	7.25%	\$ 10,867,054	\$ 8,050,126	\$ 5,720,259
2018	5.69%	16,430,880	12,642,863	9,552,078
2017	5.90%	13,869,486	10,654,482	8,026,478
Moreno Valley High School				
2019	7.25%	\$ 1,500,562	\$ 1,111,590	\$ 789,874
2018	5.69%	2,046,133	1,574,412	1,189,518
2017	5.90%	2,323,396	1,784,823	1,344,584

C. Post-Retirement Health Care Benefits

Plan Description

Plan Description - The District, as an employer, contributes to the New Mexico Retiree Health Care Fund (RHCA), a cost-sharing multiple-employer defined benefit postemployment healthcare plan. The plan provides healthcare insurance and prescription drug benefits to retired employees of participating employers, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies. RHCA issues a separate, publicly available financial report that includes the financial statements and required supplementary information for the plan. That report may be obtained www.nmrhca.org, www.saonm.org, or by writing to:

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



IV. OTHER INFORMATION (cont'd)

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

The plan is used to provide postemployment benefits other than pensions (OPEB) for retirees who were an employee of participating employer in either the New Mexico Public Employees Retirement Association (PERA) or Educational Retirement Board (ERB), eligible to receive a pension. For employers who “buy-in” to the plan, retirees are eligible for benefits six months after the effective date of employer participation. Retirees not in a PERA enhanced (Fire, Police, Corrections) pension plan who commence benefits on or after January 1, 2020 will not receive any subsidy from RHCA before age 55.

Eligible retirees are:

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

There were 154,177 active, retired, surviving spouses, and inactive members in fiscal year 2019; there were 156,025 active, retired, surviving spouses, and inactive members in fiscal year 2018.

Funding Policy

The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service-based subsidy rate schedule for the medical, plus basic life plan, plus an additional participation fee of five dollars (\$5) if the eligible participant retired prior to the employer’s effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from RHCA or viewed on their website at www.nmrhca.org.

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.5% of each participating employee’s annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.0% of each participating employee’s annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

Benefits Provided - Retirees and spouses are eligible for medical and prescription drug benefits. Dental and vision benefits are also available but were not included in any valuation since they are 100% retiree-paid. A description of these benefits may be found in Enrolled Participants at www.nmrhca.org.



IV. OTHER INFORMATION (cont'd)

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

Contributions

Educational employers contributed to the pension plan based on the following rate schedule.

Fiscal Year	Date Range	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2020	07/01/2019 to 06/30/2020	1.00%	2.00%	3.00%	0.00%
2019	07/01/2018 to 06/30/2019	1.00%	2.00%	3.00%	0.00%

The District's contributions to RHCA for the fiscal year ending June 30, 2019 (measurement date) was \$62,107, which equal the amount of the required contributions.

Moreno Valley High School Charter School's contributions to RHCA for the fiscal year ending June 30, 2019 (measurement date) was \$8,575, which equal the amount of the required contributions for each fiscal year.

Employers - The Educational Retirement Act designates employers as Local Administrative Units, directly responsible for payment of compensation for the employment of members or participants of this Plan. There were 305 contributing employers in fiscal year 2019.

Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources, and Expense Related to OPEB

Cimarron Municipal Schools

At June 30, 2020, the District reported a liability of \$2,273,239 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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 a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2019 (measurement date), the District's proportion was 0.07011 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized OPEB income of \$97,978.

OPEB INCOME CALCULATION	
Net OPEB liability - end of the year	\$ 2,273,239
Net OPEB liability - beginning of the year	(3,005,148)
Deferred outflows of resources during the year	21,409
Deferred inflows of resources during the year	550,415
Reductions to ending net OPEB liability due contributions paid	62,107
Total OPEB Income	\$ (97,978)

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OUTFLOWS	INFLOWS
Difference between expected and actual experience	\$ -	\$ 572,062
Change of assumptions	-	733,692
Net difference between projected and actual earnings on OPEB plan investments	-	21,136
Changes in proportion and differences between District contributions and proportionate share of contributions	292,123	-
District contributions subsequent to the measurement date	67,316	-
Total	\$ 359,439	\$ 1,326,890



IV. OTHER INFORMATION (cont'd)

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

Deferred outflows of resources related to OPEB in the amount of \$67,316 resulted from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021 (OPEB measurement date June 30, 2020). Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

JUNE 30,	AMORTIZATION
2021	\$ 283,192
2022	283,192
2023	237,610
2024	134,380
2025	96,393
Thereafter	-
Total	\$ 1,034,767

Moreno Valley High School Charter School (Component Unit)

At June 30, 2020, the Charter School reported a liability of \$314,187 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Charter School's proportion of the net OPEB liability was based on a projection of the Charter School's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2019, the Charter School's proportion was 0.00969 percent, which was an increase of 0.00103 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Charter School recognized OPEB income of \$24,874.

OPEB INCOME CALCULATION	
Net OPEB liability - end of the year	\$ 314,187
Net OPEB liability - beginning of the year	(376,568)
Deferred outflows of resources during the year	(46,367)
Deferred inflows of resources during the year	75,299
Reductions to ending net OPEB liability due contributions paid	8,575
Total OPEB Income	\$ (24,874)

At June 30, 2020, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OUTFLOWS	INFLOWS
Difference between expected and actual experience	\$ -	\$ 79,066
Change of assumptions	-	101,405
Net difference between projected and actual earnings on OPEB plan investments	-	2,921
Changes in proportion and differences between High School contributions and proportionate share of contributions	46,367	40,159
High School contributions subsequent to the measurement date	11,044	-
Total	\$ 57,411	\$ 223,551



V. OTHER INFORMATION (cont'd)

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

Deferred outflows of resources related to OPEB in the amount of \$11,044 resulted from Charter School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021 (OPEB measurement date June 30, 2020). Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

JUNE 30,	AMORTIZATION
2021	\$ 50,465
2022	50,465
2023	44,165
2024	24,302
2025	7,787
Thereafter	-
Total	\$ 177,184

Actuarial Assumptions

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 OPEB plan's 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, 2039.

A blended rate of the assumed investment return on Plan assets (e.g. 7.25% for the June 30, 2019 valuation) and the rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (e.g. 4.16% as of June 30, 2019). The 7.25% discount rate was used to calculate the net OPEB liability through June 30, 2039. Benefit payments after June 30, 2039 are then discounted by the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, currently 4.16%. The blended discount rate of 4.16% was used to measure the total OPEB liability as of June 30, 2019.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019 using the following actuarial assumptions:

Valuation Date:	June 30, 2019
Actuarial Cost Method:	Entry age normal, level percent of pay, calculated on individual employee basis
Amortization Method:	30-year open-ended amortization, level percent of payroll
Remaining Period:	30 years as of June 30, 2019
Asset Valuation Method:	Market value of assets

Actuarial assumptions

Inflation:	2.50% for ERB; 2.50% for PERA
Projected Salary Increases:	3.25% to 13.50% 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



IV. OTHER INFORMATION (cont'd)

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

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 target allocation and best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	2019	2018
	Long-Term Expected Real Rate of Return %	Long-Term Expected Real Rate of Return %
U.S. core fixed income	2.1	2.1
U.S. equity - large cap	7.1	7.1
Non U.S. - emerging markets	10.2	10.2
Non U.S. - developed equities	7.8	7.8
Private equity	11.8	11.8
Credit and structured finance	5.3	5.3
Real estate	4.9	4.9
Absolute return	4.1	4.1
U.S. equity - small/mid cap	7.1	7.1

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate Assumption

The following table shows the sensitivity of the net OPEB liability to changes in the discount rate as of the measurement date of June 30, 2019. In particular, the table presents the Plan's net OPEB liability under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (1% decrease) or one percentage point higher (1% increase) than the single discount rate.

CURRENT SINGLE RATE					
	Discount Rate	1% Decrease	Single Rate Assumption	1% Increase	
RHCA (All Employers)					
2019	4.16%	\$ 3,966,222,871	\$ 3,242,388,746	\$ 2,673,387,007	
2018	4.08%	5,262,533,266	4,348,354,815	3,627,778,443	
2017	3.81%	5,496,848,763	4,531,673,018	3,774,405,896	
Cimarron Municipal Schools					
2019	4.16%	\$ 2,780,719	\$ 2,273,239	\$ 1,874,312	
2018	4.08%	3,636,937	3,005,148	2,507,158	
2017	3.81%	2,613,752	2,822,326	2,350,700	
Moreno Valley High School					
2019	4.16%	\$ 384,327	\$ 314,187	\$ 259,051	
2018	4.08%	455,735	376,568	314,166	
2017	3.81%	537,042	442,744	368,759	



IV. OTHER INFORMATION (cont'd)

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

The following presents the Net OPEB Liability of RHCA as of the measurement date of June 30, 2019, as well as what the Fund's Net OPEB Liability would be if it were calculated using a health cost trend rate that is one percentage point lower (1% decrease) or one percentage point higher (1% increase) than the health cost trend rates used:

		HEALTH COST TREND RATE		
		1% Decrease	Current Trend Rates	1% Increase
RHCA (All Employers)				
2019	\$	2,699,497,654	\$ 3,242,388,746	\$ 3,677,049,973
Moreno Valley High School				
2019	\$	261,581	\$ 314,187	\$ 356,306

C. Contingent Liabilities

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

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

D. Cash Flows

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

E. COVID-19

In response to the COVID-19 (Coronavirus) pandemic, the District has seen several significant changes to operations for the last few months of fiscal year 2020 and to the start of fiscal year 2021. In light of recent public health orders mandated by the Office of the Governor. Employees were allowed to telework to reduce the number of employees within our facilities. Safety protocols were implemented to reduce the spread of this disease. The safety and health of our employees as well as the public that we serve is of great importance. The District remains committed to its purpose and ensuring that adequate internal controls over financial transactions and reporting were maintained.

As a result of this pandemic, the economy in which we operate has seen significant declines in the market values of investments, gross receipts tax revenues, and revenues derived from the oil and gas industry, all of which are significant sources of revenue. Due to these significant declines, a Special Session of the legislature was called in June of 2020 to consider taking action on proposed budget cuts to ensure the continued operation of state governments.

F. Subsequent Events

Subsequent events were evaluated through November 5, 2020 which is the date the financial statements were available to be issued.



SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY
(CIMARRON MUNICIPAL SCHOOL DISTRICT)
 Educational Retirement Board (ERB) Pension Plan
 Last 10 Fiscal Years*

For the year ended:	Measurement date of June 30:	District's proportion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2020	2019	0.106240%	\$ 8,050,126	\$ 3,117,044	258.26%	64.13%
June 30, 2019	2018	0.106320%	12,642,863	2,970,833	425.57%	52.19%
June 30, 2018	2017	0.095870%	10,654,482	2,730,075	390.26%	52.95%
June 30, 2017	2016	0.094030%	6,766,806	2,684,101	252.11%	61.58%
June 30, 2016	2015	0.092090%	5,964,915	2,617,732	227.87%	63.97%
June 30, 2015	2014	0.093490%	5,334,279	2,577,459	206.96%	66.54%
June 30, 2014	2013	-	-	-	-	-
June 30, 2013	2012	-	-	-	-	-
June 30, 2012	2011	-	-	-	-	-
June 30, 2011	2010	-	-	-	-	-

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2015 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
(CIMARRON MUNICIPAL SCHOOL DISTRICT)
 Educational Retirement Board (ERB) Pension Plan
 Last 10 Fiscal Years*

	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	District's Covered Payroll	Contribution as a percentage of covered payroll
June 30, 2020	\$ 477,458	\$ 477,458	\$ -	\$ 3,379,116	14.11%
June 30, 2019	433,179	433,179	-	3,117,044	13.90%
June 30, 2018	413,661	413,661	-	2,970,833	13.92%
June 30, 2017	378,353	378,353	-	2,730,075	13.86%
June 30, 2016	373,090	373,090	-	2,684,101	13.90%
June 30, 2015	363,865	363,865	-	2,617,732	13.90%
June 30, 2014	-	-	-	-	-
June 30, 2013	-	-	-	-	-
June 30, 2012	-	-	-	-	-
June 30, 2011	-	-	-	-	-

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2015 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.



SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET OPEB LIABILITY
(CIMARRON MUNICIPAL SCHOOL DISTRICT)
Retiree Health Care Authority (RHCA) OPEB Plan
Last 10 Fiscal Years*

For the year ended:	Measurement date of June 30:	District's proportion of the net OPEB liability	District's proportionate share of the net OPEB liability	District's covered payroll	District's proportionate share of the net OPEB liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
June 30, 2020	2019	0.070110%	\$ 2,273,239	\$ 3,102,698	73.27%	18.92%
June 30, 2019	2018	0.069110%	3,005,148	2,951,013	101.83%	13.14%
June 30, 2018	2017	0.062280%	2,822,326	2,673,584	105.56%	11.34%
June 30, 2017	2016	-	-	-	-	-
June 30, 2016	2015	-	-	-	-	-
June 30, 2015	2014	-	-	-	-	-
June 30, 2014	2013	-	-	-	-	-
June 30, 2013	2012	-	-	-	-	-
June 30, 2012	2011	-	-	-	-	-
June 30, 2011	2010	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
(CIMARRON MUNICIPAL SCHOOL DISTRICT)
Retiree Health Care Authority (RHCA) OPEB Plan
Last 10 Fiscal Years*

	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	District's covered payroll	Contribution as a percentage of covered payroll
June 30, 2020	\$ 67,316	\$ 67,316	\$ -	\$ 3,379,116	1.99%
June 30, 2019	62,107	62,107	-	3,102,698	2.00%
June 30, 2018	58,987	58,987	-	2,951,013	2.00%
June 30, 2017	-	-	-	-	-
June 30, 2016	-	-	-	-	-
June 30, 2015	-	-	-	-	-
June 30, 2014	-	-	-	-	-
June 30, 2013	-	-	-	-	-
June 30, 2012	-	-	-	-	-
June 30, 2011	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.



SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY
(MORENO VALLEY HIGH SCHOOL)
 Educational Retirement Board (ERB) Pension Plan
 Last 10 Fiscal Years*

For the year ended:	Measurement date of June 30:	Charter School's proportion of the net pension liability	Charter School's proportionate share of the net pension liability	Charter School's covered payroll	Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2020	2019	0.014670%	\$ 1,111,590	\$ 428,743	259.27%	64.13%
June 30, 2019	2018	0.013240%	1,574,412	369,984	425.54%	52.17%
June 30, 2018	2017	0.016060%	1,784,823	456,739	390.78%	52.95%
June 30, 2017	2016	0.017610%	1,267,292	539,390	234.95%	61.58%
June 30, 2016	2015	0.018970%	1,228,737	566,253	216.99%	63.97%
June 30, 2015	2014	0.020540%	1,171,949	554,162	211.48%	66.54%
June 30, 2014	2013	-	-	-	-	-
June 30, 2013	2012	-	-	-	-	-
June 30, 2012	2011	-	-	-	-	-
June 30, 2011	2010	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2015 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

SCHEDULE OF THE CHARTER SCHOOL'S CONTRIBUTIONS
(MORENO VALLEY HIGH SCHOOL)
 Educational Retirement Board (ERB) Pension Plan
 Last 10 Fiscal Years*

	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	Charter School's covered payroll	Contribution as a percentage of covered payroll
June 30, 2020	\$ 78,094	\$ 78,094	\$ -	\$ 552,195	14.14%
June 30, 2019	59,595	59,595	-	428,743	13.90%
June 30, 2018	51,415	51,415	-	369,984	13.90%
June 30, 2017	63,857	63,857	-	456,739	13.98%
June 30, 2016	74,975	74,975	-	539,390	13.90%
June 30, 2015	74,462	74,462	-	566,253	13.15%
June 30, 2014	-	-	-	-	-
June 30, 2013	-	-	-	-	-
June 30, 2012	-	-	-	-	-
June 30, 2011	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2015 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.



SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE
 NET OPEB LIABILITY
(MORENO VALLEY HIGH SCHOOL)
 Retiree Health Care Authority (RHCA) OPEB Plan
 Last 10 Fiscal Years*

For the year ended:	Measurement date of June 30:	Charter School's proportion of the net OPEB liability	Charter School's proportionate share of the net OPEB liability	Charter School's covered payroll	Charter School's proportionate share of the net OPEB liability as a percentage of its covered payroll	Charter School's proportionate share of the net OPEB liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
June 30, 2020	2019	0.009690%	\$ 314,187	\$ 428,743	73.28%	73.28%	18.92%
June 30, 2019	2018	0.008660%	376,568	369,884	101.81%	101.81%	13.14%
June 30, 2018	2017	0.009770%	442,744	448,423	98.73%	98.73%	11.34%
June 30, 2017	2016	-	-	-	-	-	-
June 30, 2016	2015	-	-	-	-	-	-
June 30, 2015	2014	-	-	-	-	-	-
June 30, 2014	2013	-	-	-	-	-	-
June 30, 2013	2012	-	-	-	-	-	-
June 30, 2012	2011	-	-	-	-	-	-
June 30, 2011	2010	-	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

SCHEDULE OF THE CHARTER SCHOOL'S OPEB CONTRIBUTIONS
(MORENO VALLEY HIGH SCHOOL)
 Retiree Health Care Authority (RHCA) OPEB Plan
 Last 10 Fiscal Years*

For the year ended:	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	Charter School's covered payroll	Contribution as a percentage of covered payroll
June 30, 2020	\$ 11,044	\$ 11,044	\$ -	\$ 551,200	2.00%
June 30, 2019	8,575	8,575	-	428,743	2.00%
June 30, 2018	7,398	7,398	-	369,884	2.00%
June 30, 2017	-	-	-	-	-
June 30, 2016	-	-	-	-	-
June 30, 2015	-	-	-	-	-
June 30, 2014	-	-	-	-	-
June 30, 2013	-	-	-	-	-
June 30, 2012	-	-	-	-	-
June 30, 2011	-	-	-	-	-

* These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.



NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

Changes of benefit terms: There were no modifications to the benefit provisions that were reflected in the actuarial valuation as of June 30, 2019.

Changes of assumptions: ERB 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 April 21, 2017. There were no modifications to the benefit provisions that were reflected in the actuarial valuation as of June 30, 2019.

Assumptions that were not changed:

- a. Wage inflation 3.25%
- b. Payroll growth 3.00%
- c. COLA assumption 1.90% per year
- d. Salary increases at 2.50% inflation, plus 0.75% productivity increase rate, plus step-rate promotional increases for less than ten years of service
- e. Inflation rate 2.50%
- f. Investment return 7.25%

See also the Note VI (B) *Actuarial Assumptions* of the financial statement note disclosure on the Pension Plan.

Changes of assumptions: 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 2019 and 2018.

The total OPEB liability as of June 30, 2019 (measurement date) was determined by an actuarial valuation as of June 30, 2019. The mortality, retirement, disability, turnover and salary increase assumptions are based on the PERA annual valuation as of June 30, 2019 and the ERB actuarial experience study as of June 30, 2019.

- 1) Fiscal year 2019 valuation assumptions that changed based on this study:
 - a. Minor changes to demographic assumptions
 - b. Projected payroll increases 3.25% to 13.50%
- 2) Assumptions that were not changed:
 - a. Investment return 7.25%
 - b. Inflation rate 2.50% for ERB and 2.50% for PERA
 - c. Population growth per year at 0.00%
 - d. Health care cost trend rate 8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5%

See also the Note IV (C) *Actuarial Assumptions* of the financial statement note disclosure on the OPEB Plan.

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OTHER SUPPLEMENTAL INFORMATION
OF
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

AS OF AND FOR THE YEAR ENDED
JUNE 30, 2020

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GENERAL FUNDS

(OTHER SUPPLEMENTAL INFORMATION)

Operating Fund (Fund No. 11000)

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

Transportation Fund (Fund No. 13000)

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

Instructional Materials Fund (Fund No. 14000)

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

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

GENERAL FUNDS
Combining Balance Sheet
June 30, 2020

	Operational <u>Fund 11000</u>	Transportation <u>Fund 13000</u>	Instructional Materials <u>Fund 14000</u>	Total General <u>Funds</u>
Assets				
Cash and cash equivalents	\$ 477,409	\$ 15,269	\$ 34,141	\$ 526,819
Receivables:				
Property taxes	36,735	-	-	36,735
Due from other governments	3,471	-	-	3,471
Due from other funds	<u>88,911</u>	<u>-</u>	<u>-</u>	<u>88,911</u>
Total assets	<u>\$ 606,526</u>	<u>\$ 15,269</u>	<u>\$ 34,141</u>	<u>\$ 655,936</u>
 Liabilities, deferred inflows and fund balance				
Liabilities:				
Accounts payable	\$ 1,092	\$ 145	\$ -	\$ 1,237
Payroll liabilities - held payments	<u>268,416</u>	<u>15,269</u>	<u>-</u>	<u>283,685</u>
Total liabilities	<u>269,508</u>	<u>15,414</u>	<u>-</u>	<u>284,922</u>
Deferred inflows of resources:				
Delinquent property taxes	<u>34,356</u>	<u>-</u>	<u>-</u>	<u>34,356</u>
Fund balance:				
Restricted for:				
Instructional materials	-	-	34,141	34,141
Unassigned	<u>73,669</u>	<u>(145)</u>	<u>-</u>	<u>73,524</u>
Total fund balance	<u>302,662</u>	<u>(145)</u>	<u>34,141</u>	<u>336,658</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 606,526</u>	<u>\$ 15,269</u>	<u>\$ 34,141</u>	<u>\$ 655,936</u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

GENERAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	General Funds			Total General Fund
	Operational Fund 11000	Transportation Fund 13000	Instructional Materials Fund 14000	
Revenues:				
Taxes:				
Property	\$ 163,172	\$ -	\$ -	\$ 163,172
Oil and gas	8,638	-	-	8,638
Intergovernmental - federal grants	7,320	-	-	7,320
Intergovernmental - state grants	4,389,335	461,269	1	4,850,605
Contributions - private grants	93,625	-	-	93,625
Charges for services	19,760	-	-	19,760
Investment and interest income	14,731	-	-	14,731
Miscellaneous	<u>16,590</u>	<u>-</u>	<u>-</u>	<u>16,590</u>
Total revenue	<u>4,713,171</u>	<u>461,269</u>	<u>1</u>	<u>5,174,441</u>
Expenditures:				
Current:				
Instruction	2,795,957	-	11,700	2,807,657
Support services:				
Students	570,951	-	-	570,951
Instruction	5,710	-	-	5,710
General Administration	237,471	-	-	237,471
School Administration	260,536	-	-	260,536
Central Services	171,147	-	-	171,147
Operation & Maintenance of Plant	626,044	-	-	626,044
Student transportation	<u>-</u>	<u>458,268</u>	<u>-</u>	<u>458,268</u>
Total expenditures	<u>4,667,816</u>	<u>458,268</u>	<u>11,700</u>	<u>5,137,784</u>
<i>Excess (deficiency) of revenues over expenditures</i>	45,355	3,001	(11,699)	36,657
Other financing uses:				
Refunds	<u>-</u>	<u>(8)</u>	<u>-</u>	<u>(8)</u>
<i>Net change in fund balance</i>	45,355	2,993	(11,699)	36,649
Fund balance at beginning of the year	<u>257,307</u>	<u>(3,138)</u>	<u>45,840</u>	<u>300,009</u>
Fund balance at end of the year	<u>\$ 302,662</u>	<u>\$ (145)</u>	<u>\$ 34,141</u>	<u>\$ 336,658</u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

OPERATIONAL FUND - NO. 11000
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Taxes:				
Property	\$ 158,480	\$ 158,480	\$ 160,758	\$ 2,278
Oil and gas	13,774	13,774	7,957	(5,817)
Intergovernmental - federal grants	-	-	7,320	7,320
Intergovernmental - state grants	4,371,791	4,404,081	4,389,335	(14,746)
Contributions - private grants	56,000	56,000	93,625	37,625
Charges for services	60,100	60,100	19,760	(40,340)
Investment and interest income	22,000	22,000	14,731	(7,269)
Miscellaneous	-	16,590	16,590	-
Total revenues	4,682,145	4,731,025	4,710,076	(20,949)
Expenditures:				
Current:				
Instruction	2,933,141	2,973,829	2,795,957	177,872
Support services:				
Students	592,339	572,614	570,951	1,663
Instruction	27,624	5,710	5,710	-
General Administration	279,591	246,050	237,471	8,579
School Administration	268,893	263,909	260,536	3,373
Central Services	187,969	178,945	171,147	7,798
Operation & Maintenance of Plant	569,226	731,982	630,153	101,829
Other Support services	17,739	17,739	-	17,739
Total expenditures	4,876,522	4,990,778	4,671,925	318,853
<i>Excess (deficiency) of revenues over expenditures</i>	(194,377)	(259,753)	38,151	297,904
<i>Beginning cash balance budgeted</i>	194,377	259,753	-	(259,753)
Fund balance at beginning of the year	-	-	257,307	257,307
Fund balance at end of the year	\$ -	\$ -	295,458	\$ 295,458
RECONCILIATION TO GAAP BASIS:				
Change in property tax receivable			(2,502)	
Change in due from other governments			3,471	
Change in payables			4,108	
Change in deferred property taxes			2,127	
Fund balance at end of the year (GAAP basis)			\$ 302,662	

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

TRANSPORTATION FUND - NO. 13000
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Intergovernmental - state grants	\$ 461,269	\$ 461,269	\$ 461,269	\$ -
Expenditures:				
Current:				
Support services:				
Student transportation	461,269	461,276	461,276	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(7)	(7)	-
Other financing uses:				
Refunds	-	-	(8)	(8)
<i>Net change in fund balance</i>	-	(7)	(15)	(8)
<i>Beginning cash balance budgeted</i>	-	7	-	(7)
Fund balance (deficit) at beginning of the year	-	-	(3,138)	(3,138)
Fund balance at end of the year	\$ -	\$ -	(3,153)	\$ (3,153)
RECONCILIATION TO GAAP BASIS:				
Change in payables			3,008	
Fund balance (deficit) at end of the year (GAAP basis)			\$ (145)	

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

INSTRUCTIONAL MATERIALS FUND - NO. 14000
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Intergovernmental - state grants	\$ -	\$ -	\$ 1	\$ 1
Expenditures:				
Current:				
Instruction	45,971	45,840	11,700	34,140
<i>Excess (deficiency) of revenues over expenditures</i>	(45,971)	(45,840)	(11,699)	34,141
<i>Beginning cash balance budgeted</i>	45,971	45,840	-	(45,840)
Fund balance at beginning of the year	-	-	45,840	45,840
Fund balance at end of the year	\$ -	\$ -	34,141	\$ 34,141
 RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
Fund balance at end of the year (GAAP basis)			\$ 34,141	

NONMAJOR GOVERNMENTAL FUNDS

(OTHER SUPPLEMENTAL INFORMATION)

Funds that did not meet the requirements of GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis* to be considered Major Funds and have not been identified as Major Funds by management.

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Nonmajor Special Revenue Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

- Food Service** (Fund No. 21000) Minimum Balance: None
This program provides financing for the school breakfast and lunch program. Funding is provided from fees from patrons and USDA food reimbursements, under the National School Lunch Act of 1946, as amended, Public Law 79-396, Sections 2-4, 60 Stat. 230, 42 U.S.C. 1751 et seq.; 80 stat. 889, as amended; 84 stat. 270; and the Child Nutrition Act of 1966, as amended, Sections 4 and 10. Public Law 89-642, 80 stat. 886, 889, 42 U.S.C. 1773, 1779; Public Law 99-591, 100 stat. 3341; Public Law 100-71, 101 stat. 430.
- Athletics** (Fund No. 22000) Minimum Balance: None
This fund provides financing for school athletic activities. Funding is provided by fees from patrons.
- Title I** (Fund No. 24101) Minimum Balance: None
To help local education agencies (LEAs) and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards. Funding authorization: Elementary and Secondary Education Act of 1965, Title I, Part A, 20 U.S.C. 6301 et seq.
- Entitlement IDEA-B** (Fund No. 24106) Minimum Balance: None
Program provides grants to states that flow-through to schools, to assist them in providing a free appropriate public education to all children with disabilities. The program is funded by the United States government, under the Individuals with Disabilities Education Act, Part B, Section 611-617, and part D, Section 674 as amended, 20 U.S.C. 1711-1417 and 1420.
- Preschool IDEA-B** (Fund No. 24109) Minimum Balance: None
The Preschool program is for the purpose of enhancing Special Education for handicapped children from ages 3 to 5. The program is funded by the United States government, under the Individuals With Disabilities Act, Part B, Section 619, as amended, Public Laws 94-142, 99-457, 100-630, 101-497, and 101-476.
- Fresh Fruits and Vegetables** (Fund No. 24118) Minimum Balance: None
To assist States, through cash grants, in providing free fresh fruits and vegetables to school children in designated participating schools beginning in school year 2004/2006. Authorization granted under National School Lunch Act, as amended, 42 U.S.C. 1769.
- IDEA-B Student Success** (Fund No. 24132) Minimum Balance: None
The purpose of this grant award is to support activities included in the school's Educational Plan for Student Success, or areas in need of improvement, identified through the instructional audit. The program is funded by the United States government, under the Individuals with Disabilities Act, Public Law 108-446 Part B.
- Title II Teacher Quality** (Fund No. 24154) Minimum Balance: None
To provide grants to State Education Agencies (SEAs) on a formula basis to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in the academic achievement. Authorization is granted through the Elementary and Secondary Education Act of 1965, as amended, Title II, Part A, Public Law 107-110.
- USDA Equipment Assist** (Fund No. 24183) Minimum Balance: None
To provide grant funds for the purchase of equipment for the student nutrition programs of schools
- Student Support and Academic Achievement** (Fund No. 24189) Minimum Balance: None
The objective of this grant is to support well-rounded educational opportunities, safe and healthy students and effective use of technology. The Every Student Succeeds Act (ESSA) was signed into law in December 2015. It reauthorized the Elementary and Secondary Education Act in 1965 (ESSA). Newly authorized under subpart 1 of Title IV, Part A of the ESEA is the Student Support and Academic Enrichment (SSAE) program.
- Title XIX Medicaid** (Fund No. 25153) Minimum Balance: None
To provide financial assistance from the Federal government which flows-through the State of New Mexico to school districts, for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women and the aged who meet income and resource requirements, and other categorically-eligible groups. The program is funded by the U.S. government under the Social Security Act, Title XIX, as amended; Public Laws 92-223, 92-602, 93-66, 93-233, 96-499, 97-35, 97-2248, 98-369, 99-272, 99-509, 100-93, 100-202, 100-203, 100-360, 100-436, 100-485, 100-647, 101-166, 101-234, 101-239, 101-508, 101-517, 102-234, 102-170, 102-394, 103-66, 103-14, 103-333, 104-91, 104-191, 104-193, 104-208, and 104-134; Balanced Budget Act of 1997, Public Law 105-33.



Nonmajor Special Revenue Funds (cont'd)

Rural Education Achievement (Fund No. 25153)	Minimum Balance:	None
To account for funds received under the Small Rural School Achievement Program to enhance education.		
Turner Foundation (Fund No. 26156)	Minimum Balance:	None
The purpose of this grant is to enhance the curriculum by utilizing nontraditional teaching methods (real life learning).		
A Plus for Education (Fund No. 26179)	Minimum Balance:	None
Grant from BP America that recognizes innovative energy education programs in the classroom. Awarded to Rio Rancho Middle School to purchase materials and supplies to implement the program entitled "Students-As-Teachers: An Energy Resource Project". Authority for the creation of this fund is the New Mexico Public Education Department.		
Dual Credit Instructional Materials (Fund No. 27103)	Minimum Balance:	None
To be used for courses approved by Higher Education Department (HED) and through a college/university for which the district has an approved agreement.		
Library Go Bonds 2012 (Fund No. 27107)	Minimum Balance:	None
Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3).		
Instructional Material Appropriation (Fund No. 27109)	Minimum Balance:	None
Accounts for the special 2019-2020 appropriation of Instructional Materials funds received through the state for the purpose of acquiring study materials for the students		
Community Schools Planning Grant (Fund No. 27126)	Minimum Balance:	None
To improve the coordination, delivery, effectiveness, and efficiency of services provided to students and families and to coordinate resources, in order to align and leverage community resources and integrate funding streams.		
Pre-K Initiative (Fund No. 27149)	Minimum Balance:	None
The pre-k program shall address the total development needs of preschool children, including physical, cognitive, social and emotional needs, and shall include health care, nutrition, safety and multicultural sensitivity.		
Breakfast for Elementary Students (Fund No. 27155)	Minimum Balance:	None
To access 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.		
Private Direct Grants (Fund No. 29102)	Minimum Balance:	None
To provide additional classroom time at Rio Rancho High Schools for seniors to meet graduation requirements. Funding authority is the New Mexico Public Education Department.		

Nonmajor Capital Projects Funds

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

Capital Improvements HB-33 (Fund No. 31600)	Minimum Balance:	None
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.		
Capital Improvements SB-9 (State, State Match) (Fund No. 31700 & 31703)	Minimum Balance:	None
To account for funds distributed under the Public School Capital Outlay Improvements Act (22-25-1 to 22-25-10 NMSA 1978) to any school district that has imposed a tax for capital outlays and maintenance. 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.		
Ed Technology Equipment Act (Fund No. 31900)	Minimum Balance:	None
This fund is used to account for the revenues and expenditures associated with Education Technology Bonds in the purchasing of equipment used in the educational process.		

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

Special Revenue Funds

	<u>Food Service Fund 21000</u>	<u>Athletics Fund 22000</u>	<u>Title I Fund 24101</u>	<u>Entitlement IDEA-B Fund 24106</u>	<u>Preschool IDEA-B Fund 24109</u>
Assets					
Cash and cash equivalents	\$ 60,192	\$ 30,840	\$ 7,490	\$ 8,524	\$ 612
Receivables:					
Property taxes	-	-	-	-	-
Grant	22,789	-	13,684	24,663	-
Interest	-	-	-	-	-
Due from other governments	-	-	-	-	-
Food inventory	1,720	-	-	-	-
Restricted:					
Cash and cash equivalents	-	-	-	-	-
Total assets	<u>\$ 84,701</u>	<u>\$ 30,840</u>	<u>\$ 21,174</u>	<u>\$ 33,187</u>	<u>\$ 612</u>
Liabilities, deferred inflows and fund balance					
Liabilities:					
Payroll liabilities - held payments	\$ 4,782	\$ 3,368	\$ 7,490	\$ 8,524	\$ 612
Due to other funds	-	-	13,684	24,663	-
Total liabilities	<u>4,782</u>	<u>3,368</u>	<u>21,174</u>	<u>33,187</u>	<u>612</u>
Deferred inflows of resources:					
Delinquent property taxes	-	-	-	-	-
Fund balance:					
Non-spendable:					
Inventories	1,720	-	-	-	-
Restricted for:					
Food services	78,199	-	-	-	-
Extracurricular activities	-	27,472	-	-	-
Grantor restrictions	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>79,919</u>	<u>27,472</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 84,701</u>	<u>\$ 30,840</u>	<u>\$ 21,174</u>	<u>\$ 33,187</u>	<u>\$ 612</u>

(cont'd; 1 of 7)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

Special Revenue Funds

	Fresh Fruits and Vegetables Fund 24118	IDEA-B Student Success Fund 24132	Title II Teacher Quality Fund 24154	USDA Equipment Assist Fund 24183	Student Support and Academic Achievement Fund 24189
Assets					
Cash and cash equivalents	\$ -	\$ 1,053	\$ 1,007	\$ -	\$ -
Receivables:					
Property taxes	-	-	-	-	-
Grant	-	6,537	5,347	-	-
Interest	-	-	-	-	-
Due from other governments	-	-	-	-	-
Food inventory	-	-	-	-	-
Restricted:					
Cash and cash equivalents	-	-	-	-	-
Total assets	\$ -	\$ 7,590	\$ 6,354	\$ -	\$ -
Liabilities, deferred inflows and fund balance					
Liabilities:					
Payroll liabilities - held payments	\$ -	\$ 1,053	\$ 1,007	\$ -	\$ -
Due to other funds	-	6,537	5,348	-	-
Total liabilities	-	7,590	6,355	-	-
Deferred inflows of resources:					
Delinquent property taxes	-	-	-	-	-
Fund balance:					
Non-spendable:					
Inventories	-	-	-	-	-
Restricted for:					
Food services	-	-	-	-	-
Extracurricular activities	-	-	-	-	-
Grantor restrictions	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned	-	-	(1)	-	-
Total fund balance	-	-	(1)	-	-
Total liabilities, deferred inflows of resources, and fund balance	\$ -	\$ 7,590	\$ 6,354	\$ -	\$ -

(cont'd; 2 of 7)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

Special Revenue Funds

	<u>Title XIX Medicaid Fund 25153</u>	<u>Rural Education Achievement Fund 25233</u>	<u>Turner Foundation Fund 26156</u>	<u>A Plus for Education Fund 26179</u>	<u>Dual Credit Instructional Materials Fund 27103</u>
Assets					
Cash and cash equivalents	\$ 1,137	\$ 180	\$ 20,256	\$ 871	\$ -
Receivables:					
Property taxes	-	-	-	-	-
Grant	3,601	-	-	-	-
Interest	-	-	-	-	-
Due from other governments	-	-	-	-	-
Food inventory	-	-	-	-	-
Restricted:					
Cash and cash equivalents	-	-	-	-	-
Total assets	<u>\$ 4,738</u>	<u>\$ 180</u>	<u>\$ 20,256</u>	<u>\$ 871</u>	<u>\$ -</u>
Liabilities, deferred inflows and fund balance					
Liabilities:					
Payroll liabilities - held payments	\$ 1,137	\$ 180	\$ -	\$ -	\$ -
Due to other funds	<u>3,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,738</u>	<u>180</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Delinquent property taxes	-	-	-	-	-
Fund balance:					
Non-spendable:					
Inventories	-	-	-	-	-
Restricted for:					
Food services	-	-	-	-	-
Extracurricular activities	-	-	-	-	-
Grantor restrictions	-	-	20,256	871	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>20,256</u>	<u>871</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,738</u>	<u>\$ 180</u>	<u>\$ 20,256</u>	<u>\$ 871</u>	<u>\$ -</u>

(cont'd; 3 of 7)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds			
	Libraries GO Bond 2012 Fund 27107	Instructional Materials Appropriation Fund 27109	Community Schools Planning Grant Fund 27126	Pre-K Initiative Fund 27149
Assets				
Cash and cash equivalents	\$ -	\$ 1	\$ 4,541	\$ 16,121
Receivables:				
Property taxes	-	-	-	-
Grant	6,363	-	28,384	-
Interest	-	-	-	-
Due from other governments	-	-	-	-
Food inventory	-	-	-	-
Restricted:				
Cash and cash equivalents	-	-	-	-
Total assets	<u>\$ 6,363</u>	<u>\$ 1</u>	<u>\$ 32,925</u>	<u>\$ 16,121</u>
Liabilities, deferred inflows and fund balance				
Liabilities:				
Payroll liabilities - held payments	\$ -	\$ -	\$ 4,541	\$ 16,121
Due to other funds	<u>6,363</u>	<u>-</u>	<u>28,384</u>	<u>-</u>
Total liabilities	<u>6,363</u>	<u>-</u>	<u>32,925</u>	<u>16,121</u>
Deferred inflows of resources:				
Delinquent property taxes	-	-	-	-
Fund balance:				
Non-spendable:				
Inventories	-	-	-	-
Restricted for:				
Food services	-	-	-	-
Extracurricular activities	-	-	-	-
Grantor restrictions	-	1	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,363</u>	<u>\$ 1</u>	<u>\$ 32,925</u>	<u>\$ 16,121</u>

(cont'd; 4 of 7)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds			Capital Projects Funds	
	Breakfast for Elementary Students <u>Fund 27155</u>	Private Direct Grants <u>Fund 29102</u>	Total Non-Major Special Revenue <u>Funds</u>	Capital Improvements HB-33 <u>Fund 31600</u>	Capital Improvements SB-9 (State) <u>Fund 31700</u>
Assets					
Cash and cash equivalents	\$ -	\$ 152,485	\$ 305,310	\$ 7,364	\$ -
Receivables:					
Property taxes	-	-	-	17,224	-
Grant	-	-	111,368	-	-
Interest	-	-	-	-	-
Due from other governments	-	-	-	5	-
Food inventory	-	-	1,720	-	-
Restricted:					
Cash and cash equivalents	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 152,485</u>	<u>\$ 418,398</u>	<u>\$ 24,593</u>	<u>\$ -</u>
Liabilities, deferred inflows and fund balance					
Liabilities:					
Payroll liabilities - held payments	\$ -	\$ 88	\$ 48,903	\$ -	\$ -
Due to other funds	<u>331</u>	<u>-</u>	<u>88,911</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>331</u>	<u>88</u>	<u>137,814</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Delinquent property taxes	-	-	-	17,168	-
Fund balance:					
Non-spendable:					
Inventories	-	-	1,720	-	-
Restricted for:					
Food services	-	-	78,199	-	-
Extracurricular activities	-	-	27,472	-	-
Grantor restrictions	-	152,397	173,525	-	-
Capital projects	-	-	-	7,425	-
Debt service	-	-	-	-	-
Unassigned	<u>(331)</u>	<u>-</u>	<u>(332)</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>(331)</u>	<u>152,397</u>	<u>280,584</u>	<u>7,425</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ -</u>	<u>\$ 152,485</u>	<u>\$ 418,398</u>	<u>\$ 24,593</u>	<u>\$ -</u>

(cont'd; 5 of 7)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

	Capital Projects Funds		
	Capital Improvements SB-9 (State Match) <u>Fund 31703</u>	Ed Technology Equipment Act <u>Fund 31900</u>	Total Non-Major Capital Projects <u>Funds</u>
Assets			
Cash and cash equivalents	\$ 12,973	\$ 330,962	\$ 351,299
Receivables:			
Property taxes	-	-	17,224
Grant	-	-	-
Interest	-	654	654
Due from other governments	-	-	5
Food inventory	-	-	-
Restricted:			
Cash and cash equivalents	-	451,246	451,246
Total assets	\$ 12,973	\$ 782,862	\$ 820,428
Liabilities, deferred inflows and fund balance			
Liabilities:			
Payroll liabilities - held payments	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Total liabilities	-	-	-
Deferred inflows of resources:			
Delinquent property taxes	-	-	17,168
Fund balance:			
Non-spendable:			
Inventories	-	-	-
Restricted for:			
Food services	-	-	-
Extracurricular activities	-	-	-
Grantor restrictions	-	-	-
Capital projects	12,973	782,862	803,260
Debt service	-	-	-
Unassigned	-	-	-
Total fund balance	12,973	782,862	803,260
Total liabilities, deferred inflows of resources, and fund balance	\$ 12,973	\$ 782,862	\$ 820,428

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STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2020

	Debt Service Funds			
	Debt Service Fund 41000	Ed Tech Debt Service Fund 43000	Total Non-Major Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 542,318	\$ 612,671	\$ 1,154,989	\$ 1,811,598
Receivables:				
Property taxes	86,243	83,393	169,636	186,860
Grant	-	-	-	111,368
Interest	-	-	-	654
Due from other governments	10,235	11,132	21,367	21,372
Food inventory	-	-	-	1,720
Restricted:				
Cash and cash equivalents	-	-	-	451,246
Total assets	<u>\$ 638,796</u>	<u>\$ 707,196</u>	<u>\$ 1,345,992</u>	<u>\$ 2,584,818</u>
Liabilities, deferred inflows and fund balance				
Liabilities:				
Payroll liabilities - held payments	\$ -	\$ -	\$ -	\$ 48,903
Due to other funds	-	-	-	88,911
Total liabilities	-	-	-	137,814
Deferred inflows of resources:				
Delinquent property taxes	79,388	76,118	155,506	172,674
Fund balance:				
Non-spendable:				
Inventories	-	-	-	1,720
Restricted for:				
Food services	-	631,078	631,078	709,277
Extracurricular activities	-	-	-	27,472
Grantor restrictions	-	-	-	173,525
Capital projects	-	-	-	803,260
Debt service	559,408	-	559,408	559,408
Unassigned	-	-	-	(332)
Total fund balance	559,408	631,078	1,190,486	2,274,330
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 638,796</u>	<u>\$ 707,196</u>	<u>\$ 1,345,992</u>	<u>\$ 2,584,818</u>

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STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year Ended June 30, 2020

	Special Revenue Funds			
	<u>Food Service</u>	<u>Athletics</u>	<u>Title I</u>	<u>Entitlement</u>
	<u>Fund 21000</u>	<u>Fund 22000</u>	<u>Fund 24101</u>	<u>IDEA-B</u>
				<u>Fund 24106</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - federal grants	255,891	-	125,455	132,572
Intergovernmental - state grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	28,354	14,337	-	-
Investment and interest income	-	-	-	-
Total revenues	<u>284,245</u>	<u>14,337</u>	<u>125,455</u>	<u>132,572</u>
Expenditures:				
Current:				
Instruction	-	19,582	63,174	99,553
Support services:				
Students	-	-	-	18,829
Instruction	-	-	58,983	-
General Administration	-	-	-	-
School Administration	-	-	3,298	-
Central Services	-	-	-	9,095
Operation & Maintenance of Plant	-	-	-	-
Food services operations	233,871	-	-	-
Capital outlay	-	-	-	5,095
Debt service:				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>233,871</u>	<u>19,582</u>	<u>125,455</u>	<u>132,572</u>
<i>Excess (deficiency) of revenues</i>				
<i>over expenditures</i>	50,374	(5,245)	-	-
Fund balance (deficit) at beginning of the year	<u>29,545</u>	<u>32,717</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of the year	<u>\$ 79,919</u>	<u>\$ 27,472</u>	<u>\$ -</u>	<u>\$ -</u>

(cont'd; 1 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	Special Revenue Funds			
	Preschool IDEA-B <u>Fund 24109</u>	Fresh Fruits and Vegetables <u>Fund 24118</u>	IDEA-B Student Success <u>Fund 24132</u>	Title II Teacher Quality <u>Fund 24154</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - federal grants	11,105	2,661	7,669	24,264
Intergovernmental - state grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and interest income	-	-	-	-
Total revenues	<u>11,105</u>	<u>2,661</u>	<u>7,669</u>	<u>24,264</u>
Expenditures:				
Current:				
Instruction	11,105	-	7,669	13,653
Support services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Food services operations	-	2,661	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>11,105</u>	<u>2,661</u>	<u>7,669</u>	<u>13,653</u>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	10,611
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,612)</u>
Fund balance (deficit) at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>

(cont'd; 2 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

Special Revenue Funds

	USDA Equipment Assist <u>Fund 24183</u>	Student Support and Academic Achievement <u>Fund 24189</u>	Title XIX Medicaid <u>Fund 25153</u>	Rural Education Achievement <u>Fund 25233</u>	Turner Foundation <u>Fund 26156</u>
Revenues:					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-	-
Intergovernmental - federal grants	-	23,906	3,602	10,102	-
Intergovernmental - state grants	-	-	32,657	-	-
Contributions - private grants	-	-	-	-	12,500
Charges for services	-	-	-	-	-
Investment and interest income	-	-	-	-	-
Total revenues	<u>-</u>	<u>23,906</u>	<u>36,259</u>	<u>10,102</u>	<u>12,500</u>
Expenditures:					
Current:					
Instruction	-	10,000	-	7,119	9,348
Support services:					
Students	-	-	24,109	2,983	-
Instruction	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	12,150	-	-
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Bond interest paid	-	-	-	-	-
Other	-	-	-	-	-
Total expenditures	<u>-</u>	<u>10,000</u>	<u>36,259</u>	<u>10,102</u>	<u>9,348</u>
<i>Excess (deficiency) of revenues over expenditures</i>	-	13,906	-	-	3,152
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>(13,906)</u>	<u>-</u>	<u>-</u>	<u>17,104</u>
Fund balance (deficit) at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,256</u>

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STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	Special Revenue Funds			
	A Plus for Education Fund 26179	Dual Credit Instructional Materials Fund 27103	Libraries GO Bond 2012 Fund 27107	Instructional Materials Appropriation Fund 27109
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - federal grants	-	-	-	-
Intergovernmental - state grants	-	1,384	6,363	39,726
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and interest income	-	-	-	-
Total revenues	-	1,384	6,363	39,726
Expenditures:				
Current:				
Instruction	(1)	1,384	-	39,725
Support services:				
Students	-	-	-	-
Instruction	-	-	6,363	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	(1)	1,384	6,363	39,725
<i>Excess (deficiency) of revenues over expenditures</i>	1	-	-	1
Fund balance (deficit) at beginning of the year	870	-	-	-
Fund balance (deficit) at end of the year	\$ 871	\$ -	\$ -	\$ 1

(cont'd; 4 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year Ended June 30, 2020

	Special Revenue Funds			
	Community Schools Planning Grant <u>Fund 27126</u>	Pre-K Initiative <u>Fund 27149</u>	Breakfast for Elementary Students <u>Fund 27155</u>	Private Direct Grants <u>Fund 29102</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - federal grants	-	-	-	-
Intergovernmental - state grants	46,894	140,000	661	-
Contributions - private grants	-	-	-	100,000
Charges for services	-	-	-	-
Investment and interest income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>46,894</u>	<u>140,000</u>	<u>661</u>	<u>100,000</u>
Expenditures:				
Current:				
Instruction	46,894	140,000	1	11,689
Support services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	754
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Food services operations	-	-	991	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>46,894</u>	<u>140,000</u>	<u>992</u>	<u>12,443</u>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(331)	87,557
Fund balance (deficit) at beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,840</u>
Fund balance (deficit) at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (331)</u>	<u>\$ 152,397</u>

(cont'd; 5 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	Capital Projects Funds		
Total Nonmajor Special Revenue Funds	Capital Improvements HB-33 Fund 31600	Capital Improvements SB-9 (State) Fund 31700	
Revenues:			
Taxes:			
Property	\$ -	\$ 5,495	\$ -
Oil and gas	-	-	-
Intergovernmental - federal grants	597,227	-	-
Intergovernmental - state grants	267,685	-	-
Contributions - private grants	112,500	-	-
Charges for services	42,691	-	-
Investment and interest income	-	-	-
Total revenues	1,020,103	5,495	-
Expenditures:			
Current:			
Instruction	480,895	-	-
Support services:			
Students	45,921	-	-
Instruction	65,346	-	-
General Administration	754	55	-
School Administration	15,448	-	-
Central Services	9,095	-	-
Operation & Maintenance of Plant	-	-	-
Food services operations	237,523	-	-
Capital outlay	5,095	-	-
Debt service:			
Principal retirement	-	-	-
Bond interest paid	-	-	-
Other	-	-	-
Total expenditures	860,077	55	-
<i>Excess (deficiency) of revenues over expenditures</i>	160,026	5,440	-
Fund balance (deficit) at beginning of the year	120,558	1,985	-
Fund balance (deficit) at end of the year	\$ 280,584	\$ 7,425	\$ -

(cont'd; 6 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	Capital Projects Funds		
	Capital Improvements	Ed Technology Equipment Act	Total Nonmajor Capital Projects
	<u>SB-9 (State Match) Fund 31703</u>	<u>Fund 31900</u>	<u>Funds</u>
Revenues:			
Taxes:			
Property	\$ -	\$ 1	\$ 5,496
Oil and gas	-	-	-
Intergovernmental - federal grants	-	-	-
Intergovernmental - state grants	12,973	-	12,973
Contributions - private grants	-	-	-
Charges for services	-	-	-
Investment and interest income	-	13,907	13,907
Total revenues	12,973	13,908	32,376
Expenditures:			
Current:			
Instruction	-	-	-
Support services:			
Students	-	-	-
Instruction	-	-	-
General Administration	-	-	55
School Administration	-	-	-
Central Services	-	-	-
Operation & Maintenance of Plant	-	281,364	281,364
Food services operations	-	-	-
Capital outlay	-	75,148	75,148
Debt service:			
Principal retirement	-	-	-
Bond interest paid	-	-	-
Other	-	-	-
Total expenditures	-	356,512	356,567
<i>Excess (deficiency) of revenues over expenditures</i>	12,973	(342,604)	(324,191)
Fund balance (deficit) at beginning of the year	-	1,125,466	1,127,451
Fund balance (deficit) at end of the year	\$ 12,973	\$ 782,862	\$ 803,260

(cont'd; 7 of 8)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

NON-MAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 Year Ended June 30, 2020**

	Debt Service Funds			
	<u>Debt Service Fund 41000</u>	<u>Ed Tech Debt Service Fund 43000</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes:				
Property	\$ 486,296	\$ 526,708	\$ 1,013,004	\$ 1,018,500
Oil and gas	20,638	22,377	43,015	43,015
Intergovernmental - federal grants	-	-	-	597,227
Intergovernmental - state grants	-	-	-	280,658
Contributions - private grants	-	-	-	112,500
Charges for services	-	-	-	42,691
Investment and interest income	<u>4,170</u>	<u>2,982</u>	<u>7,152</u>	<u>21,059</u>
Total revenues	<u>511,104</u>	<u>552,067</u>	<u>1,063,171</u>	<u>2,115,650</u>
Expenditures:				
Current:				
Instruction	-	-	-	480,895
Support services:				
Students	-	-	-	45,921
Instruction	-	-	-	65,346
General Administration	4,794	5,191	9,985	10,794
School Administration	-	-	-	15,448
Central Services	-	-	-	9,095
Operation & Maintenance of Plant	-	-	-	281,364
Food services operations	-	-	-	237,523
Capital outlay	-	-	-	80,243
Debt service:				
Principal retirement	380,000	521,050	901,050	901,050
Bond interest paid	100,844	23,585	124,429	124,429
Other	<u>539</u>	<u>539</u>	<u>1,078</u>	<u>1,078</u>
Total expenditures	<u>486,177</u>	<u>550,365</u>	<u>1,036,542</u>	<u>2,253,186</u>
<i>Excess (deficiency) of revenues over expenditures</i>	24,927	1,702	26,629	(137,536)
Fund balance (deficit) at beginning of the year	<u>534,481</u>	<u>629,376</u>	<u>1,163,857</u>	<u>2,411,866</u>
Fund balance (deficit) at end of the year	<u>\$ 559,408</u>	<u>\$ 631,078</u>	<u>\$ 1,190,486</u>	<u>\$ 2,274,330</u>

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STATE REQUIRED DISCLOSURES
(OTHER SUPPLEMENTAL INFORMATION)

Supplemental schedules required by the State of
New Mexico to provide additional analysis.

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

FIDUCIARY FUNDS
Schedule of Changes in Assets and Liabilities - All Agency Funds
Year Ended June 30, 2020

<u>ASSETS</u>	Balance <u>June 30, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>June 30, 2020</u>
Cash and cash equivalents:				
High School	\$ 66,041	\$ 71,708	\$ 61,636	\$ 76,113
Cimarron	9,328	17,307	15,428	11,207
Eagle Nest	52,642	24,417	24,546	52,513
Central Office	6,205	1,858	866	7,197
Scholarships	89,587	14,550	1,500	102,637
	<u>\$ 223,803</u>	<u>\$ 129,840</u>	<u>\$ 103,976</u>	<u>\$ 249,667</u>
 <u>LIABILITIES</u>				
Deposits held for others	<u>\$ 223,803</u>	<u>\$ 129,840</u>	<u>\$ 103,976</u>	<u>\$ 249,667</u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

SCHEDULE OF PLEDGED COLLATERAL
June 30, 2020

	<u>In Bank</u>	<u>New Mexico Finance Authority</u>	<u>Total</u>
Cash on deposit at June 30, 2020:			
Checking and savings	\$ 3,302,950	\$ 4,454,140	\$ 7,757,090
Less: FDIC coverage	<u>298,378</u>	<u>-</u>	<u>298,378</u>
Uninsured funds	<u>3,601,328</u>	<u>4,454,140</u>	<u>8,055,468</u>
 Amount requiring pledged collateral:			
50% collateral requirement	1,526,475	2,227,070	3,753,545
Pledged collateral	<u>3,411,165</u>	<u>4,454,140</u>	<u>7,865,305</u>
Excess (deficiency) of pledged collateral	<u>\$ 1,884,690</u>	<u>\$ 2,227,070</u>	<u>\$ 4,111,760</u>

(cont'd; 1 of 2)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

SCHEDULE OF PLEDGED COLLATERAL
June 30, 2020

<u>In Bank:</u>	<u>Maturity</u>	<u>CUSIP #</u>	<u>Market Value</u>
FHR 4803 LC	1/15/2045	3137F5SM2	\$ 139,453
UTAH ST BRD OF RGTS	5/1/2035	917546HY2	584,958
FHR 4800JA	3/15/2047	3137F5X53	154,741
SLMA 2006-10 A6	3/25/2044	78443BAG1	2,425,419
FHMS K504 A2	9/25/2020	3137BMLC8	106,594
			<u>\$ 3,411,165</u>

The above securities are not held in the School's name at Bankers Bank of the West, Denver, Colorado.

State of New Mexico:

Detail of the pledged collateral to the District is unavailable because the bank commingles pledged collateral for all state funds it holds. However, the State Treasurer's Office Collateral Bureau monitors the pledged collateral for all state funds.

(2 of 2)

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
 Year Ended June 30, 2020

	<u>Account Type</u>	<u>Account Classification</u>	<u>Bank Amount</u>
IN BANK:			
Operational/Capital Projects	Checking - Interest	Cash and Cash Equivalents	\$ 2,993,813
Activities	Checking - Interest	Agency Funds	188,898
Zane Scholarship	Certificate of Deposit	Agency Funds	12,724
Ed Tech CD	Certificate of Deposit	Cash and Cash Equivalents	<u>309,137</u>
Subtotal			<u>3,504,572</u>
 NEW MEXICO FINANCE AUTHORITY:			
Bond Building	Escrow	Restricted Cash and Cash Equivalents	4,002,894
Ed Tech	Escrow	Restricted Cash and Cash Equivalents	374,793
Ed Tech	Escrow	Restricted Cash and Cash Equivalents	<u>76,453</u>
Subtotal			<u>4,454,140</u>
 MANHATTAN LIFE:			
Masonic Scholarship	Annuity	Agency Funds	10,137
Cardwell Scholarship	Annuity	Agency Funds	9,036
Cardwell Scholarship	Annuity	Agency Funds	19,392
Cardwell Scholarship	Annuity	Agency Funds	<u>10,194</u>
Subtotal			<u>48,759</u>
 TOTAL DEPOSITS			 \$ 8,007,471
Adjustments to cash:			
Bank Balance			\$ 8,007,471
Outstanding deposits			679
Outstanding checks			(504,124)
Payments held at yearend			<u>332,588</u>
Total adjusted cash			<u>\$ 7,836,614</u>

STATE OF NEW MEXICO
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

CASH RECONCILIATION
Year Ended June 30, 2020

	Beginning Cash	Receipts	Distributions	Other	Net Cash End of Period	Adjustments to the report	Total Cash on Report
Operations	\$ 251,709	\$ 4,710,076	\$ 4,671,925	\$ (80,867)	\$ 208,993	\$ 268,416	\$ 477,409
Transportation	5,552	461,269	461,276	(5,545)	-	15,269	15,269
Instructional Materials	45,840	1	11,700	-	34,141	-	34,141
Food Services	32,682	272,192	245,818	(3,646)	55,410	4,782	60,192
Athletics	27,717	14,337	19,582	5,000	27,472	3,368	30,840
Federal Flowthrough Funds	29,020	354,978	303,115	(80,883)	-	18,686	18,686
Federal Direct Funds	1,143	42,758	46,360	2,459	-	1,317	1,317
Local Grants	17,974	12,500	9,347	-	21,127	-	21,127
State Flowthrough Funds	3,716	218,748	235,357	12,894	1	20,662	20,663
Local/State	64,840	100,000	12,443	-	152,397	88	152,485
Bond Building	-	2,894	250,014	4,000,000	3,752,880	250,014	4,002,894
Capital Improvements HB-33	1,985	5,433	54	-	7,364	-	7,364
Capital Improvements SB-9 (State)	-	26,963	-	(26,963)	-	-	-
Capital Improvements SB-9 (Local)	964,713	745,305	665,614	-	1,044,404	(250,014)	794,390
Capital Improvements SB-9 (State Matcl	-	12,973	-	-	12,973	-	12,973
Ed Technology Equipment Act	1,125,466	13,253	356,511	-	782,208	-	782,208
Debt Service	525,859	502,636	486,177	-	542,318	-	542,318
Ed Tech Debt Service	620,369	542,666	550,364	-	612,671	-	612,671
Agency Funds	-	-	-	-	-	249,667	249,667
Total	<u>\$ 3,718,585</u>	<u>\$ 8,038,982</u>	<u>\$ 8,325,657</u>	<u>\$ 3,822,449</u>	<u>\$ 7,254,359</u>	<u>\$ 582,255</u>	<u>\$ 7,836,614</u>

Adjustments to report:	
Agency funds	\$ 249,667
Interfund loans receivable - pooled cash	(250,014)
Interfund loans payable - pooled cash	250,014
Payments held at yearend	332,588
Total adjustment to the report	<u>\$ 582,255</u>

COMPONENT UNITS

MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

STATEMENT OF NET POSITION
 June 30, 2020

	Primary Government	Component Units
	<u>Governmental Activities</u>	Education Foundation
Assets		
Cash and cash equivalents	\$ 494,309	\$ 59,152
Receivables:		
Delinquent property taxes receivable	17,224	-
Grant	2,210	-
Non-current:		
Non-depreciable assets	-	151,920
Depreciable capital assets, net	5,185	-
Total Assets	518,928	211,072
Deferred Outflows of Resources:		
Contributions to pension subsequent to the measurement date	78,094	-
Net change in pension assumptions	156,626	-
Net change in proportionate share of pension liability	98,903	-
Contributions to OPEB subsequent to the measurement date	11,044	-
Net change in proportionate share of OPEB liability	46,367	-
Total Deferred Outflows of Resources	391,034	-
Liabilities		
Accounts payable	2,511	-
Payroll Liabilities	27,950	-
Aggregate net pension liability	1,111,590	-
Aggregate OPEB liability	314,187	-
Total Liabilities	1,456,238	-
Deferred Inflows of Resources		
Difference between expected and actual pension experience	29,133	
Net difference between projected and actual investment earnings on pension plan investments	23,673	
Net change in proportionate share of pension liability	117,528	-
Difference between expected and actual OPEB experience	79,066	-
Net difference between projected and actual investment earnings on OPEB plan investments	2,921	-
Net change in OPEB assumptions	101,405	-
Net change in proportionate share of OPEB liability	40,159	-
Total Deferred Inflows of Resources	393,885	-
Net Position		
Net investment in capital assets	5,185	151,920
Restricted for:		
Special revenue funds	163,129	-
Capital projects	264,188	-
Unrestricted	(1,372,663)	59,152
Total Net Position	\$ (940,161)	\$ 211,072

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

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

STATEMENT OF ACTIVITIES
 Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>			
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Component Units</u>		
Primary government:								
Governmental activities:								
Instruction	\$ 540,475	\$ -	\$ 5,074	\$ 1,519	\$ (533,882)			
Support Services - Students	81,556	-	766	-	(80,790)			
Support Services - Instruction	2,210	-	21	-	(2,189)			
Support Services - General Administration	194,936	-	1,830	339	(192,767)			
Operations & Maintenance of Plant	<u>263,983</u>	-	<u>2,479</u>	<u>49,650</u>	<u>(211,854)</u>			
Total governmental activities	<u>\$ 1,083,160</u>	<u>\$ -</u>	<u>\$ 10,170</u>	<u>\$ 51,508</u>	<u>(1,021,482)</u>			
Component units:								
Moreno Valley Education Foundation	<u>\$ 28,901</u>	<u>\$ -</u>	<u>\$ 2,140</u>	<u>\$ -</u>		<u>\$ (26,761)</u>		
General revenues:								
Taxes:								
Property Taxes:								
Capital projects							111,682	-
State equalization							890,837	-
Grants and contributions not restricted							158,545	-
Pension income							416,422	-
OPEB income							24,874	-
Unrestricted investment earnings							<u>41</u>	<u>-</u>
Total general revenues							<u>1,602,401</u>	<u>-</u>
<i>Change in net position</i>							580,919	(26,761)
Net position - beginning							<u>(1,521,080)</u>	<u>237,833</u>
Net position - ending							<u>\$ (940,161)</u>	<u>\$ 211,072</u>

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



MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
(COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

General Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

Operating (Fund No. 11000) Minimum Balance: None
The government's primary fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Instructional Materials (Fund No. 14000) Minimum Balance: None
Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students.

Special Revenue Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

Entitlement IDEA-B (Fund No. 24106) Minimum Balance: None
Program provides grants to states that flow-through to schools, to assist them in providing a free appropriate public education to all children with disabilities. The program is funded by the United States government, under the Individuals with Disabilities Education Act, Part B, Section 611-617, and part D, Section 674 as amended, 20 U.S.C. 1711-1417 and 1420.

Library GO Bonds 2012 (Fund No. 27107) Minimum Balance: None
To be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3).

Instructional Material Appropriation (Fund No. 27109) Minimum Balance: None
Accounts for the special 2019-2020 appropriation of Instructional Materials funds received through the state for the purpose of acquiring study materials for the students

Private Direct Grants (Fund No. 29102) Minimum Balance: None
To provide additional classroom time at Rio Rancho High Schools for seniors to meet graduation requirements. Funding authority is the New Mexico Public Education Department.

Capital Projects Funds

Public School Capital Outlay (Fund No. 31200) Minimum Balance: None
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.

Capital Improvements SB-9 (State) (Fund No. 31700 & 31703) Minimum Balance: None
To account for funds distributed under the Public School Capital Outlay Improvements Act (22-25-1 to 22-25-10 NMSA 1978) to any school district that has imposed a tax for capital outlays and maintenance. 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.

Capital Improvements SB – 9 (Local) (Fund No. 31701) Minimum Balance: None
This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9.

Ed Technology Equipment Act (Fund No. 31900) Minimum Balance: None
This fund is used to account for the revenues and expenditures associated with Education Technology Bonds in the purchasing of equipment used in the educational process.

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

GOVERNMENTAL FUNDS

Balance Sheet
June 30, 2020

	General Funds		Special Revenue Funds			
	Operational Fund	Instructional Materials Fund	Entitlement IDEA-B Fund 24106	Libraries GO Bond 2012 Fund 27107	Instructional Materials Appropriation Fund 27109	Private Direct Grants Fund 29102
Assets						
Cash and cash equivalents	\$ 84,215	\$ 1	\$ -	\$ -	\$ 1	\$ 163,128
Receivables:						
Property taxes	-	-	-	-	-	-
Grant	-	-	-	2,210	-	-
Due from other funds	<u>2,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 86,425</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 2,210</u>	<u>\$ 1</u>	<u>\$ 163,128</u>
Liabilities, deferred inflows, and fund balance						
Liabilities:						
Accounts payable	\$ 2,511	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll liabilities - held payments	27,950	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,210</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>30,461</u>	<u>-</u>	<u>-</u>	<u>2,210</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Delinquent property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:						
Restricted for:						
Instructional materials	-	1	-	-	-	-
Extracurricular activities	-	-	-	-	-	-
Grantor restrictions	-	-	-	-	1	163,128
Capital projects	-	-	-	-	-	-
Unassigned	<u>55,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>55,964</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>163,128</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 86,425</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 2,210</u>	<u>\$ 1</u>	<u>\$ 163,128</u>

(cont'd; 1 of 2)

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

GOVERNMENTAL FUNDS

Balance Sheet
June 30, 2020

Capital Projects Funds

	Capital Projects Funds					Total Governmental Funds
	Public School Capital Outlay <u>Fund 31200</u>	Capital Improvements SB-9 (State Match) <u>Fund 31700</u>	Capital Improvements SB-9 (Local) <u>Fund 31701</u>	Capital Improvements SB-9 (State) <u>Fund 31703</u>	Ed Technology Equipment Act <u>Fund 31900</u>	
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ 207,489	\$ -	\$ 39,475	\$ 494,309
Receivables:						
Property taxes	-	-	17,224	-	-	17,224
Grant	-	-	-	-	-	2,210
Due from other funds	-	-	-	-	-	2,210
Total assets	\$ -	\$ -	\$ 224,713	\$ -	\$ 39,475	\$ 515,953
Liabilities, deferred inflows, and fund balance						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,511
Payroll liabilities - held payments	-	-	-	-	-	27,950
Due to other funds	-	-	-	-	-	2,210
Total liabilities	-	-	-	-	-	32,671
Deferred inflows of resources:						
Delinquent property taxes	-	-	15,792	-	-	15,792
Fund balance:						
Restricted for:						
Instructional materials	-	-	-	-	-	1
Extracurricular activities	-	-	-	-	-	-
Grantor restrictions	-	-	-	-	-	163,129
Capital projects	-	-	208,921	-	39,475	248,396
Unassigned	-	-	-	-	-	55,964
Total fund balance	-	-	208,921	-	39,475	467,490
Total liabilities, deferred inflows of resources, and fund balance	\$ -	\$ -	\$ 224,713	\$ -	\$ 39,475	\$ 515,953

(2 of 2)

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

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

RECONCILIATION OF THE BALANCE SHEET - ALL GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
June 30, 2020

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

Fund balances - total governmental funds	\$	467,490
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets		78,063
Accumulated depreciation		(72,878)
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes receivable		15,792
Deferred outflow of resources are not financial resources, and therefore are not reported in the funds and include:		
Contributions to pension subsequent to the measurement date		78,094
Net change in pension assumptions		156,626
Net change in proportionate share of pension liability		98,903
Contributions to OPEB subsequent to the measurement date		11,044
Net change in proportionate share of OPEB liability		46,367
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds		
Net pension liability		(1,111,590)
Net OPEB liability		(314,187)
Deferred inflow of resources are not financial resources, and therefore are not reported in the funds and include:		
Difference between expected and actual pension experience		(29,133)
Net difference between projected and actual investment earnings on pension plan investments		(23,673)
Net change in proportionate share of pension liability		(117,528)
Difference between expected and actual OPEB experience		(79,066)
Net difference between projected and actual investment earnings on OPEB plan investments		(2,921)
Net change in OPEB assumptions		(101,405)
Net change in proportionate share of OPEB liability		(40,159)
Net change in proportionate share of OPEB liability		<u>(40,159)</u>
Net position of governmental activities	\$	<u>(940,161)</u>

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended June 30, 2020

	<u>General Funds</u>		<u>Special Revenue Funds</u>			
	Operational Fund	Instructional Materials Fund	Entitlement IDEA-B Fund 24106	Libraries GO Bond 2012 Fund 27107	Instructional Materials Appropriation Fund 27109	Private Direct Grants Fund 29102
Revenues:						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - state grants	890,837	423	-	2,210	7,537	-
Contributions - private grants	-	-	9,095	-	-	149,450
Investment and interest income	41	-	-	-	-	-
Total revenues	<u>890,878</u>	<u>423</u>	<u>9,095</u>	<u>2,210</u>	<u>7,537</u>	<u>149,450</u>
Expenditures:						
Current:						
Instruction	583,084	4,843	-	-	7,536	34,128
Support services:						
Students	72,458	-	9,095	-	-	-
Instruction	-	-	-	2,210	-	-
General Administration	134,381	-	-	-	-	59,380
Operation & Maintenance of Plant	93,080	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>883,003</u>	<u>4,843</u>	<u>9,095</u>	<u>2,210</u>	<u>7,536</u>	<u>93,508</u>
<i>Excess of revenues over expenditures</i>	7,875	(4,420)	-	-	1	55,942
Fund balance at beginning of the year	<u>48,089</u>	<u>4,421</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,186</u>
Fund balance at end of the year	<u>\$ 55,964</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 163,128</u>

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

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended June 30, 2020

	Capital Projects Funds					Total Governmental Funds
	Public School Capital Outlay Fund 31200	Capital Improvements SB-9 (State Match) Fund 31700	Capital Improvements SB-9 (Local) Fund 31701	Capital Improvements SB-9 (State) Fund 31703	Ed Technology Equipment Act Fund 31900	
Revenues:						
Taxes:						
Property	\$ -	\$ -	\$ 115,311	\$ -	\$ -	\$ 115,311
Intergovernmental - state grants	45,328	3,909	-	2,271	-	950,244
Contributions - private grants	-	-	-	-	-	158,545
Investment and interest income	-	-	-	-	-	41
Total revenues	<u>45,328</u>	<u>3,909</u>	<u>115,311</u>	<u>2,271</u>	<u>-</u>	<u>1,224,141</u>
Expenditures:						
Current:						
Instruction	-	-	-	-	-	629,591
Support services:						
Students	-	-	-	-	-	81,553
Instruction	-	-	-	-	-	2,210
General Administration	-	-	1,167	-	-	194,928
Operation & Maintenance of Plant	45,328	3,909	86,153	2,271	33,231	228,470
Capital outlay	-	-	5,229	-	-	5,229
Total expenditures	<u>45,328</u>	<u>3,909</u>	<u>92,549</u>	<u>2,271</u>	<u>33,231</u>	<u>1,141,981</u>
<i>Excess of revenues over expenditures</i>	-	-	22,762	-	(33,231)	82,160
Fund balance at beginning of the year	<u>-</u>	<u>-</u>	<u>186,159</u>	<u>-</u>	<u>72,706</u>	<u>345,855</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,921</u>	<u>\$ -</u>	<u>\$ 39,475</u>	<u>\$ 428,015</u>

(2 of 2)

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2020

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

Net change in fund balance - total governmental funds	\$	48,929
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year</p>		
Capital outlay		5,229
Depreciation		(44)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
<p>Deferred property taxes at:</p>		
June 30, 2019		(19,421)
June 30, 2020		15,792
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Deferred contributions to pension plan		78,094
Deferred contributions to OPEB plan		11,044
Pension income		416,422
OPEB income		<u>24,874</u>
Change in net position of governmental activities	\$	<u>580,919</u>

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

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

OPERATIONAL FUND - NO. 11000
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental - state grants	\$ 833,709	\$ 889,694	\$ 890,837	\$ 1,143
Investment and interest income	-	-	41	41
Total revenues	833,709	889,694	890,878	1,184
Expenditures:				
Current:				
Instruction	578,028	592,185	583,113	9,072
Support services:				
Students	42,750	80,612	72,458	8,154
General Administration	122,873	148,880	134,491	14,389
Operation & Maintenance of Plant	127,819	123,003	97,325	25,678
Total expenditures	871,470	944,680	887,387	57,293
<i>Excess (deficiency) of revenues over expenditures</i>	(37,761)	(54,986)	3,491	58,477
<i>Beginning cash balance budgeted</i>	37,761	54,986	-	(54,986)
Fund balance at beginning of the year	-	-	48,089	48,089
Fund balance at end of the year	\$ -	\$ -	51,580	\$ 51,580
RECONCILIATION TO GAAP BASIS:				
Change in payables			4,384	
Fund balance at end of the year (GAAP basis)			\$ 55,964	

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

INSTRUCTIONAL MATERIALS FUND - NO. 14000
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental - state grants	\$ -	\$ -	\$ 423	\$ 423
Expenditures:				
Current:				
Instruction	6,219	4,843	4,843	-
<i>Excess (deficiency) of revenues over expenditures</i>	(6,219)	(4,843)	(4,420)	423
<i>Beginning cash balance budgeted</i>	6,219	4,843	-	(4,843)
Fund balance at beginning of the year	-	-	4,421	4,421
Fund balance at end of the year	\$ -	\$ -	1	\$ 1
RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
Fund balance at end of the year (GAAP basis)			\$ 1	

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

PRIVATE DIRECT GRANTS FUND - NO. 29102

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Contributions - private grants	\$ 76,628	\$ 149,450	\$ 149,450	\$ -
Expenditures:				
Current:				
Instruction	69,916	134,943	34,128	100,815
Support services:				
Students	50,593	50,593	-	50,593
General Administration	57,600	71,100	59,380	11,720
Total expenditures	178,109	256,636	93,508	163,128
<i>Excess (deficiency) of revenues over expenditures</i>	(101,481)	(107,186)	55,942	163,128
<i>Beginning cash balance budgeted</i>	101,481	107,186	-	(107,186)
Fund balance at beginning of the year	-	-	107,186	107,186
Fund balance at end of the year	\$ -	\$ -	163,128	\$ 163,128
RECONCILIATION TO GAAP BASIS:				
Change in payables			-	
Fund balance at end of the year (GAAP basis)			\$ 163,128	

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
(COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

AGENCY FUNDS
Statement of Fiduciary Assets and Liabilities
June 30, 2020

ASSETS

Pooled cash and investments	\$ <u>38,302</u>
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LIABILITIES

Deposits held for others	\$ <u>38,302</u>
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The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

FIDUCIARY FUNDS
Schedule of Changes in Assets and Liabilities - All Agency Funds
Year Ended June 30, 2020

<u>ASSETS</u>	Balance <u>June 30, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>June 30, 2020</u>
Cash and cash equivalents:				
Drama	\$ 752	\$ 513	\$ 696	\$ 569
Uav	1	-	-	1
Booster Club	7,351	4,080	8,985	2,446
Band	840	114	145	809
Fundraiser	41	-	-	41
Rycyling/Green	29	-	-	29
Yearbook	2,359	-	-	2,359
Ski/Snowboard	354	-	-	354
Grants	1,408	-	-	1,408
Student Project	-	12,000	4,570	7,430
Art	387	330	64	653
Math	996	-	156	840
Bvef	7,279	8,309	7,954	7,634
Soccer	3,848	790	2,650	1,988
Pe	1,333	-	-	1,333
Greenhouse	64	-	-	64
Senior Class	625	832	727	730
Golf	11,310	10,378	14,789	6,899
Scholarships	179	-	-	179
Student Council	95	-	1	94
Interact Club	2,014	-	-	2,014
Kitchen	12	-	-	12
Technology	416	-	-	416
	<u>41,693</u>	<u>37,346</u>	<u>40,737</u>	<u>38,302</u>
Pooled cash and investments	<u>\$ 41,693</u>	<u>\$ 37,346</u>	<u>\$ 40,737</u>	<u>\$ 38,302</u>
 <u>LIABILITIES</u>				
Deposits held for others	<u>\$ 41,693</u>	<u>\$ 37,346</u>	<u>\$ 40,737</u>	<u>\$ 38,302</u>

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

SCHEDULE OF PLEDGED COLLATERAL
June 30, 2020

	<u>INBank</u>	<u>Washington Federal</u>	<u>Total</u>
Cash on deposit at June 30, 2020:			
Checking and savings	\$ 523,465	\$ 42,363	\$ 565,828
Less: FDIC coverage	<u>(250,000)</u>	<u>(42,363)</u>	<u>(292,363)</u>
Uninsured funds	<u>273,465</u>	<u>-</u>	<u>273,465</u>
 Amount requiring pledged collateral:			
50% collateral requirement	136,733	-	136,733
Pledged collateral	<u>452,521</u>	<u>-</u>	<u>452,521</u>
Excess (deficiency) of pledged collateral	<u>\$ 315,788</u>	<u>\$ -</u>	<u>\$ 315,788</u>

	<u>Maturity</u>	<u>CUSIP #</u>	<u>Market Value</u>
<u>INBank:</u>			
FNMA Pool#FN0001	12/1/2020	3138NIAB4	\$ 294,685
FHR 4800 JA	3/15/2047	3137F5X53	<u>157,836</u>
			<u>\$ 452,521</u>

The above securities are not held in the School's name at Bankers Bank of the West, Denver, Colorado.

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)
 SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
 Year Ended June 30, 2020

	<u>Account Type</u>	<u>Account Classification</u>	<u>Bank Amount</u>
INBANK:			
Operational	Checking - Interest	Cash and Cash Equivalents	\$ 523,465
WASHINGTON FEDERAL:			
Activities	Checking - Non-Interest	Agency Funds	<u>42,363</u>
TOTAL DEPOSITS			<u>\$ 565,828</u>
		Adjustments to cash:	
		Bank Balance	\$ 565,828
		Outstanding deposits	-
		Outstanding checks	(61,167)
		Written checks held at yearend	<u>27,950</u>
		Total adjusted cash	<u>\$ 532,611</u>

STATE OF NEW MEXICO
MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
 (COMPONENT UNIT OF CIMARRON MUNICIPAL SCHOOLS)

CASH RECONCILIATION
Year Ended June 30, 2020

	Beginning Cash	Receipts	Distributions	Other	Net Cash End of Period	Adjustments to the report	Total Cash on Report
Operations	\$ 45,046	\$ 890,877	\$ 887,388	\$ -	\$ 48,535	\$ 35,680	\$ 84,215
Instructional Materials	4,421	423	4,843	-	1	-	1
Federal Flowthrough Funds	-	9,095	9,095	-	-	-	-
State Flowthrough Funds	-	7,537	9,746	-	(2,209)	2,210	1
Local/State	107,189	149,450	93,511	-	163,128	-	163,128
Public School Capital Outlay	-	55,267	45,327	-	9,940	(9,940)	-
Capital Improvements SB-9 (State Match)	-	3,909	3,909	-	-	-	-
Capital Improvements SB-9 (Local)	183,312	116,726	92,549	-	207,489	-	207,489
Ed Technology Equipment Act	72,706	-	33,231	-	39,475	-	39,475
Agency Funds	-	-	-	-	-	38,302	38,302
Total	\$ 412,674	\$ 1,233,284	\$ 1,179,599	\$ -	\$ 466,359	\$ 66,252	\$ 532,611

Adjustments to report:

Agency funds	\$ 38,302
Interfund loans receivable - pooled cash	(12,150)
Interfund loans payable - pooled cash	12,150
Payments held at yearend	27,950
Total adjustment to the report	\$ 66,252

COMPONENT UNIT

MORENO VALLEY EDUCATION FOUNDATION

STATE OF NEW MEXICO
MORENO VALLEY EDUCATION FOUNDATION
 (COMPONENT UNIT OF MORENO VALLEY HIGH SCHOOL)

PROPRIETARY FUND

Balance Sheet
June 30, 2020

	Primary Government
Assets	
Current assets:	
Cash and cash equivalents	\$ 59,152
Noncurrent assets:	
Capital assets:	
Land	151,920
Machinery and equipment	41,696
Less: accumulated depreciation	<u>(41,696)</u>
Total assets	\$ <u>211,072</u>
Liabilities	
Current liabilities:	
Accounts payable	<u>\$ -</u>
Net position:	
Net investment in capital assets	151,920
Unrestricted	<u>59,152</u>
Total net position	<u>211,072</u>
Total liabilities and net position (deficit)	\$ <u>211,072</u>

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

STATE OF NEW MEXICO
MORENO VALLEY EDUCATION FOUNDATION
 (COMPONENT UNIT OF MORENO VALLEY HIGH SCHOOL)

PROPRIETARY FUND
Statement of Revenues, Expenditures, and Changes in Net Position
 Year Ended June 30, 2020

	Primary Government
Operating revenues:	
Contributions and donations	\$ <u>2,140</u>
Operating expenses:	
Insurance	1,030
Legal and professional	5,769
Supplies	342
Miscellaneous	10
English program	750
Senior projects program	6,000
Special education program	<u>15,000</u>
Total operating expenses	<u>28,901</u>
<i>Change in net position</i>	(26,761)
Net position at beginning of the year	<u>237,833</u>
Net position at end of the year	\$ <u>211,072</u>

STATE OF NEW MEXICO
MORENO VALLEY EDUCATION FOUNDATION
 (COMPONENT UNIT OF MORENO VALLEY HIGH SCHOOL)

PROPRIETARY FUND
Statement of Cash Flows
Year Ended June 30, 2020

	Primary Government
Cash Flows From Operating Activities	
Receipts from customers and users	\$ 2,140
Payments to supplies and maintenance	<u>(28,901)</u>
Net cash used in operating activities	<u>(26,761)</u>
 <i>Net increase (decrease) in cash and cash equivalents</i>	 (26,761)
 Cash and cash equivalents, beginning of year	 <u>85,913</u>
Cash and cash equivalents, end of year	<u>\$ 59,152</u>
 <u>RECONCILIATION OF OPERATING INCOME TO</u>	
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	
 Operating income (loss)	 \$ (26,761)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	<u>-</u>
Net cash used in operating activities	<u>\$ (26,761)</u>

COMPLIANCE SECTION
OF
CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

ANNUAL FINANCIAL REPORT
FISCAL YEAR 2020

JULY 1, 2019 THROUGH JUNE 30, 2020



EXCELLENCE IN EDUCATION

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

§

Schedule of Findings and Responses:

Summary of Auditor's Results
Findings Related to the Financial Statement
Findings Related to Section 12-6-5 NMSA 1978

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Summary Schedule of Prior Year Audit Findings

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Required Disclosure

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

INDEPENDENT AUDITORS' REPORT

Brian S. Colón, Esq., State Auditor,
The Board of Education, and Audit Committee of
Cimarron Municipal School District No. 3

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, the budgetary comparison of the general fund, of the Cimarron Municipal School District No. 3 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cimarron Municipal School District No. 3's basic financial statements, and the combining and individual funds and related budgetary comparisons of Cimarron Municipal School District No. 3, presented as supplemental information, and have issued our report thereon dated November 5, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, of the financial statements, we considered Cimarron Municipal School District No. 3's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cimarron Municipal School District No. 3's internal control. Accordingly, we do not express an opinion on the effectiveness of Cimarron Municipal School District No. 3'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 Cimarron Municipal School District No. 3's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a *material weakness*, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and other matters

As part of obtaining reasonable assurance about whether Cimarron Municipal School District No. 3's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. We also noted certain other matters that are required to be reported pursuant to *Government Auditing Standards* and pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and responses as finding 2020-001 through 2020-003 and CS2020-001 through CS2020-003.

Brian S. Colón, Esq., State Auditor,
The Board of Education, and Audit Committee of
Cimarron Municipal School District No. 3

Cimarron Municipal School District No. 3's Response to Findings

Cimarron Municipal School District No. 3 responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Cimarron Municipal School District No. 3's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Cimarron Municipal School District No. 3's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Accounting & Financial Solutions, LLC
Farmington, New Mexico
November 5, 2020





I. SUMMARY OF AUDIT RESULTS

	<u>Yes</u>	<u>No</u>	<u>Occurrences</u>
FINANCIAL STATEMENTS:			
Type of auditor's report issued: <u>Unmodified</u>			
Internal control over financial reporting:			
(a) Primary Government			
Material weakness(es) identified?	—	✓	—
Significant deficiency(ies) identified?	—	✓	—
Noncompliance material to financial statements noted?	—	✓	—
(b) Component Units			
Material weakness(es) identified?	—	✓	—
Significant deficiency(ies) identified?	—	✓	—
Noncompliance material to financial statements noted?	—	✓	—
NEW MEXICO STATE REQUIREMENTS:			
Internal control over state requirements:			
(a) Primary Government			
Other Noncompliance?	✓	—	3
Finding that does not rise to the level of significant deficiency?	—	✓	—
(b) Component Units			
Other Noncompliance?	✓	—	3
Finding that does not rise to the level of significant deficiency?	—	✓	—



II. AUDIT FINDINGS - FINANCIAL STATEMENTS

There were not any findings to be reported.

III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978

2020 – 001 PURCHASES MADE PRIOR TO APPROVAL (Original No. NM 2017-001)

(Repeat of prior year finding; updated and revised)

Other Noncompliance

Condition: Of the Thirty disbursements tested, five purchases in the amount of \$3,437 were made prior to the approval of purchase orders. Purchase orders are used to control cash and to authorize the purchases in accordance with the authorized budget.

There were two payments totaling \$975 that were not paid within 30 days of the invoice date. The average time paid for the two payments was 41.5 days.

Status from prior year: Management has made small improvements in the area of purchase order authorizations with two occurrences this year versus three in the prior year. However, there was one more late payment this year versus the one late payment in the prior year.

Criteria: Authorization for a purchase is acquired through the completion of a purchase order, which is signed by a person given authority over purchase control. The purchase order must be approved prior to the purchase or ordering of goods as per PSAB Supplement 13. NMAC 6.20.14(E) states the school district shall verify that there is sufficient cash and budget prior to the disbursement of cash. A revenue ledger is required for each revenue code as approved in the finalized budget, and additional revenue ledgers may be added as necessary.

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

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

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

Management's response: Training and refreshers will be given to all employees of the importance that Requisitions must be submitted and approved before any purchases are made.

Person/positions responsible for overseeing corrective actions: Accounts Payable

Timeline for corrective actions: Immediately.



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

2020 – 002 CONTROLS OVER TRAVEL REIMBURSEMENTS (Original No. NM 2018-001)

(Repeat of prior year finding; updated and revised)

Other Noncompliance

Condition: In testing the 10 travel items selected, the following items were found:

- The report of travel disbursements was a report of purchase orders for travel so there were 2 voided purchase orders, with no other documents provided.
- The two gas card items selected only had a spreadsheet allocation. There was not any backup or ability to determine how the allocations were made or information such as, purchase orders, the invoices, or the detail for the items on the statement for (what the expense was for, why it was billed to the specific funds, what was the purpose of the fuel expended).
- One of the items selected for testing was for fuel for a return trip from Albuquerque for a coaches training. It indicated that it was posted to the athletics fund, but the purchase order used with the expenditure was for a teacher in-service for general supplies. The coding on the purchase order does not match the coding of the expense.
- For one of the trips to Santa Fe, the mileage was reimbursed at 154 miles each way, but the map showed 106 for the miles, the mileage was over reimbursed.
- One of the travel reimbursements selected was for travel from July 29, 2019 and return on July 31, 2019. The itinerary indicated the training was only for July 29, 2019. The travel time allotted appeared to be unreasonable which effects the meal reimbursements.
- One of the travel reimbursements selected did not have an itinerary provided. The reasonableness of the travel and time out of district cannot be determined.
- One of the travel reimbursements selected had invoices for meals which totaled \$27.72 and the meal reimbursement was for \$56. The travel began at 4 pm on February 5, 2020 and ended at 6 pm on February 7, 2020. This would be two 24 hour period (days) plus 2 hours. The District indicated they reimbursed on a three day basis. There would not be any per-diem for the 3rd day as it is only a 2 hour period.
- Of the ten items selected three did not have a purchase order, in place authorizing the travel before the invoice (or travel date)

Criteria: 2.42.2.12 REIMBURSEMENT FOR OTHER EXPENSES: Public officers and employees may be reimbursed for certain actual expenses in addition to per diem rates.

B. Receipts required: Public officers and employees may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the reimbursement voucher:

- (1) actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
- (2) rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;
- (3) registration fees for educational programs or conferences, provided, if the fee includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the officer or employee and not included in the fee shall be reimbursed within the limits of 2.42.2.9 NMAC; and
- (4) professional fees or dues that are beneficial to the agency's operations or mission.
- (5) Under circumstances where the loss of receipts would deny reimbursement and 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.

2.42.2.11 MILEAGE-PRIVATE CONVEYANCE:

A. Applicability: Mileage accrued in the use of a private conveyance shall be paid only in accordance with the provisions of this section.

B. Rate: Public officers and employees of state agencies shall be reimbursed for mileage accrued in the use of a private automobile or aircraft in the discharge of official duties as follows:

- (1) unless the secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA 1978, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle;
- (2) privately owned airplane, eighty-eight cents (\$0.88) per nautical mile.

C. Local public bodies: Public officers and employees of local public bodies may be reimbursed for mileage accrued in the use of a private conveyance in the discharge of official duties, at the statutory rates unless such rates have been reduced by the governing bodies of the local public body pursuant to Section 10-8-5 (D) NMSA 1978.

D. Privately owned automobile: For conveyance in the discharge of official duties by privately owned automobile, mileage accrued shall be reimbursed at the rate set forth in this section as follows:



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

2020 – 002 CONTROLS OVER TRAVEL REIMBURSEMENTS (Original No. NM 2018-001) (cont'd)

(Repeat of prior year finding; updated and revised)

Other Noncompliance

- (1) pursuant to the mileage chart of the official state map published by the state highway and transportation department for distances in New Mexico and the most recent edition of the Rand-McNally road atlas for distances outside of New Mexico; or
 - (2) pursuant to actual mileage if the beginning and ending odometer reading is certified as true and correct by the traveler; and
 - (a) the destination is not included on the official state map or on the Rand McNally road atlas, or,
 - (b) at the destination(s) of the public officer or employee, the public officer or employee was required to use the private conveyance in performance of official duties.
- E. Privately owned airplane: Mileage accrued in the use of a privately owned airplane shall be reimbursed at the rate set forth in this section as follows:
- (1) pursuant to the New Mexico aeronautical chart published by the state highway and transportation department, aviation division, for distances in New Mexico and other states' air maps for distances outside of New Mexico; or
 - (2) pursuant to actual air mileage if certification is provided by the pilot, or a beginning and ending reading of actual mileage if the reading is certified as true and correct by the traveler, and the destination is not included on an air map.
- F. Reimbursement limit for out of state travel: Total mileage reimbursement for out of state travel by privately owned automobile or privately owned airplane shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier. This subsection shall not apply to a public school when transporting students.
- G. Additional mileage provision: Mileage accrued while on official business shall be reimbursed for travel on official business. An agency head or designee may authorize by memorandum reimbursement for mileage from a point of origin farther from the destination than the designated post of duty in appropriate circumstances. The memorandum must accompany the payment voucher. If official business is transacted while commuting from home to post of duty or from post of duty to home, mileage shall not be paid for the number of miles between post of duty and home. Odometer readings showing additional miles accrued for official business must be provided to the agency for payment.

2.42.2.9 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.
- 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.



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

2020 – 002 CONTROLS OVER TRAVEL REIMBURSEMENTS (Original No. NM 2018-001) (cont'd)
(Repeat of prior year finding; updated and revised)
Other Noncompliance

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

Cause: Deposits at times were taking more than 24 hours to be deposited in the bank. Receipts for cash collections are not being completed accurately or enough information to provide a detailed record of the transaction.

Recommendation: Travel reimbursement requests should be reviewed in detail to determine the reasonableness of the reimbursement, timeliness of the request, and applicability of partial days. The reimbursement should also be reviewed for the proper account coding and that authorizations were given prior to the travel.

Management's response: Accounts Payable will look more closely at the fund numbers being used for all travel and make sure they are matched with the coding on the Purchase Order. All trainings will have agenda's and they will also be looked at more carefully to prevent travel over payment. Mileage calculations will also be looked at more carefully.

Person/positions responsible for overseeing corrective actions: Accounts Payable

Timeline for corrective actions: Immediately.



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

**2020 – 003 CONTROLS OVER CASH RECEIPTING
Other Noncompliance**

Condition: During the review of cash receipts selected for testing the following were identified:

One of the receipts tested was not deposited into the bank within one banking day from the time of receipt. The receipt was dated May 1, 2019 and was deposited November 5, 2019 in the amount of \$459.

Two receipts selected for testing were not provided for review.

Criteria: NMAC 6.20.2.14 CASH CONTROL STANDARDS:

- A. School districts shall establish and maintain a cash management program to safeguard cash and provide prompt and accurate reporting that adheres to cash management requirements of the office of management and budget (OMB) Circular A-102, and applicable state and federal laws and regulations.
- B. The school district shall issue a factory pre-numbered receipt for all money received. Pre-numbered receipts are to be controlled and secured. If a receipt is voided, all copies shall be marked "VOID" and retained in the receipt book.
- C. Money received and receipted shall be deposited in the bank within twenty-four (24) hours or one banking day. If the distance to the bank is considerable, or the cash collection is limited to small amounts and/or low volume and it is impractical to meet the twenty-four hour/one banking day requirement, the local board may request approval from the department for an alternative plan. The bank deposit slip shall have the numbers from applicable receipts entered on it or attached as a reference.
- D. A cash receipts journal is to be used for each fiscal year beginning July 1 and ending June 30, and is to be presented to the school district's auditor during the annual audit.

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

Cause: Deposits at times were taking more than 24 hours to be deposited in the bank. Receipts for cash collections are not being completed accurately or enough information to provide a detailed record of the transaction.

Recommendation: On an annual basis, staff members that have responsibilities of collecting and depositing cash receipts should be informed of the legal requirements of depositing cash within one banking day, as well as the District's policies regarding cash collections. Deposit slips should be completed with enough detail to provide an audit trail of each cash collection from the initiation (collection) of a transaction to the completion (reconciliation).

Management's response: When signing off on deposits, the business manager will look more closely at the hand written dates provided from accounts payable.

Responsible party(ies) for corrective action(s): Accounts Payable and Business Manager

Corrective action(s) timeline: Immediately



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

CS2020 – 001 CERTIFICATION OF THE ANNUAL PHYSICAL INVENTORY

(Moreno Valley High School Charter School)

Other Noncompliance

Condition: The School did not do a physical inventory which was detailed and certified by the Governing Council for the year ended June 30, 2020. The Moreno Valley High School Charter School did not reconcile and provide a detail list of the capital assets. The Moreno Valley High School Charter School did not reconcile and provide a detail list of the capital assets.

Criteria: In accordance with proper accounting procedures and 2.20.1.16 NMAC, the School should complete an annual “physical inventory, recorded in a written inventory report, certified as to correctness and signed by the governing authority of the agency.” Per 2.20.1.9 NMAC, it is recommended that fixed assets be classified in various categories, i.e., land, land improvements, buildings and structures, etc.

NMAC 2.20.1.8A states “Agencies should implement systematic and well-documented methods for accounting for their fixed assets. A computerized system is recommended with appropriate controls on access and authorization of transactions.” A system of internal controls should be in place to provide reasonable assurance that the objectives to external reporting and compliance with laws and regulations as recommended by COSO.

Effect of condition: The School is not in compliance with the state statutes with regards to completing and annual inventory that is certified by the Governing Council

The capital asset master file is susceptible to unauthorized alterations, either intentional or accidental. The School is also at risk of not complying with laws and regulations in the event of an extended illness or other event that results in the position of maintaining the mater file being vacated.

Cause: The School did not do an inventory of the capital assets as of June 30, 2020. Due to a change in personnel the detail capital asset list could not be located.

Recommendation: The School needs to set policies and procedures in place to ensure that the School records its assets in a detail asset register and completes and annual physical inventory which will be certified by the Governing Council at a regularly scheduled Governing Council meeting shortly after the year end to be in compliance with state statutes

The High School needs to develop policies and procedures for recording, reconciling and reporting to the Governing Council the capital assets (both GFA and Non-GFA) at least annually.

Management’s response: The list of Assets will be will be certified by the Governing Council annually. The certification of the 2 suburbans, and the basketball half court will take place at the December, 2020 monthly meeting.

Responsible party(ies) for corrective action(s): The Business Manager and the Director

Corrective action(s) timeline: The corrective action plan will follow two phases. The Council certification for 19-20 will take place in December, and inventory will take place in by June and be certified annually each fall.



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

CS2020 – 002 CONTROLS OVER CASH RECEIPTING

(Moreno Valley High School Charter School)

Other Noncompliance

Condition: During the testing of receipts fifteen receipts were tested in total, of which ten were activity receipts and five were operating receipts.

There were six receipts between 3 and 17 days late being turned in the admin office and deposited in the bank. The total amount of late deposits was \$2,011.

Two receipts were altered after the receipt was issued. Both receipts were lowered by five dollars each. The total amount of the deposits for the altered receipts was \$1,144.

The ten receipts for activities were receipted to receipt numbers, and not the person bringing the funds. The total amount of the activity deposits was \$3,682.

One receipt was not signed by the person receiving the funds which totaled \$279.

Criteria: NMAC 6.20.2.14 CASH CONTROL STANDARDS:

- A. School districts shall establish and maintain a cash management program to safeguard cash and provide prompt and accurate reporting that adheres to cash management requirements of the office of management and budget (OMB) Circular A-102, and applicable state and federal laws and regulations.
- B. The school district shall issue a factory pre-numbered receipt for all money received. Pre-numbered receipts are to be controlled and secured. If a receipt is voided, all copies shall be marked "VOID" and retained in the receipt book.
- C. Money received and receipted shall be deposited in the bank within twenty-four (24) hours or one banking day. If the distance to the bank is considerable, or the cash collection is limited to small amounts and/or low volume and it is impractical to meet the twenty-four hour/one banking day requirement, the local board may request approval from the department for an alternative plan. The bank deposit slip shall have the numbers from applicable receipts entered on it or attached as a reference.
- D. A cash receipts journal is to be used for each fiscal year beginning July 1 and ending June 30, and is to be presented to the school district's auditor during the annual audit.

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

Cause: Deposits at times were taking more than 24 hours to be deposited in the bank. Receipts for cash collections are not being completed accurately or enough information to provide a detailed record of the transaction.

Recommendation: On an annual basis, staff members that have responsibilities of collecting and depositing cash receipts should be informed of the legal requirements of depositing cash within one banking day, as well as the Charter School's policies regarding cash collections. Deposit slips should be completed with enough detail to provide an audit trail of each cash collection from the initiation (collection) of a transaction to the completion (reconciliation).

Management's response: When the new Administrative Assistant was hired, and in the office following required quarantine, procedures have been followed. The school will develop new procedures with the District to correct errors with the receipting system.

Responsible party(ies) for corrective action(s): The Business Manager and the Director

Corrective action(s) timeline: December 1, 2020



III. AUDIT FINDINGS – SECTION 12-6-5 NMSA 1978 (cont'd)

CS2020 – 003 PURCHASES MADE PRIOR TO APPROVAL (Original No. MVHS FS 2017-002)

(Repeat of prior year finding; updated and revised)

(Moreno Valley High School Charter School)

Other Noncompliance

Condition: Of the Thirty-seven disbursements tested, six purchases totaling \$6,996 was made prior to the approval of purchase order. Two of the purchases did not have a purchase order at all. One was a transfer from operating to activities and did not have any form of authorization or back up. Three purchase order were authorized after the activity or purchase was purchase being completed. Purchase orders are used to control cash and to authorize the purchases in accordance with the authorized budget.

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

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

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

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

Management's response: The current CPO completed certification in October, and understand all approvals and PO creation must be completed prior to purchase. She has developed a structured timeline for creating requisitions, garnering PO approvals and authorizing work before invoices are created and billed to the school.

Responsible party(ies) for corrective action(s): The CPO at Moreno Valley High School

Corrective action(s) timeline: immediately



I. PRIOR YEAR FINDINGS – NOT RESOLVED

CIMARRON MUNICIPAL SCHOOLS

NM 2017-001 – Purchase Orders Payment Authorization and Receiving
Current Status: Not resolved. Repeated in the current year as finding 2020-001.

NM 2018-001 – Improper Reimbursement of Travel Expense
Current Status: Not resolved. Repeated in the current year as finding 2020-002.

**MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
(Component Unit)**

MVHS FS 2017-002 – Purchase Orders Payment Authorization and Receiving
Current Status: Not resolved. Repeated in the current year as finding CS2020-003.

**MORENO VALLEY EDUCATION FOUNDATION
(Component Unit)**

There were no findings to be reported from the prior year.

II. PRIOR YEAR FINDINGS – RESOLVED

CIMARRON MUNICIPAL SCHOOLS

NM 2019 – 001 – Improper Withholding of Employee Contributions
Current Status: Resolved. Not repeated in the current year.

NM 2019-002 – Budgetary Controls and Cash Appropriations
Current Status: Resolved. Not repeated in the current year.

**MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL
(Component Unit)**

2018 – 004 UNTIMELY PAYMENT OF INVOICES (Original No. 2016-005)
Current Status: Not resolved. Repeated in the current year as finding 2019-003.

MVHS NM 2018-001 – Improper Travel Expense Payments
Current Status: Not resolved. Repeated in the current year as finding 2019-003.

MVHS NM 2019-001 – Improper Withholding of Employee Contributions
Current Status: Not resolved. Repeated in the current year as finding 2019-003.

**MORENO VALLEY EDUCATION FOUNDATION
(Component Unit)**

There were no findings to be reported from the prior year.



The independent public accountants assisted in the preparation of the financial statements. The accompanying financial statements are the responsibility of the District and are based on information from the District's financial records.

An exit conference was held November 12, 2020 and was attended by the following individuals:

CIMARRON MUNICIPAL SCHOOL DISTRICT NO. 3

Bret Wier	Member, Board of Education / Audit Committee
Adan Estrada	Superintendent; Member, Audit Committee
Mary Sciacca	Business Manager; Member, Audit Committee

MORENO VALLEY HIGH SCHOOL CHARTER SCHOOL

Ed McCracken	Member, Governing Board/ Audit Committee
Tammy Dunn	Executive Director; Member, Audit Committee
Jillian Williams	Business Manager; Member, Audit Committee

MORENO VALLEY EDUCATINO FOUNDATION

Kaci Lesli	Member, Board of Directors
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ACCOUNTING & FINANCIAL SOLUTIONS, LLC

Terry Ogle, CPA	Partner
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8000 DISTRICT

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

Cimarron Municipal Schools

Disbursement Detail Listing

Date: 04/01/2021 - 04/30/2021

ACTIVITIES

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11273	04/01/2021	2235	DION'S PIZZA (CORPORATE OFFICE)	3/26/21	23403.1000.53711.1010.008000.0000	CROSS COUNTRY MEALS FOR STATE MEET	\$92.82
						Check Total:	\$92.82
11274	04/01/2021	2235	ENTOURAGE YEARBOOKS	1044477002	23409.1000.56118.1010.008000.0000	FINAL INSTALLMENT FOR 2021 YEARBOOK	\$257.00
						Check Total:	\$257.00
11275	04/08/2021	2238	ALBERTA L MARTINEZ	4/1/21 - REIMBURSEME	23403.1000.53711.1010.008000.0000	MEALS FOR BASKETBALL AT PENASCO APRIL 1ST	\$278.13
						Check Total:	\$278.13
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	1944928	23488.1000.53711.1010.008000.0000	VOLLEYBALL DISTRICT CHAMP TROPHY	\$47.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	1944928	23488.1000.53711.1010.008000.0000	VOLLEYBALL DISTRICT RUNNER UP TROPHY	\$45.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	1944928	23488.1000.53711.1010.008000.0000	MEDALS - ALL DISTRICT	\$48.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	1944928	23488.1000.53711.1010.008000.0000	SHIPPING	\$22.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	194927	23488.1000.53711.1010.008000.0000	BOYS / GIRLS BASKETBALL CHAMPION TROPHY	\$94.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	194927	23488.1000.53711.1010.008000.0000	BOYS / GIRLS BASKETBALL RUNNER UP TROPHY	\$90.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	194927	23488.1000.53711.1010.008000.0000	MEDALS - ALL DISTRICT 12/F AND 12/M	\$96.00
11276	04/08/2021	2238	ALL SPORTS TROPHIES INC	194927	23488.1000.53711.1010.008000.0000	SHIPPING	\$28.00
						Check Total:	\$470.00
11277	04/08/2021	2238	CHIC-FIL-A (GERILLOS ROAD)	4/5/21 #1400649	23403.1000.53711.1010.008000.0000	MEALS FOR CMS	\$161.27

11277	04/08/2021	2238	CHIC-FIL-A (CERILLOS ROAD)	4/6/21 #1402545	23403.1000.53711.1010.008000.0000	MEALS FOR BOYS JV/V BASKETBALL	\$184.00
						Check Total:	\$345.27
11278	04/08/2021	2238	MANHATTAN LIFE INSURANCE COMPANY	4/8/21	23404.1000.53711.1010.008000.0000	NEW SCHOLARSHIP INVESTMENT	\$38,934.95
						Check Total:	\$38,934.95
11279	04/08/2021	2238	VILLAGE OF EAGLE NEST	4/1/21 - BARN	23426.1000.53711.1010.008000.0000	WATER & SEWER FOR BARN	\$35.01
11279	04/08/2021	2238	VILLAGE OF EAGLE NEST	4/1/21 - DOT BLDG	23426.1000.53711.1010.008000.0000	WATER/SEWER AT THE DOT BUILDING	\$35.01
						Check Total:	\$70.02
11280	04/20/2021	2244	MCDONALDS (RATON)	4/12/21	23403.1000.53711.1010.008000.0000	MEALS FOR ENMS BASKETBALL IN DES MOINES	\$98.53
						Check Total:	\$98.53
11281	04/28/2021	2246	ALBERTA L MARTINEZ	7/17/21	23403.1000.53711.1010.008000.0000	MEALS FOR BASKETBALL IN LOGAN 4/17	\$288.12
						Check Total:	\$288.12
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	434344585536	23426.1000.53711.1010.008000.0000	COKE	\$59.67
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONSTRUCITON PAPER	\$9.68
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONST. PAPER PINK	\$10.78
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONST. PAPER RED	\$7.46
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONST. PAPER YELLOW	\$10.26
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONSTR. PAPER WHITE	\$11.69
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONST. PAPER BLACK	\$9.58
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	489833776736	23464.1000.53711.1010.008000.0000	CONST. PAPER SKYBLUE	\$8.72
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	759644997833	23426.1000.53711.1010.008000.0000	DR PEPPER	\$75.87
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	773984664969	23426.1000.53711.1010.008000.0000	SPRITE	\$34.96
11282	04/28/2021	2246	AMAZON.COM CREDIT PLAN	797969599998	23408.1000.56118.1010.008000.0000	RUBBERMAID STACKABLE CONTAINERS	\$186.98
						Check Total:	\$425.65
11283	04/28/2021	2246	CULLEN THOMAS O'NEILL	2019-2020 RECEPIENT	23405.1000.53711.1010.008000.0000	2019-2020 SCHOLARSHIP RECIPIENT	\$1,000.00
						Check Total:	\$1,000.00
11284	04/28/2021	2246	KIT CARSON ELECTRIC COOPERATIVE INC	2/18-3/18/21 - BARN	23426.1000.53711.1010.008000.0000	2020-2021 - ELECTRIC SERVICE FOR BARN	\$38.61
						Check Total:	\$38.61
11285	04/28/2021	2246	MCDONALDS (RATON)	4/15/21	23403.1000.53711.1010.008000.0000	MEALS FOR BASKETBALL AT DES MOINES ON 4/15	\$375.50
						Check Total:	\$375.50
11286	04/28/2021	2246	NATIONAL ASSOCIATION OF SECONDARY PRIN	9001464477	23450.1000.53711.1010.008000.0000	NATIONAL HONOR SOCIETY MEMBERSHIP 2021 / 2022	\$385.00
						Check Total:	\$385.00

11287	04/28/2021	2246	WEST MUSIC	SI1994731	23446.1000.56118.1010.008000.0000	MARCHMASTER BELL COVER	\$115.00
11287	04/28/2021	2246	WEST MUSIC	SI1994731	23446.1000.56118.1010.008000.0000	GATOR MASK ADULT	\$176.42
						Check Total:	\$291.42
						Bank Total:	\$43,351.02

OPERATIONAL

43816	04/01/2021	2236	4ALARM SERVICE	79494	31701.4000.54315.0000.008047.0000	MONTHLY MONITORING FEE - 6 MONTHS	\$16.07
43816	04/01/2021	2236	4ALARM SERVICE	79494	31701.4000.54315.0000.008048.0000	MONTHLY MONITORING FEE - 6 MONTHS	\$16.07
43817	04/01/2021	2236	ACORN PETROLEUM INC.	1071624	13000.2700.56212.0000.008000.0000	Check Total: 2020-2021 - DIESEL FUEL FOR TO AND FROM ROUTE	\$32.14 \$1,039.94
43817	04/01/2021	2236	ACORN PETROLEUM INC.	1073473	13000.2700.56212.0000.008000.0000	2020-2021 - DIESEL FUEL FOR TO AND FROM ROUTE	\$1,494.26
43818	04/01/2021	2236	ALPINE LUMBER	52221111	31701.4000.54315.0000.008000.0000	Check Total: 2020-2021 -	\$2,534.20 \$111.04
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	43436986646	31701.4000.56118.0000.008034.0000	Check Total: CANON EOS 5D MARK IV WITH PRO CLEANING KIT	\$111.04 \$4,344.95
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	43436986646	31701.4000.56118.0000.008034.0000	CREDIT	(\$236.87)
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	439697977354	13000.2700.56118.0000.008000.0000	PILOT BOLD ROLLING INK PEN	\$72.08
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	464663566837	13000.2700.56118.0000.008000.0000	ANTIFOG CLOTH MASKSW	\$219.80
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	CARDINAL ECONOMY 3 RING BINDERS	\$43.42
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	AVERY 5 TAB DIVIDERS	\$17.97
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	BETTER OFFICE SHEET PROTECTORS	\$23.96
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	SHARPIE LIQUID HIGHLIGHTERS	\$18.96
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	STATIONARY ISLAND CORRECTION TAPE	\$6.59
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	467669544383	26156.1000.56118.1010.008000.0000	NEENAH EXACT INDEX - 250 SHEETS	\$8.49
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	493353839765	13000.2700.56118.0000.008000.0000	TONER	\$425.49
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	544443345966	31701.4000.56118.0000.008000.0000	PRIMACARE MANUAL BLOOD PRESSURE KIT - PEDIATRIC	\$39.70
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	544443345966	31701.4000.56118.0000.008000.0000	MDF BLOOD PRESSURE MONITOR - ADULT	\$74.97

43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	544443345966	31701.4000.56118.0000.008000.0000	CONTEC FULLY AUTOMATIC BLOOD PRESSURE KIT -	\$215.22
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	545688554354	13000.2700.56118.0000.008000.0000	HUSKY MECHANICS TOOL SET - 815 PIECE	\$3,092.42
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	BERNHARD WALL CLOCK	\$68.42
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	PLASTIC SPRAY BOTTLE	\$41.91
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	SCISSORS 3 PACK	\$14.99
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	SMEAD TWO-POCKET FILE FOLDER	\$19.95
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	AMAZON BASIC FILE	\$16.49
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	BISSELL CLEANVIEW	\$98.69
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	DRUM UNIT	\$199.98
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	BIC WITE OUT	\$59.50
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	PAPER CLIPS	\$9.20
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	STICKY NOTE PADS	\$13.98
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	COTTON TERRY CLEANING TOWELS	\$319.80
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	MICROFIBER CLEANING CLOTHS	\$281.50
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	BLCK BUNGEE CORDS	\$49.65
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	596573464846	13000.2700.56118.0000.008000.0000	SHEEPSKIN BELT SHOULDER PAD	\$76.41
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	734473379559	26156.1000.56118.1010.008000.0000	PAPER MATE FLAIR PENS - BLUE	\$12.94
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	734473379559	26156.1000.56118.1010.008000.0000	PAPER MATE FLAIR PENS - BLACK	\$22.29
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	755976859669	13000.2700.56118.0000.008000.0000	EXTENDABLE LONG HANDLE SQUEEGEE	\$175.70
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	833637993846	31701.4000.56118.0000.008033.0000	CLOROX SANITIZING WIPES - 6 PACK	\$550.00
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	833637993846	31701.4000.56118.0000.008034.0000	CLOROX SANITIZING WIPES - 6 PACK	\$550.00
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	833637993846	31701.4000.56118.0000.008036.0000	CLOROX SANITIZING WIPES - 6 PACK	\$550.00
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	857754474964	13000.2700.56118.0000.008000.0000	WINDOW SQUEEGEE	\$189.90
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	863857456995	31701.4000.56118.0000.008034.0000	CANON EOS 5D MARK IV CAMERA VIDEO KIT	\$3,499.00

43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	946767996696	31701.4000.56118.0000.008034.0000	NEEWER WIRELESS STUDIO FLASH	\$40.99	
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	946767996696	31701.4000.56118.0000.008034.0000	40 SLOTS DURABLE MEMORY CARD CASE	\$17.99	
43819	04/01/2021	2236	AMAZON.COM CREDIT PLAN	984988396733	13000.2700.56118.0000.008000.0000	COPY PAPER	\$333.54	
							Check Total:	\$15,579.97
43820	04/01/2021	2236	CAMERON BYROM	4/1/21	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$94.60	
43820	04/01/2021	2236	CAMERON BYROM	4/1/21	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$94.60	
							Check Total:	\$189.20
43821	04/01/2021	2236	CAROLYN TRAVIS SONDERER	4/1/21	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00	
							Check Total:	\$200.00
43822	04/01/2021	2236	CENTURYLINK	3/22-4/21/21	11000.2600.54416.0000.008047.0000	2020-2021 - MONTHLY SERVICE CHARGE FOR TWO	\$70.95	
43822	04/01/2021	2236	CENTURYLINK	3/22-4/21/21	11000.2600.54416.0000.008048.0000	2020-2021 - MONTHLY SERVICE CHARGE FOR TWO	\$70.95	
							Check Total:	\$141.90
43824	04/01/2021	2236	CIMARRON MUNICIPAL SCHOOLS	3/13/21 - BUS #22	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO MOSQUERO ON MARCH	\$88.38	
43824	04/01/2021	2236	CIMARRON MUNICIPAL SCHOOLS	3/16/21	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO CLAYTON ON 3/16	\$91.58	
43824	04/01/2021	2236	CIMARRON MUNICIPAL SCHOOLS	3/19/21 - BUS #25	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO SPRINGER ON MARCH 6TH	\$96.12	
43824	04/01/2021	2236	CIMARRON MUNICIPAL SCHOOLS	3/22/21 - BUS #25	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO SPRINGER ON MARCH 22ND	\$17.36	
43824	04/01/2021	2236	CIMARRON MUNICIPAL SCHOOLS	3/26/21 - BUS #20	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO MOSQUERO ON MARCH	\$53.67	
							Check Total:	\$347.11
43825	04/01/2021	2236	COMMUNITY TECH SOLUTIONS	04-21 CMSD	31900.4000.53414.0000.008000.0000	2020-2021 - TECHNOLOGY SUPPORT CONTRACT	\$7,171.67	
43825	04/01/2021	2236	COMMUNITY TECH SOLUTIONS	04-21 CMSD	31900.4000.53414.0000.008000.0000	GRT @ 8.6875%	\$623.04	
							Check Total:	\$7,794.71
43826	04/01/2021	2236	COOPERATIVE EDUCATIONAL SERVICES	36-037593	11000.2100.53211.2000.008000.0000	2020-2021 -	\$676.63	
43826	04/01/2021	2236	COOPERATIVE EDUCATIONAL SERVICES	36-037594	11000.2100.53215.2000.008000.0000	2020-2021 - SOCIAL WORK	\$262.00	
							Check Total:	\$938.63
43827	04/01/2021	2236	DE LAGE LANDEN FINANCIAL SERVICES, INC	71941863	31701.4000.54315.0000.008000.0000	60 MONTH LEASE ON	\$1,809.60	

43827	04/01/2021	2236	DE LAGE LANDEN FINANCIAL SERVICES, INC	IN190031	31701.4000.54315.0000.008000.0000	60 MONTH LEASE ON	\$8.40
						Check Total:	\$1,818.00
43829	04/01/2021	2236	GRAINGER	9805237188	31701.4000.54315.0000.008034.0000	KETCHUM MIRROR -	\$2,101.92
43829	04/01/2021	2236	GRAINGER	9831635017	31701.4000.56118.0000.008000.0000	DAYTON GENERAL PURPOSE MOTOR	\$320.90
						Check Total:	\$2,422.82
43830	04/01/2021	2236	KATELAND GONZALES	4/1/21	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$77.04
						Check Total:	\$77.04
43831	04/01/2021	2236	KIT CARSON ELECTRIC COOPERATIVE INC	2/1-3/02/21	11000.2600.54411.0000.008047.0000	2020-2021 - ENES ELECTRICITY	\$1,124.16
43831	04/01/2021	2236	KIT CARSON ELECTRIC COOPERATIVE INC	2/1-3/02/21	11000.2600.54411.0000.008048.0000	2020-2021 - ENMS ELECTRICITY	\$1,124.17
						Check Total:	\$2,248.33
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	DOUBLE SIDED MAGNETIC LETTERS	\$119.98
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	MAGNETIC ALPHABET MAZE	\$29.99
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	MAGNETIC COLORS MAZE	\$39.99
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	MAGNETIC COUNTING MAZE	\$39.99
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	TOUCH & MATCH COUNTING CARDS	\$29.99
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	FIND THE LETTER ACTIVITY CENTER	\$24.99
43832	04/01/2021	2236	LAKESHORE LEARNING MATERIALS	4853640321	24106.1000.56118.2000.008000.0000	BUILD THE LETTER ACTIVITY CENTER	\$100.22
						Check Total:	\$385.15
43833	04/01/2021	2236	LAURA EBERHARDT	4/1/21	11000.1000.56118.1010.008000.0000	2020-2021 CLASSROOM SUPPLIES	\$190.48
						Check Total:	\$190.48
43834	04/01/2021	2236	MARIE SALAS	4/1/21	11000.1000.56118.1010.008033.0000	2020-2021 CLASSROOM SUPPLIES	\$99.49
						Check Total:	\$99.49
43835	04/01/2021	2236	MINDY K VIGIL	4/1/21	11000.1000.56118.1010.008033.0000	2020-2021 CLASSROOM SUPPLIES	\$139.65
						Check Total:	\$139.65

43836	04/01/2021	2236	NATURE SCAPES INC	21013	31701.4000.54315.0000.008033.0000	GRT @ 8.1458%	\$121.70
43836	04/01/2021	2236	NATURE SCAPES INC	21013	31701.4000.54315.0000.008033.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
43836	04/01/2021	2236	NATURE SCAPES INC	21013	31701.4000.54315.0000.008036.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
43836	04/01/2021	2236	NATURE SCAPES INC	21013	31701.4000.54315.0000.008036.0000	GRT @ 8.1458%	\$121.70
43836	04/01/2021	2236	NATURE SCAPES INC	21014	31701.4000.54315.0000.008034.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$2,456.41
43836	04/01/2021	2236	NATURE SCAPES INC	21014	31701.4000.54315.0000.008034.0000	GRT @ 8.1458%	\$200.09
43836	04/01/2021	2236	NATURE SCAPES INC	21015	31701.4000.54315.0000.008047.0000	2020-2021 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.08
43836	04/01/2021	2236	NATURE SCAPES INC	21015	31701.4000.54315.0000.008047.0000	GRT @ 7.5208%	\$115.68
43836	04/01/2021	2236	NATURE SCAPES INC	21015	31701.4000.54315.0000.008048.0000	GRT @ 7.5208%	\$115.67
43836	04/01/2021	2236	NATURE SCAPES INC	21015	31701.4000.54315.0000.008048.0000	2020-2021 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.07
43836	04/01/2021	2236	NATURE SCAPES INC	21016	31701.4000.54315.0000.008000.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$224.38
43836	04/01/2021	2236	NATURE SCAPES INC	21016	31701.4000.54315.0000.008000.0000	GRT @ 8.1458%	\$18.28
43836	04/01/2021	2236	NATURE SCAPES INC	21035	31701.4000.54315.0000.008033.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
43836	04/01/2021	2236	NATURE SCAPES INC	21035	31701.4000.54315.0000.008033.0000	GRT @ 8.1458%	\$121.70
43836	04/01/2021	2236	NATURE SCAPES INC	21035	31701.4000.54315.0000.008036.0000	GRT @ 8.1458%	\$121.70
43836	04/01/2021	2236	NATURE SCAPES INC	21035	31701.4000.54315.0000.008036.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$1,494.05
43836	04/01/2021	2236	NATURE SCAPES INC	21036	31701.4000.54315.0000.008034.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$2,456.41
43836	04/01/2021	2236	NATURE SCAPES INC	21036	31701.4000.54315.0000.008034.0000	GRT @ 8.1458%	\$200.09
43836	04/01/2021	2236	NATURE SCAPES INC	21037	31701.4000.54315.0000.008047.0000	2020-2021 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.07
43836	04/01/2021	2236	NATURE SCAPES INC	21037	31701.4000.54315.0000.008047.0000	GRT @ 7.5208%	\$115.67
43836	04/01/2021	2236	NATURE SCAPES INC	21037	31701.4000.54315.0000.008048.0000	GRT @ 7.5208%	\$115.68
43836	04/01/2021	2236	NATURE SCAPES INC	21037	31701.4000.54315.0000.008048.0000	2020-2021 - JANITORIAL CONTRACT EAGLE NEST	\$1,538.08
43836	04/01/2021	2236	NATURE SCAPES INC	21038	31701.4000.54315.0000.008000.0000	2020-2021 - JANITORIAL CONTRACT CIMARRON	\$224.38

43836	04/01/2021	2236	NATURE SCAPES INC	21038	31701.4000.54315.0000.008000.0000	GRT @ 8.1458%	\$18.28
						Check Total:	\$18,876.32
43837	04/01/2021	2236	NEW MEXICO ACTIVITIES ASSOCIATION	218871	11000.2200.53711.0000.008000.0000	2020-2021 - MEMBERSHIP DUES CIMARRON MIDDLE	\$253.00
						Check Total:	\$253.00
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008000.0000	TEST FIRE SPRINKLERS	\$175.50
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008000.0000	360 FUSIBLE LINK	\$79.60
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008033.0000	INSPECT FIRE SUPPRESSION SYSTEM CHS; CEMS AND	\$55.10
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008034.0000	INSPECT FIRE SUPPRESSION SYSTEM CHS; CEMS AND	\$55.10
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008036.0000	INSPECT FIRE SUPPRESSION SYSTEM CHS; CEMS AND	\$55.10
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008047.0000	INSPECT FIRE SUPPRESSION SYSTEM CHS; CEMS AND	\$55.11
43838	04/01/2021	2236	NORTHERN FIRE SUPPRESSION INC.	3681	31701.4000.54315.0000.008048.0000	INSPECT FIRE SUPPRESSION SYSTEM CHS; CEMS AND	\$55.11
						Check Total:	\$530.62
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11371	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$30.08
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11371	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$30.08
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11372	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$336.96
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11372	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$336.96
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11373	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$174.14
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11373	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$174.15
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11440	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$28.03
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11440	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$28.03
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11441	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$347.01
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11441	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$347.01

43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11442	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$70.53
43839	04/01/2021	2236	NORTHERN NEW MEXICO GAS COMPANY-AF	11442	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$70.53
						Check Total:	\$1,973.51
43840	04/01/2021	2236	PHOENIX MECHANICAL, LLC	7104864	31701.4000.54315.0000.008033.0000	REFRIGERATED WATER FOUNTAINS WITH FILLERS	\$9,138.32
43840	04/01/2021	2236	PHOENIX MECHANICAL, LLC	7104864	31701.4000.54315.0000.008036.0000	REFRIGERATED WATER FOUNTAINS WITH FILLERS	\$9,138.32
						Check Total:	\$18,276.64
43841	04/01/2021	2236	PITTMAN, MARLENE	4/1/21	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00
						Check Total:	\$200.00
43842	04/01/2021	2236	ROBERTS TRUCK CENTER	R814003139:01	13000.2700.54314.0000.008000.0000	TROUBLESHOOT AND REPAIR BRAKE SYSTEM - BUS	\$1,144.17
						Check Total:	\$1,144.17
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	NOSEBUD	\$12.98
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	SHUR-BAND ELASTIC BANDAGES	\$6.36
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	SHUR-BAND ELASTIC BANDAGES	\$9.56
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	WATER-JEL BURN SPRAY	\$5.90
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	WATER-JEL FIRST AID ANTISEPTIC	\$8.37
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	DISPOSABLE NOSE CLIPS	\$13.56
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	ZIPLOC FREEZER BAGS - GALLON	\$8.19
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	STERILE ISOTONIC BUFFERED EYE WASH	\$6.58
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	KERLIX GUAZE BANDAGE	\$7.98
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	TRANSCENT GLUCOSE GEL	\$9.50
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	WATER-JEL STERILE GEL-SOAKED BURN	\$12.58
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	WATER-JEL BURN JEL FOR MINOR BURNS	\$10.58
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	STERILE ISOTONIC BUFFERED EYE WASH	\$5.00

43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	X-LARGE FLEX FABRIC STRIPS	\$11.70
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	SNS DUAL EYE WASH	\$51.00
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	BLACK DYNAREX	\$5.16
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	BLACK DYNAREX	\$7.16
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	BLOODSTOPPER WOUND & TRAUMA DRESSING	\$6.90
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	11000.1000.56118.1010.008000.0000	SCHOOL SUPPLY	\$0.00
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828830-IN	31701.4000.56118.0000.008000.0000	SHIPPING COSTS	\$16.50
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	FLUID-PROOF PILLOW	\$14.29
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	KLEENEX ANTI-VIRAL FACIAL TISSUE	\$11.64
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	BLISTEX	\$9.96
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	AFTER A MILD BRAIN INJURY OR CONCUSSION	\$2.25
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	BLOODSTOPPER WOUND & TRAUMA DRESSING	\$6.90
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	MINT FLAVOR FLOURIDE TOOTHPASTE	\$6.36
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	DELUXE TOOTHBRUSHED	\$3.95
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008047.0000	FLEXIBLE FABRIC STRIPS	\$48.90
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	CONCO ELASTIC BANDAGES	\$7.76
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	COFLEX SELF-ADHERENT BANDAGES - PINK	\$17.43
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	SNS HOUSEBRAND ADHESIVE BANDAGES	\$6.69
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	REFRESH PLUS - STERILE SINGLE-USE EYE DROPS	\$14.45
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	DUAL EMERGENCY EYEWASH STATION	\$29.95
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	J&J PLUS ANTIBIOTIC BANDAGES	\$4.49
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	WATER-JEL FIRST AID ANTISEPTIC	\$5.58
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	11000.1000.56118.1010.008048.0000	TERMA-KOOL REUSABLE HOT/COLD PACK	\$7.90
43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	31701.4000.56118.0000.008047.0000	SHIPPING	\$8.25

43843	04/01/2021	2236	SCHOOL NURSE SUPPLY INC	0828878-IN	31701.4000.56118.0000.008048.0000	SHIPPING	\$8.25
						Check Total:	\$430.56
43844	04/01/2021	2236	T-MOBILE USA, INC	2/21-3/20/21	24305.2600.54416.0000.008000.0000	HOTSPOTS FOR STUDENTS	\$925.00
43844	04/01/2021	2236	T-MOBILE USA, INC	2/21-3/20/21	31900.4000.56118.0000.008000.0000	15 ADDITIONAL HOTSPOTS	\$275.00
						Check Total:	\$1,200.00
43845	04/01/2021	2236	TAMMY M. LEPAGE	4/1/21	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00
						Check Total:	\$200.00
43846	04/01/2021	2236	UNLIMITED TELETHERAPY, LLC	2297	11000.2100.53212.2000.008000.0000	2020-2021 - SPEECH LANGUAGE SERVICES	\$5,897.51
						Check Total:	\$5,897.51
43847	04/01/2021	2236	V2 VENTURES, LLC	000510327	31900.4000.56118.0000.008048.0000	DECREASED E-RATE SO INCREASE TO P.O.	\$68.80
43847	04/01/2021	2236	V2 VENTURES, LLC	000510329	31900.4000.56118.0000.008036.0000	DECREASED E-RATE SO INCREASE TO P.O.	\$68.80
						Check Total:	\$137.60
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	11000.2600.54415.0000.008033.0000	2020-2021 - CES WATER	\$300.90
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	11000.2600.54415.0000.008034.0000	2020-2021 - CHS WATER	\$172.36
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	11000.2600.54415.0000.008036.0000	2020-2021 - CMS WATER	\$300.89
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	13000.2700.54415.0000.008000.0000	2020-2021 - TRANSPORTATION	\$153.49
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	31701.4000.54315.0000.008000.0000	2020-2021 - ADMIN SOLID WASTE	\$78.12
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	31701.4000.54315.0000.008033.0000	2020-2021 - CES SOLID WASTE	\$78.12
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	31701.4000.54315.0000.008034.0000	2020-2021 - CHS SOLID WASTE	\$78.12
43848	04/01/2021	2236	VILLAGE OF CIMARRON	03/01-3/31/21	31701.4000.54315.0000.008036.0000	2020-2021 - CMS SOLID WASTE	\$78.12
						Check Total:	\$1,240.12
43849	04/01/2021	2237	CIMARRON MUNICIPAL SCHOOLS	STARTING CASH - GATE	11000.1000.53711.9000.008034.0000	STARTING CASH FOR ATHLETIC GATE	\$200.00
						Check Total:	\$200.00
43850	04/08/2021	2239	AMAZON.COM CREDIT PLAN	439865879498	13000.2700.56118.0000.008000.0000	ZESUPER 12 V 13000 LB ELECTRIC WINCH	\$349.90
						Check Total:	\$349.90
43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	11000.2600.54416.0000.008000.0000	2020-2021 - LONG DISTANCE AND LOCAL	\$30.69
43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	11000.2600.54416.0000.008033.0000	2020-2021 - LONG DISTANCE AND LOCAL	\$15.21

43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	11000.2600.54416.0000.008034.0000	2020-2021 - LONG DISTANCE AND LOCAL	\$30.60
43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	11000.2600.54416.0000.008036.0000	2020-2021 - LONG DISTANCE AND LOCAL	\$15.22
43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	13000.2700.54416.0000.008000.0000	2020-2021 - LONG DISTANCE AND LOCAL	\$137.27
43851	04/08/2021	2239	BACA VALLEY TELEPHONE CO INC	04/01-4/30/01	31701.4000.54315.0000.008000.0000	2020-2021 - FIRE ALARM EQUIPMENT	\$91.29
						Check Total:	\$320.28
43852	04/08/2021	2239	BENDPAK, INC	512532-00	13000.2700.56118.0000.008000.0000	TRUCK WHEEL BALANCER WITH DELUXE ADAPTER KIT	\$7,044.00
						Check Total:	\$7,044.00
43853	04/08/2021	2239	CHRISTINE MAY	128	11000.2100.53218.2000.008033.0000	2020-2021 - TVI SERVICES	\$2,636.05
						Check Total:	\$2,636.05
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	1/1/21 - BUS #103	11000.1000.55817.9000.008034.0000	BUS FOR BASKETBALL TO PENASCO 4/1	\$75.48
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	3/1/21 - BUS #20	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO DES MOINES ON MARCH 1ST	\$69.98
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	3/23/21 - BUS #20	11000.1000.55817.9000.008034.0000	BUS FOR VOLLEYBALL TO DES MOINES 3/23	\$70.76
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	3/26/21 - BUS #22	11000.1000.55817.9000.008034.0000	BUS FOR STATE CROSS COUNTRY	\$142.04
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	4/1/21 BUS #23	11000.1000.55817.9000.008034.0000	BUS FOR CMS BOYS AND GIRLS BASKEBALL TO SANTA	\$104.55
43854	04/08/2021	2239	CIMARRON MUNICIPAL SCHOOLS	4/6/21 - BUS #103	11000.1000.55817.9000.008034.0000	BUS FOR BOYS BASKETBALL TO SANTA FE 4/6	\$125.72
						Check Total:	\$588.53
43855	04/08/2021	2239	DUANE H. SHELL	FUEL REIBURSEMENT	27127.3300.55818.0000.008047.0000	REIMBURSEMENT TRAVEL FOR COMMUNITY SCHOOLS	\$62.50
43855	04/08/2021	2239	DUANE H. SHELL	FUEL REIBURSEMENT	27127.3300.55818.0000.008048.0000	REIMBURSEMENT TRAVEL FOR COMMUNITY SCHOOLS	\$62.50
						Check Total:	\$125.00
43856	04/08/2021	2239	FES LLC	INV011330	31900.4000.53414.0000.008000.0000	2021-2022 - SOCS	\$1,500.00
						Check Total:	\$1,500.00
43857	04/08/2021	2239	JENNIFER J ESTRADA	2021 - CLASSROOM SUP	11000.1000.56118.1010.008036.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00
						Check Total:	\$200.00
43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008000.0000	2020-2021 - VOIP SERVICE - ADMIN	\$200.27
43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008033.0000	2020-2021 - VOIP SERVICE - CES	\$200.26

43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008034.0000	2020-2021 - VOIP SERVICE - CHS	\$200.27	
43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008036.0000	2020-2021 - VOIP SERVICE - CMS	\$200.27	
43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008047.0000	2020-2021 - VOIP SERVICE - ENES	\$200.27	
43858	04/08/2021	2239	JIVE COMMUNICATIONS, INC	IN7100310710	31900.4000.54416.0000.008048.0000	2020-2021 - VOIP SERVICE - ENMS	\$200.27	
							Check Total:	\$1,201.61
43859	04/08/2021	2239	JODY MARTINEZ	2021 - CLASSROOM SUP	11000.1000.56118.1010.008033.0000	2020-2021 CLASSROOM SUPPLIES	\$50.00	
43859	04/08/2021	2239	JODY MARTINEZ	2021 - CLASSROOM SUP	11000.1000.56118.1010.008034.0000	2020-2021 CLASSROOM SUPPLIES	\$100.00	
43859	04/08/2021	2239	JODY MARTINEZ	2021 - CLASSROOM SUP	11000.1000.56118.1010.008036.0000	2020-2021 CLASSROOM SUPPLIES	\$50.00	
							Check Total:	\$200.00
43860	04/08/2021	2239	LORRAINE D. CARTER	FUEL REIMBURSEMENT	13000.2700.56212.0000.008000.0000	REIMBURSEMENT FOR DIESEL FOR BUS #21	\$49.41	
							Check Total:	\$49.41
43861	04/08/2021	2239	MANNON MOTION, LTD. CO.	C213-04/8/21	11000.2100.53214.2000.008000.0000	2020-2021 - PHYSICAL THERAPY SERVICES	\$2,236.12	
							Check Total:	\$2,236.12
43862	04/08/2021	2239	MARIE SALAS	2021 - CLASSROOM SUP	11000.1000.56118.1010.008033.0000	2020-2021 CLASSROOM SUPPLIES	\$100.51	
							Check Total:	\$100.51
43863	04/08/2021	2239	MARY L. PETERSON	CLASSROOM SUPPLIES	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00	
							Check Total:	\$200.00
43864	04/08/2021	2239	NORTHERN FIRE SUPPRESSION INC.	3682	31701.4000.54315.0000.008034.0000	TROUBLE SHOOT AND REPAIR FIRE ALARM SYSTEM	\$125.00	
							Check Total:	\$125.00
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11487	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$22.21	
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11487	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$22.21	
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11488	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$303.87	
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11488	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$303.87	
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11489	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$94.14	

43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11489	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$94.15
43865	04/08/2021	2239	NORTHERN NEW MEXICO GAS COMPANY-AF	11512	11000.1000.55817.9000.008034.0000	2020-2021 - PROPANE FOR RAM BUS	\$63.49
						Check Total:	\$903.94
43866	04/08/2021	2239	PHOENIX MECHANICAL, LLC	7104344	31701.4000.54315.0000.008000.0000	HEATER FAN FOR FACILITY SHOP	\$278.41
						Check Total:	\$278.41
43867	04/08/2021	2239	PITNEY BOWES GLOBAL FINANCIAL SERVICES	3313269903	31701.4000.54315.0000.008000.0000	2020-2021 - POSTAGE MACHINE LEASE	\$57.48
						Check Total:	\$57.48
43868	04/08/2021	2239	RHONDA J LEE-HICKS	48	11000.2100.53213.2000.008000.0000	2020-2021 - OCCUPATIONAL THERAPY	\$4,826.25
						Check Total:	\$4,826.25
43869	04/08/2021	2239	ROLLINDA B. SAUNDERS	2021 - CLASSROOM SUP	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$200.00
						Check Total:	\$200.00
43870	04/08/2021	2239	SARAH L. SCHKADE	2021 - CLASSROOM SUP	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$175.12
						Check Total:	\$175.12
43871	04/08/2021	2239	T-MOBILE USA, INC	2/21-3/20/21.	31900.4000.54416.0000.008000.0000	2020-2021 - DISTRICT CELL PHONES	\$131.79
						Check Total:	\$131.79
43872	04/08/2021	2239	THE POND GUY	TPGORD379702	27127.3300.56118.0000.008047.0000	1250 FILTER SYSTEM 2 9-WATT UV	\$189.99
43872	04/08/2021	2239	THE POND GUY	TPGORD379702	27127.3300.56118.0000.008047.0000	700 FILTER SYSTEM 2/7 WATT UV	\$224.99
43872	04/08/2021	2239	THE POND GUY	TPGORD379702	27127.3300.56118.0000.008048.0000	700 FILTER SYSTEM W/7 WATT UV	\$224.98
43872	04/08/2021	2239	THE POND GUY	TPGORD379702	27127.3300.56118.0000.008048.0000	1250 FILTER SYSTEM W/9 WATT UV	\$189.99
						Check Total:	\$829.95
43873	04/08/2021	2239	VILLAGE OF EAGLE NEST	4/1/25 - MAIN BLDG	11000.2600.54415.0000.008047.0000	2020-2021 - ENES WATER	\$334.24
43873	04/08/2021	2239	VILLAGE OF EAGLE NEST	4/1/25 - MAIN BLDG	11000.2600.54415.0000.008048.0000	2020-2021 - ENMS WATER	\$334.23
						Check Total:	\$668.47
43874	04/08/2021	2239	WHITE SANDS DRUG & ALCOHOL COMPLIANCE	21-139	11000.2300.55915.0000.008000.0000	2020-2021 QUARTERLY DRUG & ALCOHOL	\$325.03
						Check Total:	\$325.03
43875	04/09/2021		MORENO VALLEY HIGH SCHOOL	V835781	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL ACCOUNTS PAYABLE	\$69,605.48
						Check Total:	\$69,605.48

43876	04/14/2021		MORENO VALLEY HIGH SCHOOLV373668		24154.1000.53330.1010.008000.0000	PROFESSIONAL	\$2,339.96
						Check Total:	\$2,339.96
43885	04/20/2021	2245	ACORN PETROLEUM INC.	001076139	13000.2700.56212.0000.008000.0000	2020-2021 - DIESEL FUEL FOR TO AND FROM ROUTE	\$1,258.93
						Check Total:	\$1,258.93
43886	04/20/2021	2245	ALBERTA L MARTINEZ	4/15/21	11000.1000.56118.1010.008034.0000	2020-2021 CLASSROOM SUPPLIES	\$114.19
						Check Total:	\$114.19
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	447487833536	11000.1000.56118.1010.008047.0000	PREVIOUS P.O. #20482 - CLASSROOM SUPPLIES -	\$91.37
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	447487833536	11000.1000.56118.1010.008048.0000	PREVIOUS P.O. #20482 - CLASSROOM SUPPLIES -	\$91.37
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	453483459988	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$36.78
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	453483459988	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$36.78
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	456768396535	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$30.96
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	456768396535	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$30.95
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	459344936673	11000.1000.56118.1010.008047.0000	PREVIOUS P.O. #20465 - CLASSROOM SUPPLIES	\$97.62
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	459344936673	11000.1000.56118.1010.008048.0000	PREVIOUS P.O. #20465 - CLASSROOM SUPPLIES	\$97.63
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	644593599985	11000.1000.56118.1010.008047.0000	PREVIOUS P.O. #20482 - CLASSROOM SUPPLIES -	\$6.49
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	644593599985	11000.1000.56118.1010.008048.0000	PREVIOUS P.O. #20482 - CLASSROOM SUPPLIES -	\$6.50
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	745899357353	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$31.25
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	745899357353	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$31.25
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	868954996967	31900.4000.56118.0000.008000.0000	5 PACK HDMI ADAPTER	\$40.99
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	868954996967	31900.4000.56118.0000.008000.0000	LED BLUETOOTH WIRELESS MOUSE	\$104.23
43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	966975793755	13000.2700.56118.0000.008000.0000	80 PIECE SOCKET ORGANIZER - BLUE	\$77.96

43887	04/20/2021	2245	AMAZON.COM CREDIT PLAN	966975793755	13000.2700.56118.0000.008000.0000	80 PIECE SOCKET ORGANIZER – RED	\$92.55
						Check Total:	\$904.68
43888	04/20/2021	2245	CIMARRON MUNICIPAL SCHOOLS	4/12/21 BUS #25	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BASKETBALL TO DES MOINES 4/12	\$60.87
43888	04/20/2021	2245	CIMARRON MUNICIPAL SCHOOLS	4/7/21 BUS #103	11000.1000.55817.9000.008034.0000	BUS FOR CMS BOYS AND GIRLS BASKETBALL TO	\$38.25
						Check Total:	\$99.12
43889	04/20/2021	2245	COACHING SYSTEMS LLC	63388	13000.2700.56118.0000.008000.0000	COACHING THE SCHOOL BUS DRIVER 2 –	\$395.00
43889	04/20/2021	2245	COACHING SYSTEMS LLC	63388	13000.2700.56118.0000.008000.0000	COACHING THE SCHOOL BUS DRIVER 2 – RESPONSE	\$74.07
						Check Total:	\$469.07
43890	04/20/2021	2245	COOPERATIVE EDUCATIONAL SERVICES	36-037716	11000.2100.53211.2000.008000.0000	2020–2021 –	\$674.65
43890	04/20/2021	2245	COOPERATIVE EDUCATIONAL SERVICES	36-037717	11000.2100.53215.2000.008000.0000	2020–2021 – SOCIAL WORK	\$262.00
						Check Total:	\$936.65
43891	04/20/2021	2245	DANA M. MCBEE	NAMECHEAP	27127.3300.53330.0000.008047.0000	PROFESSIONAL DEVELOPMENT FOR	\$68.94
43891	04/20/2021	2245	DANA M. MCBEE	NAMECHEAP	27127.3300.53330.0000.008048.0000	PROFESSIONAL DEVELOPMENT FOR	\$68.94
						Check Total:	\$137.88
43892	04/20/2021	2245	ELIZABETH D. DECRISTINO	DOT PHYS - 4/12/21	13000.2700.53711.0000.008000.0000	CDL PHYSICAL – 2020–2021	\$110.00
						Check Total:	\$110.00
43893	04/20/2021	2245	GARY DON REYNOLDS	4/9/21	11000.2300.53711.0000.008000.0000	RIEMBURSEMENT FOR FINGERPRINTS	\$44.00
						Check Total:	\$44.00
43894	04/20/2021	2245	JOSE L PACHECO	007	13000.2700.55916.0000.008000.0000	2020–2021 BUS INSPECTIONS – SPRING 2021	\$391.04
						Check Total:	\$391.04
43895	04/20/2021	2245	JOSEPH L. PACHECO	006	13000.2700.55916.0000.008000.0000	2020–2021 – BUS INSPECTIONS – SPRING 2021	\$454.21
						Check Total:	\$454.21
43896	04/20/2021	2245	LAKESHORE LEARNING MATERIALS	5296570421	11000.1000.56118.1010.008047.0000	2020–2021 CLASSROOM SUPPLIES	\$194.29
						Check Total:	\$194.29
43897	04/20/2021	2245	M.C. ELECTRIC INC	2396	31701.4000.54315.0000.008034.0000	RELOCATE ELECTRICAL OUTLETS IN LOCKERROOMS	\$5,000.00
						Check Total:	\$5,000.00
43898	04/20/2021	2245	MOUNTAIN SUPPLY	2104-260233	31701.4000.54315.0000.008047.0000	2020–2021 –	\$90.65

43898	04/20/2021	2245	MOUNTAIN SUPPLY	2104-260233	31701.4000.54315.0000.008048.0000	2020-2021 -	\$90.65
						Check Total:	\$181.30
43899	04/20/2021	2245	NMCEL	95188	11000.2300.53711.0000.008000.0000	2021-2022 - ANNUAL	\$750.00
						MEMBERSHIP DUES	
						Check Total:	\$750.00
43900	04/20/2021	2245	NORTHERN NEW MEXICO GAS COMPANY-AF	11568	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$19.52
43900	04/20/2021	2245	NORTHERN NEW MEXICO GAS COMPANY-AF	11568	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$19.52
43900	04/20/2021	2245	NORTHERN NEW MEXICO GAS COMPANY-AF	11569	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$229.31
43900	04/20/2021	2245	NORTHERN NEW MEXICO GAS COMPANY-AF	11569	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$229.31
						Check Total:	\$497.66
43901	04/20/2021	2245	SPRINGER ELECTRIC COOPERATIVE INC	42065	11000.2600.54411.0000.008033.0000	2020-2021 - CES ELECTRICITY	\$1,161.77
43901	04/20/2021	2245	SPRINGER ELECTRIC COOPERATIVE INC	42065	11000.2600.54411.0000.008034.0000	2020-2021 - CHS ELECTRICITY	\$2,354.93
43901	04/20/2021	2245	SPRINGER ELECTRIC COOPERATIVE INC	42065	11000.2600.54411.0000.008036.0000	2020-2021 - CMS ELECTRICITY	\$1,161.77
43901	04/20/2021	2245	SPRINGER ELECTRIC COOPERATIVE INC	42065	13000.2700.54411.0000.008000.0000	2020-2021 - TRANSPORTATION DEPT	\$277.75
						Check Total:	\$4,956.22
43902	04/20/2021	2245	STOVEN CONSTRUCTION	PAY APP 7	31100.4000.54500.0000.008034.0000	CIMARRON HIGH SCHOOL LOCKER ROOM PROJECT	\$4,834.82
43902	04/20/2021	2245	STOVEN CONSTRUCTION	PAY APP 7	31100.4000.54500.0000.008034.0000	GRT @ 8.1458%	\$393.83
						Check Total:	\$5,228.65
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	TENSION BANDS	\$15.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	PADLOCK	\$6.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	50' ROLL OF 6' CHAIN LINK FENCE	\$85.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	WALK THRU GATE	\$42.50
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	GATE HARDWARE SET	\$7.50
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008047.0000	6" POSTS	\$75.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	6" POSTS	\$75.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	GATE HARDWARE SET	\$7.50

43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	WALK THRU GATE	\$42.50
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	50' ROLL OF 6' CHAIN LINK FENCE	\$85.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	PADLOCK	\$6.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2248	27127.3300.56118.0000.008048.0000	TENSION BANDS	\$15.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	1 HP FAN	\$105.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	BOX OF 1/2" SELF TAPPING SCREWS	\$5.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	ROLLS OF TIE WIRE	\$35.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	8"X2" STOVE PIPE	\$240.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	8" ADJUSTABLE ELBOWS	\$60.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008047.0000	4"X12" FLOOR REGISTERS	\$25.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	4"X12" FLOOR REGISTERS	\$25.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	8" ADJUSTABLE ELBOWS	\$60.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	8"X2" STOVE PIPE	\$240.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	ROLLS OF TIE WIRE	\$35.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	BOX OF 1/2" SELF TAPPING SCREWS	\$5.00
43903	04/20/2021	2245	SUNNYSIDE HARDWARE & GROCERY, INC	2249	27127.3300.56118.0000.008048.0000	1 HP FAN	\$105.00
						Check Total:	\$1,402.00
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008033.0000	ART ED PRO – TESSA FLEMING & SHERRY	\$65.80
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008033.0000	FLEX CURRICULUM – TESSA FLEMING	\$84.00
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008034.0000	FLEX CURRICULUM – SHERRY HAMILTON	\$84.00
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008034.0000	ART ED PRO – SHERRY HAMILTON	\$65.80
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008036.0000	ART ED PRO – TESSA FLEMING	\$65.80
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008036.0000	FLEX CURRICULUM – TESSA FLEMING	\$84.00

43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008047.0000	FLEX CURRICULUM – TESSA FLEMING	\$84.00	
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008047.0000	ART ED PRO – TESSA FLEMING	\$65.80	
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008048.0000	ART ED PRO – TESSA FLEMING	\$65.80	
43904	04/20/2021	2245	THE ART OF EDUCATION UNIVERSITY, LLC	318341	11000.1000.56118.1010.008048.0000	FLEX CURRICULUM – TESSA FLEMING	\$84.00	
							Check Total:	\$749.00
43905	04/20/2021	2245	WEX BANK	70992406	11000.1000.55817.9000.008034.0000	FLEET FUEL	\$209.60	
43905	04/20/2021	2245	WEX BANK	70992406	11000.2100.55813.0000.008000.0000	FLEET FUEL	\$46.72	
43905	04/20/2021	2245	WEX BANK	70992406	11000.2300.55813.0000.008000.0000	FLEET FUEL	\$98.75	
43905	04/20/2021	2245	WEX BANK	70992406	11000.2600.55813.0000.008000.0000	FLEET FUEL	\$88.00	
43905	04/20/2021	2245	WEX BANK	70992406	13000.2700.55813.0000.008000.0000	FLEET FUEL	\$412.94	
43905	04/20/2021	2245	WEX BANK	70992406	21000.3100.55813.0000.008000.0000	FLEET FUEL	\$82.37	
							Check Total:	\$938.38
43906	04/20/2021	2245	ZIA NATURAL GAS COMPANY	02/28-3/31/21	11000.2600.54412.0000.008033.0000	2020–2021 – CES NATURAL GAS	\$1,004.66	
43906	04/20/2021	2245	ZIA NATURAL GAS COMPANY	02/28-3/31/21	11000.2600.54412.0000.008034.0000	2020–2021 – CHS NATURAL GAS	\$3,355.90	
43906	04/20/2021	2245	ZIA NATURAL GAS COMPANY	02/28-3/31/21	11000.2600.54412.0000.008036.0000	2020–2021 – CMS NATURAL GAS	\$1,004.66	
43906	04/20/2021	2245	ZIA NATURAL GAS COMPANY	02/28-3/31/21	13000.2700.54412.0000.008000.0000	2020–2021 – TRANSPORTATION NATURAL	\$365.52	
							Check Total:	\$5,730.74
43907	04/28/2021	2247	4ALARM SERVICE	80999	31701.4000.54315.0000.008047.0000	MONTHLY MONITORING FEE – 6 MONTHS	\$16.07	
43907	04/28/2021	2247	4ALARM SERVICE	80999	31701.4000.54315.0000.008048.0000	MONTHLY MONITORING FEE – 6 MONTHS	\$16.07	
							Check Total:	\$32.14
43908	04/28/2021	2247	A'VIANDS, LLC	INV1900025902	21000.3100.53414.0000.008000.0000	INCREASE PURCHASE ORDER AS A RESULT OF	\$20,101.69	
							Check Total:	\$20,101.69
43909	04/28/2021	2247	ACORN PETROLEUM INC.	001076822	13000.2700.56212.0000.008000.0000	2020–2021 – DIESEL FUEL FOR TO AND FROM ROUTE	\$992.23	
							Check Total:	\$992.23
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	437848393734	11000.1000.56118.1010.008033.0000	2020–2021 CLASSROOM SUPPLIES	\$68.24	
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	437848393734	11000.1000.56118.1010.008036.0000	2020–2021 CLASSROOM SUPPLIES	\$68.24	

43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	437998534659	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$15.48
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	437998534659	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$15.48
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	453439538374	31900.4000.56118.0000.008000.0000	SANEYE I PHONE CHARGER	\$21.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	453439538374	31900.4000.56118.0000.008000.0000	WIRELESS KEYBOARD & MOUSE COMBO	\$86.97
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	453439538374	31900.4000.56118.0000.008000.0000	LED BLUETOOTH WIRELESS MOUSE	\$55.56
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	453439538374	31900.4000.56118.0000.008000.0000	DISPLAYPORT TO HDMI ADAPTER	\$50.97
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	456688784555	29102.1000.53711.1010.008048.0000	CHIPS (VARIETY)	\$48.96
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	469835384735	29102.1000.53711.1010.008048.0000	MIXED CANDY	\$33.70
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	469968696576	13000.2700.56118.0000.008000.0000	IRONTON AIR OPERATED OIL PUMP	\$775.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	EXPO MARKER	\$23.23
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	2 PACK JUCOAN COACH CLIPBOARD	\$63.96
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	TEAM SPORT COACH FIRST AID AND SAFETY KIT	\$134.97
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	CRAMER TEAM COLOR ATHLETIC TAPE	\$55.22
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	WILSON EVOLUTION 28.5 (BLUE) BASKETBALL	\$109.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	WILSON EVOLUTION 29 (BLUE) BASKETBALL	\$129.90
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	WILSON EVOLUTION 28.5 (SCARLET) BASKETBALL	\$387.24
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	567345876966	11000.1000.56118.9000.008034.0000	WILSON EVOLUTION 29 (SCARLET) BASKETBALL	\$387.24
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	576846753844	11000.1000.56118.1010.008033.0000	2020-2021 CLASSROOM SUPPLIES	\$19.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	576846753844	11000.1000.56118.1010.008036.0000	2020-2021 CLASSROOM SUPPLIES	\$19.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	578585555857	29102.1000.53711.1010.008048.0000	NATURE BOOKS	\$13.89
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	585739856373	11000.1000.56118.1010.008047.0000	COLOR SPLASH GALLON TEMPORA	\$27.50

43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	585739856373	11000.1000.56118.1010.008048.0000	COLOR SPLASH GALLON TEMPORA	\$27.49
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	150W EQUIVALENT LIGHT BULBS	\$74.40
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	VIVITAR CAMERA BACKPACK	\$32.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	SCAN DISK 64GB SD ULTRA MEMORY CARD	\$112.66
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	KTRIO 10 PACK MOUSE PAD	\$38.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	CAMKIX LENS CAP KEEPER BUNDLE	\$16.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	NEEWER 20X5 FEET POLYESTER WHITE SEAMLESS	\$27.29
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	PHOTOGRAPHY DIFFUSION FABRIC 15X5 FEET	\$19.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	LP-E10 BATTERY CHARGER PACK	\$21.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	6337533939896	31701.4000.56118.0000.008034.0000	UPDATED RAV POWER RECHARGEABLE BATTER	\$37.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	638567579778	11000.1000.56118.1010.008047.0000	2020-2021 CLASSROOM SUPPLIES	\$49.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	638567579778	11000.1000.56118.1010.008048.0000	2020-2021 CLASSROOM SUPPLIES	\$50.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	MINI GLUE GUN STICKS	\$18.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	GLUE STICKS	\$7.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	CRAYOLA AIR DRY CLAY	\$14.54
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	WASHABLE MARKERS	\$19.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	APRONS	\$9.13
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	GALLON WASHABLE TEMPARA PAINT BLACK	\$7.49
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	GALLON WASHABLE TEMPARA PAINT BLACK	\$7.50
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008047.0000	ART OIL PASTELS	\$16.01
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	ART OIL PASTELS	\$16.01
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	WASHABLE MARKERS	\$19.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	APRONS	\$9.12
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	CRAYOLA AIR DRY CLAY	\$14.54
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	GLUE STICKS	\$7.01
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	666363588657	11000.1000.56118.1010.008048.0000	MINI GLUE GUN STICKS	\$18.99

43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	VISUALIZATION SKILLS FOR READING COMPREHENSION	\$14.95
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	COMPREHENSION SKILLS: SHORT PASSAGES FOR	\$10.45
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	WEEK BY WEEK HOMEWORK FOR BUILDING READING	\$9.29
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	MAIN IDEA & DETAILS	\$9.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	SCHOLASTIC SUCCESS WITH READING COMPREHENSION	\$5.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56112.1010.008000.0000	35 READING PASSAGES FOR COMPREHENSION	\$9.49
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	6 PACK DRY ERASE LAP BOARD	\$14.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	PUNCH CARD FOR CLASSROOM KIDS REWARDS	\$11.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	LIQUID MOTIONAL BUBBLER TIMER PACK OF 4	\$24.28
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	LEARNING RESOURCES RECORDABLE ANSWER	\$18.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	SHARPIE TANK STYLE HIGHLIGHTERS	\$15.16
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	1 INCH X 26 FEE HOOK & LOOP TAPE	\$27.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	763848853564	11000.1000.56118.1010.008000.0000	TEXAS INSTRUMENTS TI-84 GRAPHING CALCULATOR	\$111.49
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	769835384735	29102.1000.53711.1010.008048.0000	NOTE CARDS	\$31.23
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	789794859588	31900.4000.56118.0000.008047.0000	LAPTOP BATTERY REPLACEMENT	\$47.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	STRESS BALLS	\$13.97
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	TIMER	\$14.69
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	CANDY	\$7.42
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	YO YO'S	\$12.97
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	GEL PENS	\$31.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	EARBUDS	\$39.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	DORK DIARIES SET	\$20.88
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	DIARY OF A WIMPY KID	\$34.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	MAGIC TREEHOUSE SET	\$19.20

43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	WRISTBANDS	\$36.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	THROW BLANKETLIT	\$33.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	LAVA LITE	\$44.61
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	BATTERIES	\$47.98
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	SQUEEZE TOYS	\$29.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	FIDGET TOYS	\$25.99
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	ADULT COLORING BOOKS	\$40.00
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	TOOTH BRUSHES	\$19.45
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	796537366667	29102.1000.53711.1010.008048.0000	SLIME	\$52.80
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	799499486575	31701.4000.56118.0000.008034.0000	CADEN CAMERA BACKUP	\$43.32
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	876473953444	29102.1000.53711.1010.008048.0000	MASKS	\$6.87
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	966894543455	27127.3300.56118.0000.008047.0000	PUROMA 2-PACK COMBINATION LOCK	\$10.44
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	966894543455	27127.3300.56118.0000.008048.0000	PUROMA 2-PACK COMBINATION LOCK	\$10.44
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	967687456975	13000.2700.56118.0000.008000.0000	ROLLER TOOL CABINET	\$764.43
43910	04/28/2021	2247	AMAZON.COM CREDIT PLAN	968349396787	29102.1000.53711.1010.008048.0000	GIFT CARDS	\$200.00
						Check Total:	\$5,236.40
43911	04/28/2021	2247	CARQUEST RATON	5728-355731	31701.4000.54315.0000.008000.0000	2020-2021 - CAR PARTS AND FLUIDS	\$46.58
						Check Total:	\$46.58
43912	04/28/2021	2247	CIMARRON MUNICIPAL SCHOOLS	4/10/21 BUS #22	11000.1000.55817.9000.008034.0000	BUS FOR ENMS BASKETBALL TO CHS ON 4/10	\$26.68
43912	04/28/2021	2247	CIMARRON MUNICIPAL SCHOOLS	4/17/21 BUS #20	11000.1000.55817.9000.008034.0000	BUS FOR CHS BASKETBALL TO LOGAN ON 4/17	\$180.35
						Check Total:	\$207.03
43913	04/28/2021	2247	EXPLORELEARNING, LLC	3645710	11000.1000.56112.1010.008000.0000	2021 - 2022 - RENEWAL - DISTRICT GIZMOS SITE	\$2,695.00
						Check Total:	\$2,695.00
43914	04/28/2021	2247	FREEDON OUTLAW FABRICATION	1020	26156.1000.56118.1010.008000.0000	5 SMALL SIGNS AND 1 LARGE FOR CIMARRON	\$1,500.00
43914	04/28/2021	2247	FREEDON OUTLAW FABRICATION	1020	26156.1000.56118.1010.008000.0000	INSTALLATION AND LABOR	\$1,000.00
						Check Total:	\$2,500.00
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	KNEE WEDGE	\$27.99
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	PRO BSST NFHS BASEBALL	\$510.93
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	110 YR MAPLE COMP BB BAT	\$179.99
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	CSTM CLASS WOOD BAT	\$99.98

43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	BB PITCHING MACHINE	\$104.97
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	THROAT GUARD 4"	\$4.50
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	BATTING HELMET	\$299.50
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	VELO CATCHERS SET	\$345.00
43915	04/28/2021	2247	GARDENSWARTZ SPORTS TEAM0000021979 SALES		11000.1000.53711.9000.008034.0000	FREIGHT	\$89.71
						Check Total:	\$1,662.57
43916	04/28/2021	2247	GARY DON REYNOLDS	202713	13000.2700.53711.0000.008000.0000	CDL PHYSICAL REIMBURSEMENT	\$110.00
						Check Total:	\$110.00
43917	04/28/2021	2247	GEORGE'S AUTO	V880981	31701.4000.54315.0000.008000.0000	2020-2021 - AUTO REPAIR	\$40.00
						Check Total:	\$40.00
43918	04/28/2021	2247	HAROLD WHITE	20210419-01	31900.4000.53414.0000.008034.0000	VIDEO PRODUCTION CLASS MENTORING	\$1,840.00
43918	04/28/2021	2247	HAROLD WHITE	20210419-01	31900.4000.53414.0000.008034.0000	VOLLEYBALL BROADCAST	\$540.00
43918	04/28/2021	2247	HAROLD WHITE	20210419-01	31900.4000.53414.0000.008034.0000	GRT@ 8.1458%	\$193.87
						Check Total:	\$2,573.87
43919	04/28/2021	2247	HUGH PRATHER	103	11000.2300.53711.0000.008000.0000	OVERSEEING SCHOOL BOARD EVALUATIONS	\$319.31
						Check Total:	\$319.31
43920	04/28/2021	2247	KIT CARSON ELECTRIC COOPERATIVE INC	2/18-3/18/21	11000.2600.54411.0000.008047.0000	2020-2021 - ENES ELECTRICITY	\$42.28
43920	04/28/2021	2247	KIT CARSON ELECTRIC COOPERATIVE INC	2/18-3/18/21	11000.2600.54411.0000.008048.0000	2020-2021 - ENMS ELECTRICITY	\$42.27
						Check Total:	\$84.55
43921	04/28/2021	2247	NEW MEXICO SCHOOL SUPERINTENDENTS	3090	11000.2300.53711.0000.008000.0000	2020-2021 MEMBERSHIP DUES FOR NMSSA	\$100.00
43921	04/28/2021	2247	NEW MEXICO SCHOOL SUPERINTENDENTS	3090	11000.2300.53711.0000.008000.0000	2020-2021 YEARLY DUES FOR AASA	\$470.00
						Check Total:	\$570.00
43922	04/28/2021	2247	NORTHERN NEW MEXICO GAS COMPANY-AF	11633	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$207.75
43922	04/28/2021	2247	NORTHERN NEW MEXICO GAS COMPANY-AF	11633	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$207.74
43922	04/28/2021	2247	NORTHERN NEW MEXICO GAS COMPANY-AF	11634	11000.2600.54413.0000.008047.0000	2020-2021 PROPANE FOR EAGLE NEST	\$73.41
43922	04/28/2021	2247	NORTHERN NEW MEXICO GAS COMPANY-AF	11634	11000.2600.54413.0000.008048.0000	2020-2021 PROPANE FOR EAGLE NEST	\$73.41
						Check Total:	\$562.31

43923	04/28/2021	2247	PITNEY BOWES GLOBAL FINANCIAL SERVICES	3313414971	31701.4000.54315.0000.008000.0000	2020-2021 - POSTAGE MACHINE LEASE	\$57.48
						Check Total:	\$57.48
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329308	31701.4000.54315.0000.008000.0000	2020-2021 - CIMARRON MAINTENANCE & REPAIRS	\$59.92
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	ACE SUPER TUB 23GL BLK	\$351.75
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	TROWEL HAND POLY 10"	\$35.00
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	WATERING CAN 1.5L	\$69.75
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	ATLAS GRIP GLOVE MED	\$63.75
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	GLOVES KID TUFF X-SMALLLLLL	\$25.50
43924	04/28/2021	2247	RECORDS ACE HARDWARE	329590	26156.1000.56118.1010.008000.0000	AMERICAN SEED	\$150.00
						Check Total:	\$755.67
43925	04/28/2021	2247	ROBERTS TRUCK CENTER	X814017086:01	13000.2700.54314.0000.008000.0000	SWITCH ROCKER DOOR OPEN/CLOSE - BUS #32	\$43.50
43925	04/28/2021	2247	ROBERTS TRUCK CENTER	X814017086:01	13000.2700.54314.0000.008000.0000	SWITCH BASE	\$91.89
43925	04/28/2021	2247	ROBERTS TRUCK CENTER	X814017086:01	13000.2700.54314.0000.008000.0000	FREIGHT	\$45.00
43925	04/28/2021	2247	ROBERTS TRUCK CENTER	X814046636:01	13000.2700.54314.0000.008000.0000	REPLACE SEAT IN BUS #22	\$2,321.25
						Check Total:	\$2,501.64
43926	04/28/2021	2247	RUSSELL'S ONE STOP	4/16/21	26156.1000.56118.1010.008000.0000	CLEAR CUPS	\$7.35
43926	04/28/2021	2247	RUSSELL'S ONE STOP	4/16/21	26156.1000.56118.1010.008000.0000	FIORA PAPER TOWELS	\$6.15
43926	04/28/2021	2247	RUSSELL'S ONE STOP	4/16/21	26156.1000.56118.1010.008000.0000	FOOD CLUB PEANUT BUTTER	\$7.38
43926	04/28/2021	2247	RUSSELL'S ONE STOP	4/16/21	26156.1000.56118.1010.008000.0000	TWIN POPSICLES	\$17.16
43926	04/28/2021	2247	RUSSELL'S ONE STOP	4/16/21	26156.1000.56118.1010.008000.0000	ASSORTEDED CUTLERY	\$7.45
						Check Total:	\$45.49
43927	04/28/2021	2247	SEESAW LEARNING, INC	2021-48781	31900.4000.56118.0000.008033.0000	2021-2022 - RENEWAL	\$550.00
						Check Total:	\$550.00
43928	04/28/2021	2247	TOP SHELF IMAGING	5561	11000.1000.56118.1010.008034.0000	HP LASERJET CE390A - NANCY HOLMGREN	\$85.00
43928	04/28/2021	2247	TOP SHELF IMAGING	5561	11000.2300.56118.0000.008000.0000	HP LASERJET CE390A - AMBER & ANITA	\$340.00
43928	04/28/2021	2247	TOP SHELF IMAGING	5561	13000.2700.56118.0000.008000.0000	BROTHER TN 760 - TRANSPORTATION	\$50.00
						Check Total:	\$475.00
43929	04/28/2021	2247	V2 VENTURES, LLC	000510386	31900.4000.56118.0000.008048.0000	DECREASED E-RATE SO INCREASE TO P.O.	\$68.80
43929	04/28/2021	2247	V2 VENTURES, LLC	000510388	31900.4000.56118.0000.008036.0000	DECREASED E-RATE SO INCREASE TO P.O.	\$68.80
						Check Total:	\$137.60

43930	04/28/2021	2247	WARREN FRESQUEZ	V457414	13000.2700.55813.0000.008000.0000	REIMBURSEMENT FOR FUEL TO DROP OFF BUS #24 AT	\$136.96
						Check Total:	\$136.96
						Bank Total:	\$255,969.73

Manual Checks Recap

43875	04/09/2021	11464	MORENO VALLEY HIGH SCHOOL	MANUAL	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL	\$69,605.48
						Check Total:	\$69,605.48
43876	04/14/2021	11465	MORENO VALLEY HIGH SCHOOL	MANUAL	24154.1000.53330.1010.008000.0000	PROFESSIONAL	\$2,339.96
						Check Total:	\$2,339.96
						Manual Checks Total:	\$71,945.44

Voided Checks

43823	04/01/2021	2236	CHEYENE RENFROE	VOID	11000.0000.21011.0000.000000.0000	VOID: REMITTED TO	\$195.73
						Check Total:	\$195.73
43828	04/01/2021	2236	DEBORAH K HILL	VOID	11000.0000.21011.0000.000000.0000	VOID: REMITTED TO	\$195.25
						Check Total:	\$195.25
						Voided Checks Total:	\$390.98

<u>Fund</u>	<u>Amount</u>
11000	\$120,534.68
13000	\$26,433.06
21000	\$20,184.06
23403	\$1,478.37
23404	\$38,934.95
23405	\$1,000.00
23408	\$186.98
23409	\$257.00
23426	\$279.13
23446	\$291.42
23450	\$385.00
23464	\$68.17
23488	\$470.00
24106	\$385.15
24154	\$2,339.96
24305	\$925.00
26156	\$3,395.86
27127	\$2,515.71
29102	\$861.53
31100	\$5,228.65
31701	\$58,455.20
31900	\$14,710.87
Fund Totals:	\$299,320.75

End of Report

Disbursements Grand Total: \$299,320.75

Cimarron Municipal Schools

Deposit Listing

Date: 04/01/2021 - 04/30/2021

ACTIVITIES

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	
363035519	04/08/2021	NMMEA - REFUND	\$0.00	\$32.00	\$32.00	
363035520	04/08/2021	ENEMS - PBIS	\$15.75	\$0.00	\$15.75	
363035521	04/08/2021	ENEMS - PBIS	\$54.80	\$0.00	\$54.80	
363035523	04/15/2021	CHS - CLASS OF 2023	\$1,264.00	\$2,710.00	\$3,974.00	
363035524	04/20/2021	CHS - T-SHIRTS	\$3.00	\$30.00	\$33.00	
363035525	04/15/2021	CEMS - YEARBOOK SALES	\$65.00	\$75.00	\$140.00	
363035526	04/27/2021	CHS - DION'S DOUBLE PAYMENT REIMBURSEMENT	\$0.00	\$92.82	\$92.82	
363035527	04/29/2021	BLICK ART SUPPLIES - CREDIT	\$0.00	\$25.11	\$25.11	
363035528	04/27/2021	ENEMS - PBIS	\$48.75	\$0.00	\$48.75	
Total Deposits for Bank:		9	Total Amount:	\$1,451.30	\$2,964.93	\$4,416.23

OPERATIONAL

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
363035782	04/01/2021	HIGH PLAINS REGIONAL EDUCATIONAL COOP - FED MED	\$0.00	\$3,132.52	\$3,132.52
363035783	04/01/2021	UNITED STATES POSTAL SERVICE - APRIL RENT	\$0.00	\$459.17	\$459.17
363035784	04/01/2021	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$347.11	\$347.11
363035787	04/06/2021	NMPED - 27127 - COMMUNITY SCHOOLS	\$0.00	\$5,312.52	\$5,312.52
363035788	04/06/2021	NMPED - CARES ACT	\$0.00	\$44,668.80	\$44,668.80
363035789	04/08/2021	TRANSPORTATION - APRIL 2021	\$0.00	\$36,779.00	\$36,779.00
363035790	04/08/2021	GRAINGER - REFUND	\$0.00	\$50.23	\$50.23
363035791	04/08/2021	ENEMS - CAFETERIA	\$7.00	\$0.00	\$7.00
363035792	04/06/2021	ENEMS - CAFETERIA	\$112.00	\$21.00	\$133.00
363035794	04/09/2021	SEG - APRIL 2021	\$0.00	\$444,709.00	\$444,709.00
363035795	04/08/2021	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$588.53	\$588.53
363035796	04/07/2021	ENEMS - BROKEN CHROMEBOOK SCREEN	\$0.00	\$40.00	\$40.00
363035797	04/09/2021	BOKF - BOND REIMBURSEMENT #9	\$0.00	\$9,758.21	\$9,758.21
363035798	04/14/2021	NMPED - 24101 - TITLE 1 ESEA	\$0.00	\$8,878.28	\$8,878.28
363035799	04/14/2021	FOREST RESERVE	\$0.00	\$7,018.44	\$7,018.44

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
363035800	04/15/2021	DES MOINES MUNICIPAL SCHOOLS - BUS DRIVER TRAINING	\$0.00	\$650.00	\$650.00
363035801	04/15/2021	HIGH PLAINS REGIONAL ED COOP - MARCH MEDICAID	\$0.00	\$4,625.52	\$4,625.52
363035802	04/13/2021	ENEMS - CAFETERIA	\$14.00	\$0.00	\$14.00
363035803	04/15/2021	CHS - GATE MONEY - ENEMS/RATON	\$635.00	\$0.00	\$635.00
363035804	04/19/2021	NMPED - 24106 - IDEA B - ENTITLEMENT	\$0.00	\$11,609.65	\$11,609.65
363035805	04/20/2021	NMPED - 24109 - IDEA B	\$0.00	\$1,891.10	\$1,891.10
363035806	04/16/2021	NMPED - 27149 - PRE K INITIATIVE	\$0.00	\$11,479.24	\$11,479.24
363035807	04/15/2021	CHS - GATE EN/CHS VS ROY/MOSQUERO	\$595.00	\$20.00	\$615.00
363035808	04/15/2021	CEMS - REPLACE CHROME CHARGERS	\$20.00	\$0.00	\$20.00
363035809	04/20/2021	ENEMS - CAFETERIA	\$10.50	\$0.00	\$10.50
363035810	04/20/2021	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$99.21	\$99.21
363035811	04/22/2021	ENEMS - CAFETERIA	\$31.50	\$0.00	\$31.50
363035812	04/20/2021	CHS - GATE MONEY - WAGON MOUND	\$404.00	\$0.00	\$404.00
363035813	04/27/2021	COLFAX COUNTRY TREASURER - MARCH DISTRIBUTION	\$0.00	\$58,681.63	\$58,681.63
363035814	04/23/2021	NMPED - 24101 - TITLE 1 ESEA	\$0.00	\$8,878.28	\$8,878.28
363035815	04/23/2021	USDA - MARCH 2021	\$0.00	\$30,111.32	\$30,111.32
363035816	04/28/2021	NMPED - CARES ACT	\$0.00	\$3,910.31	\$3,910.31
363035817	04/29/2021	CIMARRON MUNICIPAL SCHOOLS - DIESEL REIMBURSEMENT	\$0.00	\$207.03	\$207.03
363035818	04/27/2021	ENEMS - CAFETERIA	\$14.00	\$0.00	\$14.00
363035819	04/30/2021	NMPED - 27127 - COMMUNITY SCHOOLS	\$0.00	\$5,598.60	\$5,598.60

Total Deposits for Bank:	35	Total Amount:	\$1,843.00	\$699,524.70	\$701,367.70
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Total Deposits:	44	Total Amount:	\$3,294.30	\$702,489.63	\$705,783.93
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End of Report

Cimarron Municipal Schools

Date: 4/1/2021 - 4/30/2021

BOARD EXPENDITURE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.00000.0000.000000.0000	UNDESIGNATED	\$5,058,777.00	\$23,165.00	\$5,081,942.00	\$357,886.76	\$3,219,956.93	\$1,861,985.07	\$1,130,729.15	\$731,255.92	14.39%
	FUND: OPERATIONAL - 11000	\$5,058,777.00	\$23,165.00	\$5,081,942.00	\$357,886.76	\$3,219,956.93	\$1,861,985.07	\$1,130,729.15	\$731,255.92	14.39%
13000.0000.00000.0000.000000.0000	UNDESIGNATED	\$426,913.00	(\$22,339.00)	\$404,574.00	\$50,776.66	\$279,771.37	\$124,802.63	\$109,171.53	\$15,631.10	3.86%
	FUND: PUPIL TRANSPORTATION - 13000	\$426,913.00	(\$22,339.00)	\$404,574.00	\$50,776.66	\$279,771.37	\$124,802.63	\$109,171.53	\$15,631.10	3.86%
14000.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$34,141.00	\$34,141.00	(\$17,354.00)	\$0.00	\$34,141.00	\$30.25	\$34,110.75	99.91%
	FUND: INSTRUCTIONAL MATERIALS - 14000	\$0.00	\$34,141.00	\$34,141.00	(\$17,354.00)	\$0.00	\$34,141.00	\$30.25	\$34,110.75	99.91%
21000.0000.00000.0000.000000.0000	UNDESIGNATED	\$253,607.00	\$50,399.00	\$304,006.00	\$24,008.55	\$285,239.71	\$18,766.29	\$74,004.81	(\$55,238.52)	-18.17%
	FUND: FOOD SERVICES - 21000	\$253,607.00	\$50,399.00	\$304,006.00	\$24,008.55	\$285,239.71	\$18,766.29	\$74,004.81	(\$55,238.52)	-18.17%
22000.0000.00000.0000.000000.0000	UNDESIGNATED	\$38,217.00	\$1,170.00	\$39,387.00	\$0.00	\$2,794.68	\$36,592.32	\$3,852.66	\$32,739.66	83.12%
	FUND: ATHLETICS - 22000	\$38,217.00	\$1,170.00	\$39,387.00	\$0.00	\$2,794.68	\$36,592.32	\$3,852.66	\$32,739.66	83.12%
24101.0000.00000.0000.000000.0000	UNDESIGNATED	\$109,989.00	\$10,661.00	\$120,650.00	\$10,876.49	\$82,192.21	\$38,457.79	\$36,148.40	\$2,309.39	1.91%
	FUND: TITLE I - IASA - 24101	\$109,989.00	\$10,661.00	\$120,650.00	\$10,876.49	\$82,192.21	\$38,457.79	\$36,148.40	\$2,309.39	1.91%
24106.0000.00000.0000.000000.0000	UNDESIGNATED	\$122,987.00	\$32,575.00	\$155,562.00	\$16,167.08	\$94,450.08	\$61,111.92	\$40,677.80	\$20,434.12	13.14%
	FUND: ENTITLEMENT IDEA-B - 24106	\$122,987.00	\$32,575.00	\$155,562.00	\$16,167.08	\$94,450.08	\$61,111.92	\$40,677.80	\$20,434.12	13.14%
24109.0000.00000.0000.000000.0000	UNDESIGNATED	\$12,217.00	\$5,323.00	\$17,540.00	\$1,887.38	\$10,603.12	\$6,936.88	\$6,600.24	\$336.64	1.92%
	FUND: PRESCHOOL IDEA-B - 24109	\$12,217.00	\$5,323.00	\$17,540.00	\$1,887.38	\$10,603.12	\$6,936.88	\$6,600.24	\$336.64	1.92%
24146.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$67,700.00	\$67,700.00	\$0.00	\$0.00	\$67,700.00	\$0.00	\$67,700.00	100.00%
	FUND: CHARTER SCHOOLS - 24146	\$0.00	\$67,700.00	\$67,700.00	\$0.00	\$0.00	\$67,700.00	\$0.00	\$67,700.00	100.00%
24154.0000.00000.0000.000000.0000	UNDESIGNATED	\$30,680.00	\$905.00	\$31,585.00	\$7,342.04	\$11,569.79	\$20,015.21	\$14,199.35	\$5,815.86	18.41%
	FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154	\$30,680.00	\$905.00	\$31,585.00	\$7,342.04	\$11,569.79	\$20,015.21	\$14,199.35	\$5,815.86	18.41%
24189.0000.00000.0000.000000.0000	UNDESIGNATED	\$10,000.00	\$20,000.00	\$30,000.00	\$432.94	\$20,754.72	\$9,245.28	\$1,999.96	\$7,245.32	24.15%
	FUND: TITLE IV - 24189	\$10,000.00	\$20,000.00	\$30,000.00	\$432.94	\$20,754.72	\$9,245.28	\$1,999.96	\$7,245.32	24.15%
24301.0000.00000.0000.000000.0000	UNDESIGNATED	\$91,155.00	\$0.00	\$91,155.00	\$3,506.42	\$67,552.21	\$23,602.79	\$12,264.67	\$11,338.12	12.44%
	FUND: CARES ACT - 24301	\$91,155.00	\$0.00	\$91,155.00	\$3,506.42	\$67,552.21	\$23,602.79	\$12,264.67	\$11,338.12	12.44%
24305.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$30,271.00	\$30,271.00	\$925.00	\$5,799.11	\$24,471.89	\$6,075.00	\$18,396.89	60.77%
	FUND: GEERF - 24305	\$0.00	\$30,271.00	\$30,271.00	\$925.00	\$5,799.11	\$24,471.89	\$6,075.00	\$18,396.89	60.77%
24306.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$9,676.00	\$9,676.00	\$0.00	\$0.00	\$9,676.00	\$0.00	\$9,676.00	100.00%
	FUND: CARES/GEER - HEPA FILTERS - 24306	\$0.00	\$9,676.00	\$9,676.00	\$0.00	\$0.00	\$9,676.00	\$0.00	\$9,676.00	100.00%
25153.0000.00000.0000.000000.0000	UNDESIGNATED	\$30,000.00	\$0.00	\$30,000.00	\$1,064.27	\$17,725.42	\$12,274.58	\$2,247.47	\$10,027.11	33.42%
	FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153	\$30,000.00	\$0.00	\$30,000.00	\$1,064.27	\$17,725.42	\$12,274.58	\$2,247.47	\$10,027.11	33.42%
25233.0000.00000.0000.000000.0000	UNDESIGNATED	\$10,850.00	\$30,895.00	\$41,745.00	\$247.03	\$7,016.75	\$34,728.25	\$739.99	\$33,988.26	81.42%
	FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233	\$10,850.00	\$30,895.00	\$41,745.00	\$247.03	\$7,016.75	\$34,728.25	\$739.99	\$33,988.26	81.42%
26156.0000.00000.0000.000000.0000	UNDESIGNATED	\$22,154.00	\$11,202.00	\$33,356.00	\$3,395.86	\$9,401.96	\$23,954.04	\$7,493.03	\$16,461.01	49.35%
	FUND: TURNER FOUNDATION - 26156	\$22,154.00	\$11,202.00	\$33,356.00	\$3,395.86	\$9,401.96	\$23,954.04	\$7,493.03	\$16,461.01	49.35%
27107.0000.00000.0000.000000.0000	UNDESIGNATED	\$12,519.00	\$25.00	\$12,544.00	\$0.00	\$0.00	\$12,544.00	\$4,378.42	\$8,165.58	65.10%
	FUND: 2012 GO BOND - 27107	\$12,519.00	\$25.00	\$12,544.00	\$0.00	\$0.00	\$12,544.00	\$4,378.42	\$8,165.58	65.10%
27127.0000.00000.0000.000000.0000	UNDESIGNATED	\$78,343.00	\$0.00	\$78,343.00	\$38.75	\$6,305.71	\$72,037.29	\$22,479.36	\$49,557.93	63.26%
	FUND: COMMUNITY SCHOOLS IMPLEMENTATION - 27127	\$78,343.00	\$0.00	\$78,343.00	\$38.75	\$6,305.71	\$72,037.29	\$22,479.36	\$49,557.93	63.26%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27130.0000.00000.0000.000000.0000	UNDESIGNATED	\$662.00	(\$121.00)	\$541.00	\$0.00	\$0.00	\$541.00	\$294.00	\$247.00	45.66%
	FUND: FEMININE HYGIENE PRODUCTS - 27130	\$662.00	(\$121.00)	\$541.00	\$0.00	\$0.00	\$541.00	\$294.00	\$247.00	45.66%
27149.0000.00000.0000.000000.0000	UNDESIGNATED	\$140,000.00	\$0.00	\$140,000.00	\$11,485.80	\$99,493.05	\$40,506.95	\$40,162.66	\$344.29	0.25%
	FUND: PREK INITIATIVE - 27149	\$140,000.00	\$0.00	\$140,000.00	\$11,485.80	\$99,493.05	\$40,506.95	\$40,162.66	\$344.29	0.25%
27201.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$1,902.00	\$1,902.00	\$0.00	\$0.00	\$1,902.00	\$0.00	\$1,902.00	100.00%
	FUND: SCHOOL LUNCH CO-PAY LAWS OF 2020 - 27201	\$0.00	\$1,902.00	\$1,902.00	\$0.00	\$0.00	\$1,902.00	\$0.00	\$1,902.00	100.00%
29102.0000.00000.0000.000000.0000	UNDESIGNATED	\$153,300.00	\$4,591.00	\$157,891.00	\$861.53	\$6,335.54	\$151,555.46	\$667.22	\$150,888.24	95.56%
	FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102	\$153,300.00	\$4,591.00	\$157,891.00	\$861.53	\$6,335.54	\$151,555.46	\$667.22	\$150,888.24	95.56%
31100.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$3,752,880.00	\$3,752,880.00	\$5,228.65	\$879,704.55	\$2,873,175.45	\$89,943.06	\$2,783,232.39	74.16%
	FUND: BOND BUILDING - 31100	\$0.00	\$3,752,880.00	\$3,752,880.00	\$5,228.65	\$879,704.55	\$2,873,175.45	\$89,943.06	\$2,783,232.39	74.16%
31600.0000.00000.0000.000000.0000	UNDESIGNATED	\$6,570.00	\$799.00	\$7,369.00	\$0.00	\$0.97	\$7,368.03	\$0.00	\$7,368.03	99.99%
	FUND: HB 33 - 31600	\$6,570.00	\$799.00	\$7,369.00	\$0.00	\$0.97	\$7,368.03	\$0.00	\$7,368.03	99.99%
31701.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,553,051.00	\$362,225.00	\$1,915,276.00	\$61,767.92	\$380,100.33	\$1,535,175.67	\$346,263.72	\$1,188,911.95	62.08%
	FUND: CAPITAL IMPROVEMENTS SB-9 - 31701	\$1,553,051.00	\$362,225.00	\$1,915,276.00	\$61,767.92	\$380,100.33	\$1,535,175.67	\$346,263.72	\$1,188,911.95	62.08%
31703.0000.00000.0000.000000.0000	UNDESIGNATED	\$12,973.00	\$0.00	\$12,973.00	\$0.00	\$0.00	\$12,973.00	\$0.00	\$12,973.00	100.00%
	FUND: SB-9 STATE MATCH - 31703	\$12,973.00	\$0.00	\$12,973.00	\$0.00	\$0.00	\$12,973.00	\$0.00	\$12,973.00	100.00%
31900.0000.00000.0000.000000.0000	UNDESIGNATED	\$562,666.00	\$229,542.00	\$792,208.00	\$14,650.87	\$347,424.02	\$444,783.98	\$81,565.44	\$363,218.54	45.85%
	FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900	\$562,666.00	\$229,542.00	\$792,208.00	\$14,650.87	\$347,424.02	\$444,783.98	\$81,565.44	\$363,218.54	45.85%
41000.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,045,558.00	\$0.00	\$1,045,558.00	\$197.06	\$516,397.51	\$529,160.49	\$0.00	\$529,160.49	50.61%
	FUND: DEBT SERVICES - 41000	\$1,045,558.00	\$0.00	\$1,045,558.00	\$197.06	\$516,397.51	\$529,160.49	\$0.00	\$529,160.49	50.61%
43000.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,085,442.00	\$0.00	\$1,085,442.00	\$86.97	\$503,974.45	\$581,467.55	\$0.00	\$581,467.55	53.57%
	FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000	\$1,085,442.00	\$0.00	\$1,085,442.00	\$86.97	\$503,974.45	\$581,467.55	\$0.00	\$581,467.55	53.57%
Grand Total:		\$10,868,630.00	\$4,657,587.00	\$15,526,217.00	\$555,480.03	\$6,854,564.19	\$8,671,652.81	\$2,031,988.19	\$6,639,664.62	42.76%

End of Report

Cimarron Municipal Schools

Date: 4/1/2021 - 4/30/2021

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	(\$164,919.00)	\$0.00	(\$164,919.00)	(\$4,543.58)	(\$133,439.19)	(\$31,479.81)	\$0.00	(\$31,479.81)	19.09%
11000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$11,667.00)	\$0.00	(\$11,667.00)	(\$693.59)	(\$5,912.27)	(\$5,754.73)	\$0.00	(\$5,754.73)	49.32%
11000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$22,000.00)	\$0.00	(\$22,000.00)	\$0.00	(\$4,922.78)	(\$17,077.22)	\$0.00	(\$17,077.22)	77.62%
11000.0000.41910.0000.000000.0000	RENTALS	(\$60,100.00)	\$0.00	(\$60,100.00)	(\$459.17)	(\$47,341.70)	(\$12,758.30)	\$0.00	(\$12,758.30)	21.23%
11000.0000.41923.0000.000000.0000	ADMINISTRATION - CATEGORICAL	(\$43,000.00)	\$0.00	(\$43,000.00)	\$0.00	(\$33,750.00)	(\$9,250.00)	\$0.00	(\$9,250.00)	21.51%
11000.0000.43101.0000.000000.0000	STATE EQUALIZATION GUARANTEE	(\$4,508,911.00)	\$45,746.00	(\$4,463,165.00)	(\$373,683.00)	(\$3,715,801.00)	(\$747,364.00)	\$0.00	(\$747,364.00)	16.75%
11000.0000.43120.0000.000000.0000	CHARTER SCHOOL ADMIN REVENUE	(\$19,187.00)	\$0.00	(\$19,187.00)	(\$1,420.52)	(\$15,260.46)	(\$3,926.54)	\$0.00	(\$3,926.54)	20.46%
11000.0000.44204.0000.000000.0000	FOREST RESERVE	\$0.00	\$0.00	\$0.00	(\$7,018.44)	(\$7,018.44)	\$7,018.44	\$0.00	\$7,018.44	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$4,829,784.00)	\$45,746.00	(\$4,784,038.00)	(\$387,818.30)	(\$3,963,445.84)	(\$820,592.16)	\$0.00	(\$820,592.16)	17.15%
	FUND: OPERATIONAL - 11000	(\$4,829,784.00)	\$45,746.00	(\$4,784,038.00)	(\$387,818.30)	(\$3,963,445.84)	(\$820,592.16)	\$0.00	(\$820,592.16)	17.15%
13000.0000.43206.0000.000000.0000	TRANSPORTATION DISTRIBUTION	(\$426,913.00)	\$22,339.00	(\$404,574.00)	(\$36,779.00)	(\$367,790.00)	(\$36,784.00)	\$0.00	(\$36,784.00)	9.09%
13000.0000.45303.0000.000000.0000	SALE OF REAL PROPERTY >25000	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	\$2,000.00	\$0.00	\$2,000.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$426,913.00)	\$22,339.00	(\$404,574.00)	(\$36,779.00)	(\$369,790.00)	(\$34,784.00)	\$0.00	(\$34,784.00)	8.60%
	FUND: PUPIL TRANSPORTATION - 13000	(\$426,913.00)	\$22,339.00	(\$404,574.00)	(\$36,779.00)	(\$369,790.00)	(\$34,784.00)	\$0.00	(\$34,784.00)	8.60%
21000.0000.41603.0000.000000.0000	FEES-ADULTS/FOOD SERVICES	(\$4,300.00)	\$0.00	(\$4,300.00)	(\$210.00)	(\$1,290.50)	(\$3,009.50)	\$0.00	(\$3,009.50)	69.99%
21000.0000.41604.0000.000000.0000	FEES-STUDENTS/FOOD SERVICES	(\$25,000.00)	\$0.00	(\$25,000.00)	\$0.00	(\$2,290.00)	(\$22,710.00)	\$0.00	(\$22,710.00)	90.84%
21000.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	(\$2,500.00)	(\$2,500.00)	\$0.00	\$0.00	(\$2,500.00)	\$0.00	(\$2,500.00)	100.00%
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)	(\$30,111.32)	(\$269,103.99)	\$54,207.99	\$0.00	\$54,207.99	-25.23%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$246,096.00)	(\$2,500.00)	(\$248,596.00)	(\$30,321.32)	(\$272,684.49)	\$24,088.49	\$0.00	\$24,088.49	-9.69%
	FUND: FOOD SERVICES - 21000	(\$246,096.00)	(\$2,500.00)	(\$248,596.00)	(\$30,321.32)	(\$272,684.49)	\$24,088.49	\$0.00	\$24,088.49	-9.69%
22000.0000.41701.0000.000000.0000	FEES - ACTIVITIES	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$1,654.00)	(\$1,654.00)	(\$8,346.00)	\$0.00	(\$8,346.00)	83.46%
22000.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	(\$1,915.00)	(\$1,915.00)	\$0.00	(\$1,915.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$10,000.00)	(\$1,915.00)	(\$11,915.00)	(\$1,654.00)	(\$3,569.00)	(\$8,346.00)	\$0.00	(\$8,346.00)	70.05%
	FUND: ATHLETICS - 22000	(\$10,000.00)	(\$1,915.00)	(\$11,915.00)	(\$1,654.00)	(\$3,569.00)	(\$8,346.00)	\$0.00	(\$8,346.00)	70.05%
24101.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$109,989.00)	(\$10,661.00)	(\$120,650.00)	(\$17,756.56)	(\$133,764.34)	\$13,114.34	\$0.00	\$13,114.34	-10.87%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$109,989.00)	(\$10,661.00)	(\$120,650.00)	(\$17,756.56)	(\$133,764.34)	\$13,114.34	\$0.00	\$13,114.34	-10.87%
	FUND: TITLE I - IASA - 24101	(\$109,989.00)	(\$10,661.00)	(\$120,650.00)	(\$17,756.56)	(\$133,764.34)	\$13,114.34	\$0.00	\$13,114.34	-10.87%
24106.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$122,987.00)	(\$32,575.00)	(\$155,562.00)	(\$11,609.65)	(\$105,575.04)	(\$49,986.96)	\$0.00	(\$49,986.96)	32.13%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$122,987.00)	(\$32,575.00)	(\$155,562.00)	(\$11,609.65)	(\$105,575.04)	(\$49,986.96)	\$0.00	(\$49,986.96)	32.13%
	FUND: ENTITLEMENT IDEA-B - 24106	(\$122,987.00)	(\$32,575.00)	(\$155,562.00)	(\$11,609.65)	(\$105,575.04)	(\$49,986.96)	\$0.00	(\$49,986.96)	32.13%
24109.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$12,217.00)	(\$5,323.00)	(\$17,540.00)	(\$1,891.10)	(\$8,715.74)	(\$8,824.26)	\$0.00	(\$8,824.26)	50.31%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$12,217.00)	(\$5,323.00)	(\$17,540.00)	(\$1,891.10)	(\$8,715.74)	(\$8,824.26)	\$0.00	(\$8,824.26)	50.31%
	FUND: PRESCHOOL IDEA-B - 24109	(\$12,217.00)	(\$5,323.00)	(\$17,540.00)	(\$1,891.10)	(\$8,715.74)	(\$8,824.26)	\$0.00	(\$8,824.26)	50.31%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
24132.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,536.72)	\$6,536.72	\$0.00	\$6,536.72	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,536.72)	\$6,536.72	\$0.00	\$6,536.72	0.00%
	FUND: IDEA-B RESULTS PLAN - 24132	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,536.72)	\$6,536.72	\$0.00	\$6,536.72	0.00%
24146.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$67,700.00)	(\$67,700.00)	\$0.00	\$0.00	(\$67,700.00)	\$0.00	(\$67,700.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$67,700.00)	(\$67,700.00)	\$0.00	\$0.00	(\$67,700.00)	\$0.00	(\$67,700.00)	100.00%
	FUND: CHARTER SCHOOLS - 24146	\$0.00	(\$67,700.00)	(\$67,700.00)	\$0.00	\$0.00	(\$67,700.00)	\$0.00	(\$67,700.00)	100.00%
24154.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$16,033.00)	(\$905.00)	(\$16,938.00)	\$0.00	(\$8,321.16)	(\$8,616.84)	\$0.00	(\$8,616.84)	50.87%
24154.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	(\$14,647.00)	\$0.00	(\$14,647.00)	\$0.00	\$0.00	(\$14,647.00)	\$0.00	(\$14,647.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$30,680.00)	(\$905.00)	(\$31,585.00)	\$0.00	(\$8,321.16)	(\$23,263.84)	\$0.00	(\$23,263.84)	73.65%
	FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154	(\$30,680.00)	(\$905.00)	(\$31,585.00)	\$0.00	(\$8,321.16)	(\$23,263.84)	\$0.00	(\$23,263.84)	73.65%
24189.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$10,000.00)	(\$20,000.00)	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$10,000.00)	(\$20,000.00)	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
	FUND: TITLE IV - 24189	(\$10,000.00)	(\$20,000.00)	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
24301.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$91,155.00)	\$0.00	(\$91,155.00)	(\$48,579.11)	(\$64,045.79)	(\$27,109.21)	\$0.00	(\$27,109.21)	29.74%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$91,155.00)	\$0.00	(\$91,155.00)	(\$48,579.11)	(\$64,045.79)	(\$27,109.21)	\$0.00	(\$27,109.21)	29.74%
	FUND: CARES ACT - 24301	(\$91,155.00)	\$0.00	(\$91,155.00)	(\$48,579.11)	(\$64,045.79)	(\$27,109.21)	\$0.00	(\$27,109.21)	29.74%
24305.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$30,271.00)	(\$30,271.00)	\$0.00	\$0.00	(\$30,271.00)	\$0.00	(\$30,271.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$30,271.00)	(\$30,271.00)	\$0.00	\$0.00	(\$30,271.00)	\$0.00	(\$30,271.00)	100.00%
	FUND: GEERF - 24305	\$0.00	(\$30,271.00)	(\$30,271.00)	\$0.00	\$0.00	(\$30,271.00)	\$0.00	(\$30,271.00)	100.00%
24306.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$9,676.00)	(\$9,676.00)	\$0.00	\$0.00	(\$9,676.00)	\$0.00	(\$9,676.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$9,676.00)	(\$9,676.00)	\$0.00	\$0.00	(\$9,676.00)	\$0.00	(\$9,676.00)	100.00%
	FUND: CARES/GEER - HEPA FILTERS - 24306	\$0.00	(\$9,676.00)	(\$9,676.00)	\$0.00	\$0.00	(\$9,676.00)	\$0.00	(\$9,676.00)	100.00%
25153.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$7,758.04)	(\$20,262.89)	(\$9,737.11)	\$0.00	(\$9,737.11)	32.46%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$7,758.04)	(\$20,262.89)	(\$9,737.11)	\$0.00	(\$9,737.11)	32.46%
	FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$7,758.04)	(\$20,262.89)	(\$9,737.11)	\$0.00	(\$9,737.11)	32.46%
25233.0000.44301.0000.000000.0000	OTHER RESTRICTED GRANTS-FED DIRECT	\$0.00	(\$30,895.00)	(\$30,895.00)	\$0.00	(\$5,782.71)	(\$25,112.29)	\$0.00	(\$25,112.29)	81.28%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$30,895.00)	(\$30,895.00)	\$0.00	(\$5,782.71)	(\$25,112.29)	\$0.00	(\$25,112.29)	81.28%
	FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233	\$0.00	(\$30,895.00)	(\$30,895.00)	\$0.00	(\$5,782.71)	(\$25,112.29)	\$0.00	(\$25,112.29)	81.28%
26156.0000.41921.0000.000000.0000	INSTUCTIONAL - CATEGORICAL	\$0.00	(\$13,100.00)	(\$13,100.00)	\$0.00	(\$13,100.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$13,100.00)	(\$13,100.00)	\$0.00	(\$13,100.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TURNER FOUNDATION - 26156	\$0.00	(\$13,100.00)	(\$13,100.00)	\$0.00	(\$13,100.00)	\$0.00	\$0.00	\$0.00	0.00%
27107.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,363.20)	\$6,363.20	\$0.00	\$6,363.20	0.00%
27107.0000.43204.0000.000000.0000	PRIOR YEAR BALANCES	(\$12,519.00)	(\$25.00)	(\$12,544.00)	\$0.00	\$0.00	(\$12,544.00)	\$0.00	(\$12,544.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$12,519.00)	(\$25.00)	(\$12,544.00)	\$0.00	(\$6,363.20)	(\$6,180.80)	\$0.00	(\$6,180.80)	49.27%
	FUND: 2012 GO BOND - 27107	(\$12,519.00)	(\$25.00)	(\$12,544.00)	\$0.00	(\$6,363.20)	(\$6,180.80)	\$0.00	(\$6,180.80)	49.27%
27126.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$28,383.85)	\$28,383.85	\$0.00	\$28,383.85	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$28,383.85)	\$28,383.85	\$0.00	\$28,383.85	0.00%
	FUND: COMMUNITY SCHOOLS PLANNING - 27126	\$0.00	\$0.00	\$0.00	\$0.00	(\$28,383.85)	\$28,383.85	\$0.00	\$28,383.85	0.00%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27127.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$150,000.00)	\$0.00	(\$150,000.00)	(\$10,911.12)	(\$10,911.12)	(\$139,088.88)	\$0.00	(\$139,088.88)	92.73%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$150,000.00)	\$0.00	(\$150,000.00)	(\$10,911.12)	(\$10,911.12)	(\$139,088.88)	\$0.00	(\$139,088.88)	92.73%
	FUND: COMMUNITY SCHOOLS IMPLEMENTATION - 27127	(\$150,000.00)	\$0.00	(\$150,000.00)	(\$10,911.12)	(\$10,911.12)	(\$139,088.88)	\$0.00	(\$139,088.88)	92.73%
27130.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$662.00)	\$121.00	(\$541.00)	\$0.00	\$0.00	(\$541.00)	\$0.00	(\$541.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$662.00)	\$121.00	(\$541.00)	\$0.00	\$0.00	(\$541.00)	\$0.00	(\$541.00)	100.00%
	FUND: FEMININE HYGIENE PRODUCTS - 27130	(\$662.00)	\$121.00	(\$541.00)	\$0.00	\$0.00	(\$541.00)	\$0.00	(\$541.00)	100.00%
27149.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$140,000.00)	\$0.00	(\$140,000.00)	(\$11,479.24)	(\$88,007.25)	(\$51,992.75)	\$0.00	(\$51,992.75)	37.14%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$140,000.00)	\$0.00	(\$140,000.00)	(\$11,479.24)	(\$88,007.25)	(\$51,992.75)	\$0.00	(\$51,992.75)	37.14%
	FUND: PREK INITIATIVE - 27149	(\$140,000.00)	\$0.00	(\$140,000.00)	(\$11,479.24)	(\$88,007.25)	(\$51,992.75)	\$0.00	(\$51,992.75)	37.14%
27201.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$1,902.00)	(\$1,902.00)	\$0.00	\$0.00	(\$1,902.00)	\$0.00	(\$1,902.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$1,902.00)	(\$1,902.00)	\$0.00	\$0.00	(\$1,902.00)	\$0.00	(\$1,902.00)	100.00%
	FUND: SCHOOL LUNCH CO-PAY LAWS OF 2020 - 27201	\$0.00	(\$1,902.00)	(\$1,902.00)	\$0.00	\$0.00	(\$1,902.00)	\$0.00	(\$1,902.00)	100.00%
29102.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	(\$5,494.00)	(\$5,494.00)	\$0.00	(\$5,652.81)	\$158.81	\$0.00	\$158.81	-2.89%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$5,494.00)	(\$5,494.00)	\$0.00	(\$5,652.81)	\$158.81	\$0.00	\$158.81	-2.89%
	FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102	\$0.00	(\$5,494.00)	(\$5,494.00)	\$0.00	(\$5,652.81)	\$158.81	\$0.00	\$158.81	-2.89%
31100.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,231.40)	\$12,231.40	\$0.00	\$12,231.40	0.00%
31100.0000.45110.0000.000000.0000	SALE OF BOND	\$0.00	\$0.00	\$0.00	(\$9,758.21)	(\$9,758.21)	\$9,758.21	\$0.00	\$9,758.21	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	(\$9,758.21)	(\$21,989.61)	\$21,989.61	\$0.00	\$21,989.61	0.00%
	FUND: BOND BUILDING - 31100	\$0.00	\$0.00	\$0.00	(\$9,758.21)	(\$21,989.61)	\$21,989.61	\$0.00	\$21,989.61	0.00%
31600.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	(\$96.77)	\$96.77	\$0.00	\$96.77	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$96.77)	\$96.77	\$0.00	\$96.77	0.00%
	FUND: HB 33 - 31600	\$0.00	\$0.00	\$0.00	\$0.00	(\$96.77)	\$96.77	\$0.00	\$96.77	0.00%
31701.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$824,203.00)	\$0.00	(\$824,203.00)	(\$19,333.79)	(\$564,159.81)	(\$260,043.19)	\$0.00	(\$260,043.19)	31.55%
31701.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$46,669.00)	\$0.00	(\$46,669.00)	(\$2,774.36)	(\$23,649.08)	(\$23,019.92)	\$0.00	(\$23,019.92)	49.33%
31701.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,907.95)	\$3,907.95	\$0.00	\$3,907.95	0.00%
31701.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	(\$100.00)	\$100.00	\$0.00	\$100.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$870,872.00)	\$0.00	(\$870,872.00)	(\$22,108.15)	(\$591,816.84)	(\$279,055.16)	\$0.00	(\$279,055.16)	32.04%
	FUND: CAPITAL IMPROVEMENTS SB-9 - 31701	(\$870,872.00)	\$0.00	(\$870,872.00)	(\$22,108.15)	(\$591,816.84)	(\$279,055.16)	\$0.00	(\$279,055.16)	32.04%
31900.0000.41500.0000.000000.0000	INTEREST INCOME	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$3,906.40)	(\$6,093.60)	\$0.00	(\$6,093.60)	60.94%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$3,906.40)	(\$6,093.60)	\$0.00	(\$6,093.60)	60.94%
	FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$3,906.40)	(\$6,093.60)	\$0.00	(\$6,093.60)	60.94%
41000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$483,995.00)	\$0.00	(\$483,995.00)	(\$19,705.75)	(\$604,438.50)	\$120,443.50	\$0.00	\$120,443.50	-24.89%
41000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$36,430.00)	\$0.00	(\$36,430.00)	(\$2,605.13)	(\$19,043.91)	(\$17,386.09)	\$0.00	(\$17,386.09)	47.72%
41000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$900.00)	\$0.00	(\$900.00)	\$0.00	(\$1,477.58)	\$577.58	\$0.00	\$577.58	-64.18%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$521,325.00)	\$0.00	(\$521,325.00)	(\$22,310.88)	(\$624,959.99)	\$103,634.99	\$0.00	\$103,634.99	-19.88%
	FUND: DEBT SERVICES - 41000	(\$521,325.00)	\$0.00	(\$521,325.00)	(\$22,310.88)	(\$624,959.99)	\$103,634.99	\$0.00	\$103,634.99	-19.88%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
43000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$451,064.00)	\$0.00	(\$451,064.00)	(\$8,696.51)	(\$225,294.08)	(\$225,769.92)	\$0.00	(\$225,769.92)	50.05%
43000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$50,118.00)	\$0.00	(\$50,118.00)	(\$851.73)	(\$10,411.39)	(\$39,706.61)	\$0.00	(\$39,706.61)	79.23%
43000.0000.41500.0000.000000.0000	INTEREST INCOME	(\$1,500.00)	\$0.00	(\$1,500.00)	\$0.00	(\$729.41)	(\$770.59)	\$0.00	(\$770.59)	51.37%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$502,682.00)	\$0.00	(\$502,682.00)	(\$9,548.24)	(\$236,434.88)	(\$266,247.12)	\$0.00	(\$266,247.12)	52.97%
	FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000	(\$502,682.00)	\$0.00	(\$502,682.00)	(\$9,548.24)	(\$236,434.88)	(\$266,247.12)	\$0.00	(\$266,247.12)	52.97%
	Grand Total:	(\$8,127,881.00)	(\$164,736.00)	(\$8,292,617.00)	(\$630,282.92)	(\$6,594,116.44)	(\$1,698,500.56)	\$0.00	(\$1,698,500.56)	20.48%

End of Report

**Cimarron Municipal Schools
May 2021 Board Meeting
Budget Adjustment Request(BAR) Approvals/Cash Transfers**

<u>TYPE OF BAR</u>	<u>BAR#</u>	<u>ACCOUNT</u>	<u>JUSTIFICATION</u>
MAINTENANCE	120	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	121	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	122	13000 - TRANSPORTATION	MAINTENANCE
VOID	123	21000 - FOOD SERVICES	
INCREASE	124	21000 - FOOD SERVICES	INCREASE
MAINTENANCE	125	24154 - TITLE II	MAINTENANCE
VOID	126	24189 - TITLE IV	
VOID	127	24301 - CARES	
TRANSFER	128	24301 - CARES	TRANSFER
MAINTENANCE	129	31900 - ED TECH	MAINTENANCE
INCREASE	130	27149 - PRE-K	INCREASE
DECREASE	131	24301 - CARES	DECREASE
MAINTENANCE	132	27127 - COMMUNITY SCHOOLS	MAINTENANCE
MAINTENANCE	133	27127 - COMMUNITY SCHOOLS	MAINTENANCE
MAINTENANCE	134	24106 - IDEA B	MAINTENANCE
MAINTENANCE	135	24106 - IDEA B	MAINTENANCE
TRANSFER	136	24106 - IDEA B	TRANSFER

PLEASE SEE ATTACHED BARS FOR DETAILED INFORMATION

Bar Increases/Decreases:

*****REQUEST PERMISSION TO PROCESS BARS FOR 2020-2021
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: 008-000-2021-0120-M
 Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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 2020 12:00AM	To: Jun 30 2021 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	0000 No Program	1611 Substitutes-Sick Leave	\$23,000	(\$1,500)	\$21,500	
11000 Operational	1000 Instruction	51300 Additional Compensation	4040 Extended Learning Time Programs	1411 Teachers-Grades 1-12	\$164,986	(\$8,368)	\$156,618	
11000 Operational	1000 Instruction	51300 Additional Compensation	4040 Extended Learning Time Programs	0000 No Job Class		\$8,368	\$8,368	
11000 Operational	1000 Instruction	51300 Additional Compensation	9000 Co-Curricular and Extra-Curricular Activities	1618 Athletics Salaries	\$48,850	\$1,500	\$50,350	
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: 008-000-2021-0121-M
 Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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 2020 12:00AM To: Jun 30 2021 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	2600 Operation & Maintenance of Plant	54416 Communication Services	0000 No Program	0000 No Job Class	\$35,000	(\$7,500)	\$27,500	
11000 Operational	2600 Operation & Maintenance of Plant	54411 Electricity	0000 No Program	0000 No Job Class	\$75,000	\$5,000	\$80,000	
11000 Operational	2600 Operation & Maintenance of Plant	54412 Natural Gas (Buildings)	0000 No Program	0000 No Job Class	\$35,000	\$2,500	\$37,500	
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: 008-000-2021-0122-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
	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
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	1622 Bus Drivers	\$63,969	(\$5,498)	\$58,471	
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	1611 Substitutes-Sick Leave	\$5,000	(\$1,000)	\$4,000	
13000 Pupil Transportation	2700 Student Transportation	51300 Additional Compensation	0000 No Program	1622 Bus Drivers	\$2,500	(\$1,399)	\$1,101	
13000 Pupil Transportation	2700 Student Transportation	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$34,106	(\$6,500)	\$27,606	
13000 Pupil Transportation	2700 Student Transportation	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$4,927	(\$1,000)	\$3,927	
13000 Pupil Transportation	2700 Student Transportation	52210 FICA Payments	0000 No Program	0000 No Job Class	\$14,635	(\$1,900)	\$12,735	
13000 Pupil Transportation	2700 Student Transportation	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$4,007	(\$1,000)	\$3,007	
13000 Pupil Transportation	2700 Student Transportation	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$11,780	(\$4,000)	\$7,780	
13000 Pupil Transportation	2700 Student Transportation	52312 Life	0000 No Program	0000 No Job Class	\$552	(\$150)	\$402	
13000 Pupil Transportation	2700 Student Transportation	52313 Dental	0000 No Program	0000 No Job Class	\$1,402	(\$675)	\$727	
13000 Pupil Transportation	2700 Student Transportation	52314 Vision	0000 No Program	0000 No Job Class	\$244	(\$125)	\$119	
13000 Pupil Transportation	2700 Student Transportation	54411 Electricity	0000 No Program	0000 No Job Class	\$4,000	(\$600)	\$3,400	
13000 Pupil Transportation	2700 Student Transportation	54412 Natural Gas (Buildings)	0000 No Program	0000 No Job Class	\$2,500	(\$200)	\$2,300	

13000 Pupil Transportation	2700 Student Transportation	54416 Communication Services	0000 No Program	0000 No Job Class	\$4,450	(\$1,500)	\$2,950
13000 Pupil Transportation	2700 Student Transportation	56211 Gasoline	0000 No Program	0000 No Job Class	\$5,000	(\$5,000)	
13000 Pupil Transportation	2700 Student Transportation	56212 Diesel Fuel	0000 No Program	0000 No Job Class	\$30,000	(\$1,750)	\$28,250
13000 Pupil Transportation	2700 Student Transportation	56214 Lubricants/Anti-Freeze	0000 No Program	0000 No Job Class	\$5,000	(\$1,500)	\$3,500
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	1612 Substitutes-Other Leave	\$9,000	\$3,100	\$12,100
13000 Pupil Transportation	2700 Student Transportation	53711 Other Charges	0000 No Program	0000 No Job Class	\$3,000	\$7,000	\$10,000
13000 Pupil Transportation	2700 Student Transportation	54314 Maintenance & Repair - Buses	0000 No Program	0000 No Job Class	\$13,500	\$5,025	\$18,525
13000 Pupil Transportation	2700 Student Transportation	55813 Employee Travel - Non-Teachers	0000 No Program	0000 No Job Class	\$600	\$575	\$1,175
13000 Pupil Transportation	2700 Student Transportation	55916 Bus Inspections	0000 No Program	0000 No Job Class	\$2,141	\$40	\$2,181
13000 Pupil Transportation	2700 Student Transportation	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$28,430	\$13,407	\$41,837
13000 Pupil Transportation	2700 Student Transportation	56215 Tires/Tubes	0000 No Program	0000 No Job Class	\$2,482	\$4,650	\$7,132
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: 008-000-2021-0123-M
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Maintenance

Fiscal Year: 2020-2021

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact:

Total Approved Budget (Flowthrough):

Phone:

Email:

FLOWTHROUGH ONLY

Budget Period: Jul 1 2020 12:00AM

To: Jun 30 2021 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
					Indirect Cost			
					DOC. TOTAL	\$0		

Void/Disapproval Reason: INCORRECT BAR TYPE

Justification:

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.

Approvals by Digital Signature

Name	Role	Date
Mary Sciacca		5/13/2021 3:48:54 PM

Voided

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: 008-000-2021-0124-I

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2020-2021

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 2020 12:00AM	To: Jun 30 2021 12:00AM
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Revenue 21000.0000.44500 \$42,855

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21000	3100 Food Services Operations	53414 Other Services	0000 No Program	0000 No Job Class	\$255,723	\$42,855	\$298,578	
Sub Total						\$42,855		
Indirect Cost								
DOC. TOTAL						\$42,855		

Justification:

Increase

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: 008-000-2021-0125-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

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Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	53330 Professional Development	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$22,688	(\$7,713)	\$14,975	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	51300 Additional Compensation	1010 Regular Education (K- 12) Programs	1411 Teachers- Grades 1-12		\$7,488	\$7,488	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$1,021	\$100	\$1,121	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$150	\$25	\$175	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$440	\$100	\$540	
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: 008-000-2021-0126-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: mseiacca@cimarronschools.org

FLOWTHROUGH ONLY	Budget Period: 07/01/2020	To: 06/30/2021
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
					Indirect Cost			
					DOC. TOTAL	\$0		

Void/Disapproval Reason: BAR NOT NEEDED

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.

Approvals by Digital Signature

Name	Role	Date
Mary Sciacca		5/14/2021 9:23:46 AM

Voided

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: 008-000-2021-0127-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2020-2021

Entity Name: Cimarron

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact:

Total Approved Budget (Flowthrough):

Phone:

Email:

FLOWTHROUGH ONLY	Budget Period: Jul 1 2020 12:00AM	To: Jun 30 2021 12:00AM
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

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Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
					Indirect Cost			
					DOC. TOTAL	\$0		

Void/Disapproval Reason: INCORRECT BAR TYPE

Justification:

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.

Approvals by Digital Signature		
Name	Role	Date
Mary Sciacca		5/13/2021 4:15:19 PM

Voided

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: 008-000-2021-0128-T

Fund Type: Flowthrough

Adjustment Type: Transfer

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
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
24301 CARES Act	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	1216 Health Assistants	\$1,131	(\$619)	\$512	
24301 CARES Act	2100 Support Services-Students	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$250	(\$177)	\$73	
24301 CARES Act	2100 Support Services-Students	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$150	(\$139)	\$11	
24301 CARES Act	2100 Support Services-Students	52210 FICA Payments	0000 No Program	0000 No Job Class	\$150	(\$127)	\$23	
24301 CARES Act	2100 Support Services-Students	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$50	(\$44)	\$6	
24301 CARES Act	2100 Support Services-Students	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$1,500	(\$1,010)	\$490	
24301 CARES Act	2100 Support Services-Students	52312 Life	0000 No Program	0000 No Job Class	\$50	(\$48)	\$2	
24301 CARES Act	2100 Support Services-Students	52313 Dental	0000 No Program	0000 No Job Class	\$100	(\$90)	\$10	
24301 CARES Act	2100 Support Services-Students	52314 Vision	0000 No Program	0000 No Job Class	\$25	(\$23)	\$2	
24301 CARES Act	2100 Support Services-Students	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class	\$25	(\$24)	\$1	
24301 CARES Act	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class	\$5	\$5	\$10	
24301 CARES Act	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K-12) Programs	0000 No Job Class	\$40,920	\$2,296	\$43,216	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Transfer

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: 008-000-2021-0129-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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 2020 12:00AM	To: Jun 30 2021 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
31900 Ed. Technology Equipment Act	4000 Capital Outlay	56113 Software	0000 No Program	0000 No Job Class	\$104,542	(\$3,000)	\$101,542	
31900 Ed. Technology Equipment Act	4000 Capital Outlay	54416 Communication Services	0000 No Program	0000 No Job Class	\$15,500	\$3,000	\$18,500	
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: 008-000-2021-0130-I
 Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Revenue 27149.0000.43202 \$9,666

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27149 PreK Initiative	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$9,666	\$9,666	
Sub Total						\$9,666		
Indirect Cost								
DOC. TOTAL						\$9,666		

Justification:

Increase

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: 008-000-2021-0131-D

Fund Type: Flowthrough

Adjustment Type: Decrease

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Revenue 24301.0000.44500 (\$223)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24301 CARES Act	2100 Support Services-Students	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$1,500	(\$223)	\$1,277	
Sub Total						(\$223)		
Indirect Cost								
DOC. TOTAL						(\$223)		

Justification:

Decrease

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: 008-000-2021-0132-M
 Fund Type: Flowthrough
 Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
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
27127 Community Schools Implementation Grant	1000 Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$300	(\$150)	\$150	
27127 Community Schools Implementation Grant	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class		\$150	\$150	
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: 008-000-2021-0133-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: msclacca@cimarronschools.org

FLOWTHROUGH ONLY	Budget Period: 07/01/2020	To: 06/30/2021
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
27127 Community Schools Implementation Grant	3300 Community Services Operations	55915 Other Contract Services	0000 No Program	0000 No Job Class	\$58,500	(\$33,596)	\$24,904	
27127 Community Schools Implementation Grant	3300 Community Services Operations	53330 Professional Development	0000 No Program	0000 No Job Class	\$1,000	\$14,715	\$15,715	
27127 Community Schools Implementation Grant	3300 Community Services Operations	55818 Other Travel - Non-Employees	0000 No Program	0000 No Job Class	\$2,000	\$2,000	\$4,000	
27127 Community Schools Implementation Grant	3300 Community Services Operations	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$6,000	\$16,881	\$22,881	
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: 008-000-2021-0134-M
 Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
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
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$1,272	(\$25)	\$1,247	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$753	(\$33)	\$720	
24106 Entitlement IDEA-B	1000 Instruction	53330 Professional Development	2000 Special Programs	0000 No Job Class	\$156	(\$156)		
24106 Entitlement IDEA-B	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K-12) Programs	0000 No Job Class	\$482	(\$482)		
24106 Entitlement IDEA-B	1000 Instruction	51300 Additional Compensation	2000 Special Programs	1412 Teachers-Special Education	\$1,000	\$571	\$1,571	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$8,720	\$101	\$8,821	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$3,034	\$15	\$3,049	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class	\$23	\$9	\$32	
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: 008-000-2021-0135-M
 Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2020-2021

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: 07/01/2020	To: 06/30/2021
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
24106 Entitlement IDEA-B	2400 Support Services-School Administration	51300 Additional Compensation	0000 No Program	1112 Principals	\$4,000	(\$145)	\$3,855	
24106 Entitlement IDEA-B	2100 Support Services-Students	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class	\$8	\$15	\$23	
24106 Entitlement IDEA-B	2400 Support Services-School Administration	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$453	\$50	\$503	
24106 Entitlement IDEA-B	2400 Support Services-School Administration	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$65	\$15	\$80	
24106 Entitlement IDEA-B	2400 Support Services-School Administration	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$42	\$15	\$57	
24106 Entitlement IDEA-B	2500 Central Services	52210 FICA Payments	0000 No Program	0000 No Job Class		\$50	\$50	
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: 008-000-2021-0136-T
 Fund Type: Flowthrough

Adjustment Type: Transfer

Fiscal Year: 2020-2021

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: msclacca@cimarronschools.org

FLOWTHROUGH ONLY	
Budget Period: 07/01/2020	To: 06/30/2021
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
24106 Entitlement IDEA-B	2400 Support Services-School Administration	51300 Additional Compensation	0000 No Program	1112 Principals	\$4,000	(\$200)	\$3,800	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$3,034	\$200	\$3,234	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Transfer

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

April 2021

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	\$208,993.46	\$3,963,445.84	(\$3,219,249.82)	\$78,767.99	\$1,031,957.47	\$943,046.25	\$88,911.22
13000	PUPIL TRANSPORTATION	\$0.00	\$369,790.00	(\$279,771.37)	\$0.00	\$90,018.63	\$90,023.89	(\$5.26)
14000	INSTRUCTIONAL MATERIALS	\$34,140.84	\$0.00	\$0.00	\$0.00	\$34,140.84	\$34,140.84	\$0.00
21000	FOOD SERVICES	\$55,410.34	\$272,684.49	(\$285,239.71)	\$0.00	\$42,855.12	\$42,855.12	\$0.00
22000	ATHLETICS	\$27,472.11	\$3,569.00	(\$2,794.68)	\$0.00	\$28,246.43	\$28,246.43	\$0.00
23200	ZANE CD SCHOLARSHIP	\$12,724.35	\$15.39	\$0.00	\$0.00	\$12,739.74	\$12,739.74	\$0.00
23201	CARDWELL SCHOLARSHIP CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23202	MASONIC SCHOLARSHIP	\$12,446.57	\$0.00	\$0.00	\$0.00	\$12,446.57	\$12,446.57	\$0.00
23400	CHS ANNUAL YEARBOOK	\$530.24	\$25.00	(\$100.00)	\$0.00	\$455.24	\$455.24	\$0.00
23401	ACTIVITY INTEREST	\$5,011.57	\$737.38	\$0.00	\$0.00	\$5,748.95	\$5,748.95	\$0.00
23402	CHS ART	\$1,417.75	\$0.00	(\$110.15)	\$0.00	\$1,307.60	\$1,307.60	\$0.00
23403	CHS RAM PRIDE BOOSTER CLUB	\$19,775.10	\$2,296.25	(\$1,991.23)	\$0.00	\$20,080.12	\$20,080.12	\$0.00
23404	JOHN/BEVERLY CARDWELL SCHOLARSHIP FUND	\$57,556.21	\$25,000.00	(\$38,934.95)	\$0.00	\$43,621.26	\$43,621.26	\$0.00
23405	JUAN MARTINEZ SCHOLARSHIP FUND	\$19,302.97	\$0.00	(\$1,000.00)	\$0.00	\$18,302.97	\$18,302.97	\$0.00
23406	CHS CHEERLEADERS	\$540.30	\$0.00	\$0.00	\$0.00	\$540.30	\$540.30	\$0.00
23407	FAMILY GROUP 6-8	\$6,052.95	\$140.00	\$0.00	\$0.00	\$6,192.95	\$6,192.95	\$0.00
23408	CEMOP	\$1,056.28	\$0.00	(\$793.67)	\$0.00	\$262.61	\$262.61	\$0.00
23409	CEMS YEARBOOK	\$812.12	\$115.00	(\$357.00)	\$0.00	\$570.12	\$570.12	\$0.00
23410	CEMS ACTIVITY	\$2,188.08	\$695.60	(\$480.35)	\$0.00	\$2,403.33	\$2,403.33	\$0.00
23411	CEMS ART	\$148.28	\$0.00	\$0.00	\$0.00	\$148.28	\$148.28	\$0.00
23412	CES PEEWEE BB	\$0.00	\$0.00	\$0.00	\$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	\$1,093.06	\$0.00	\$0.00	\$0.00	\$1,093.06	\$1,093.06	\$0.00
23416	DISTRICT NURSE	\$1,920.10	\$500.00	(\$878.51)	\$0.00	\$1,541.59	\$1,541.59	\$0.00
23417	CHS CLASS OF 2020	\$5,960.41	\$0.00	\$0.00	\$0.00	\$5,960.41	\$5,960.41	\$0.00
23419	CHS CLASS OF 2021	\$6,031.52	\$0.00	(\$439.00)	\$0.00	\$5,592.52	\$5,592.52	\$0.00
23420	CHS CLASS OF 2018	\$146.44	\$0.00	(\$146.44)	\$0.00	\$0.00	\$0.00	\$0.00
23421	CHS CLASS OF 2019	\$825.29	\$0.00	(\$825.29)	\$0.00	\$0.00	\$0.00	\$0.00
23422	CHS CLASS OF 2023	\$487.00	\$3,974.00	(\$2,653.00)	\$0.00	\$1,808.00	\$1,808.00	\$0.00
23424	CMS STUDENT COUNCIL	\$593.80	\$0.00	\$0.00	\$0.00	\$593.80	\$593.80	\$0.00
23425	CMS 8TH GRADE DANCE	\$284.50	\$0.00	\$0.00	\$0.00	\$284.50	\$284.50	\$0.00
23426	ENEMS ACTIVITY	\$10,955.49	\$1,349.47	(\$1,177.33)	\$0.00	\$11,127.63	\$11,127.63	\$0.00
23427	ENEMS STAFF	\$80.39	\$0.00	\$0.00	\$0.00	\$80.39	\$80.39	\$0.00
23428	ENMS BARN FUND	\$13,704.11	\$2,000.00	(\$6,556.97)	\$0.00	\$9,147.14	\$9,147.14	\$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	\$1,914.67	\$0.00	\$0.00	\$0.00	\$1,914.67	\$1,914.67	\$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	\$1,897.92	\$0.00	\$0.00	\$0.00	\$1,897.92	\$1,897.92	\$0.00
23435	EN PBIS COMMITTEE	\$1,461.73	\$119.30	(\$333.44)	\$0.00	\$1,247.59	\$1,247.59	\$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>
23436	SNOW INDUSTRIES	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00
23440	CHS ACTIVITY	\$1,443.09	\$751.57	(\$1,128.00)	\$0.00	\$1,066.66	\$1,066.66	\$0.00
23442	CHS STUDENT COUNCIL	\$114.18	\$0.00	\$146.44	\$0.00	\$260.62	\$260.62	\$0.00
23445	CHS TEACHERS	\$471.64	\$0.00	\$0.00	\$0.00	\$471.64	\$471.64	\$0.00
23446	BAND-MUSIC PROGRAM	\$9,609.90	\$10,280.00	(\$9,720.64)	\$0.00	\$10,169.26	\$10,169.26	\$0.00
23448	SKI CLUB	\$1,037.23	\$0.00	\$0.00	\$0.00	\$1,037.23	\$1,037.23	\$0.00
23449	FFA	\$1,430.54	\$3,437.00	(\$1,617.05)	\$0.00	\$3,250.49	\$3,250.49	\$0.00
23450	CHS NATIONAL HONOR SOCIETY	\$192.63	\$0.00	\$182.04	\$0.00	\$374.67	\$374.67	\$0.00
23451	CHS RAMSHORN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23452	CHS RHOR	\$473.33	\$0.00	\$0.00	\$0.00	\$473.33	\$473.33	\$0.00
23454	CHS SHOP	\$7,669.55	\$0.00	\$0.00	\$0.00	\$7,669.55	\$7,669.55	\$0.00
23455	CHS LASER SHOP/BUSINESS	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00	\$0.00
23456	CHS DRAMA CLUB	\$229.56	\$0.00	\$0.00	\$0.00	\$229.56	\$229.56	\$0.00
23457	CHS SNACK PANTRY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23458	CEMS HALOS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23460	ZANE SCHOLARSHIP	\$606.87	\$0.00	\$0.00	\$0.00	\$606.87	\$606.87	\$0.00
23461	STAFF EVENT DONATION	\$252.98	\$171.16	\$0.00	\$0.00	\$424.14	\$424.14	\$0.00
23463	ENEMS LIBRARY	\$794.65	\$0.00	\$0.00	\$0.00	\$794.65	\$794.65	\$0.00
23464	ENES K-2 TEACHERS	\$3,247.08	\$0.00	(\$68.17)	\$0.00	\$3,178.91	\$3,178.91	\$0.00
23465	ENES 3-5 TEACHERS	\$12,732.22	\$0.00	\$0.00	\$0.00	\$12,732.22	\$12,732.22	\$0.00
23470	EN TUTORING PROGRAM	\$2,130.22	\$0.00	\$0.00	\$0.00	\$2,130.22	\$2,130.22	\$0.00
23471	ENEMS CENTURY LINK	\$205.00	\$0.00	\$0.00	\$0.00	\$205.00	\$205.00	\$0.00
23479	CHS GRAPHIC ARTS	\$215.30	\$0.00	\$0.00	\$0.00	\$215.30	\$215.30	\$0.00
23482	CHS BROADCAST	\$395.75	\$0.00	\$0.00	\$0.00	\$395.75	\$395.75	\$0.00
23483	CHS DESIGN	\$6,797.05	\$0.00	\$0.00	\$0.00	\$6,797.05	\$6,797.05	\$0.00
23485	ENMS JUNIOR CHAMBER	\$1,795.82	\$0.00	\$0.00	\$0.00	\$1,795.82	\$1,795.82	\$0.00
23486	DISTRICT SAMS REWARDS	\$12.80	\$0.00	\$0.00	\$0.00	\$12.80	\$12.80	\$0.00
23487	WERC ENVIRONMENTAL DESIGN	\$230.83	\$0.00	\$0.00	\$0.00	\$230.83	\$230.83	\$0.00
23488	DISTRICT ATHLETICS	\$8,932.69	\$0.00	(\$900.00)	\$0.00	\$8,032.69	\$8,032.69	\$0.00
24101	TITLE I - IASA	\$0.00	\$133,764.34	(\$82,192.21)	(\$13,683.85)	\$37,888.28	\$51,572.13	(\$13,683.85)
24106	ENTITLEMENT IDEA-B	\$0.00	\$105,575.04	(\$103,001.63)	(\$24,663.26)	(\$22,089.85)	\$10,417.85	(\$32,507.70)
24109	PRESCHOOL IDEA-B	\$0.00	\$8,715.74	(\$10,603.12)	\$0.00	(\$1,887.38)	(\$1,887.38)	\$0.00
24118	FRESH FRUIT AND VEGETABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24120	IDEA-B RISK POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24132	IDEA-B RESULTS PLAN	\$0.00	\$6,536.72	\$0.00	(\$6,536.72)	\$0.00	\$6,536.72	(\$6,536.72)
24146	CHARTER SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24154	TEACHER/PRINCIPAL TRAINING & RECRUITING	\$0.00	\$8,321.16	(\$11,569.79)	(\$5,347.85)	(\$8,596.48)	(\$3,248.63)	(\$5,347.85)
24183	USDA EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24189	TITLE IV	\$0.00	\$0.00	(\$20,754.72)	\$0.00	(\$20,754.72)	(\$20,754.72)	\$0.00
24301	CARES ACT	\$0.00	\$64,045.79	(\$73,857.63)	\$5,000.00	(\$4,811.84)	(\$1,087.87)	(\$3,723.97)
24305	GEERF	\$0.00	\$0.00	(\$5,799.11)	\$0.00	(\$5,799.11)	(\$5,799.11)	\$0.00
24306	CARES/GEER - HEPA FILTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25153	TITLE XIX MEDICAID 3/21 YEARS	\$0.08	\$20,262.89	(\$17,725.42)	\$554.32	\$3,091.87	\$6,693.77	(\$3,601.90)
25214	TEACHER QUALITY ENHANCEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25233	RURAL EDUCATION ACHIEVEMENT PROGRAM	\$0.00	\$5,782.71	(\$7,016.75)	\$987.01	(\$247.03)	(\$247.03)	\$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>
26156	TURNER FOUNDATION	\$20,256.28	\$13,100.00	(\$9,401.96)	\$0.00	\$23,954.32	\$23,954.32	\$0.00
26179	A PLUS FOR ENERGY	\$870.56	\$0.00	\$0.00	\$0.00	\$870.56	\$870.56	\$0.00
27103	2009 DUAL CREDIT IM/HB2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27106	2010 GO BONDS STUDENT LIBRARY FUND SB1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27107	2012 GO BOND	\$0.00	\$6,363.20	\$0.00	(\$6,363.20)	\$0.00	\$6,363.20	(\$6,363.20)
27109	INSTRUCTIONAL MATERIALS-GAA 2019	\$0.95	\$0.00	\$0.00	\$0.00	\$0.95	\$0.95	\$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	\$28,383.85	\$0.00	(\$28,383.85)	\$0.00	\$28,383.85	(\$28,383.85)
27127	COMMUNITY SCHOOLS IMPLEMENTATION	\$0.00	\$10,911.12	(\$13,465.58)	\$0.00	(\$2,554.46)	(\$2,554.46)	\$0.00
27130	FEMININE HYGIENE PRODUCTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$88,007.25	(\$99,493.05)	\$0.00	(\$11,485.80)	(\$11,485.80)	\$0.00
27155	BREAKFAST FOR ELEM STUDENTS	\$0.00	\$0.00	\$0.00	(\$330.59)	(\$330.59)	\$0.00	(\$330.59)
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
27201	SCHOOL LUNCH CO-PAY LAWS OF 2020	\$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)	\$152,396.74	\$5,652.81	(\$6,335.54)	\$0.00	\$151,714.01	\$151,714.01	\$0.00
31100	BOND BUILDING	\$3,752,880.47	\$21,989.61	(\$879,704.55)	\$0.00	\$2,895,165.53	\$2,895,165.53	\$0.00
31600	HB 33	\$7,364.02	\$96.77	(\$0.97)	\$0.00	\$7,459.82	\$7,459.82	\$0.00
31700	STATE MATCH SB-9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31701	CAPITAL IMPROVEMENTS SB-9	\$1,044,403.31	\$591,816.84	(\$377,518.88)	\$0.00	\$1,258,701.27	\$1,258,701.27	\$0.00
31703	SB-9 STATE MATCH	\$12,973.00	\$0.00	\$0.00	\$0.00	\$12,973.00	\$12,973.00	\$0.00
31900	ED. TECHNOLOGY EQUIPMENT ACT	\$782,208.73	\$3,906.40	(\$347,424.02)	\$0.00	\$438,691.11	\$438,691.11	\$0.00
41000	DEBT SERVICES	\$542,317.62	\$624,959.99	(\$516,397.51)	\$0.00	\$650,880.10	\$650,880.10	\$0.00
43000	TOTAL ED. TECH. DEBT SERVICE SUBFUND	\$612,670.65	\$236,434.88	(\$503,974.45)	\$0.00	\$345,131.08	\$345,131.08	\$0.00
	Grand Total:	\$7,504,018.45	\$6,645,723.56	(\$6,943,175.18)	\$0.00	\$7,206,566.83	\$7,218,140.50	(\$11,573.67)

End of Report

CIMARRON MUNICIPAL SCHOOLS

To: Board Members
From: Mary Sciacca
Date: May 1, 2021
Re: Variance explanations for April 2021

11000 Operational	Intra-Fund Loans paid that crossed fiscal years	\$88,911.22
13000 Transportation	NMPSIA	(\$5.26)
24101 Title I	Intra-Fund Loans paid that crossed fiscal years	(\$13,683.85)
24106 Entitlement IDEA B	Intra-Fund Loans paid that crossed fiscal years	(\$24,663.26)
24106 Entitlement IDEA B	Journal Entry generated for MVHS Flowthrough Grant RfR	(\$7,844.44)
24132 IDEA-B	Intra-Fund Loans paid that crossed fiscal years	(\$6,536.72)
24154 Title II	Intra-Fund Loans paid that crossed fiscal years	(\$5,347.85)
24301 Entitlement IDEA B	Journal Entry generated for MVHS Flowthrough Grant RfR	(\$3,723.97)
25153 MEDICAID	Intra-Fund Loans paid that crossed fiscal years	(\$3,601.90)
27107 GEO BOND	Intra-Fund Loans paid that crossed fiscal years	(\$6,363.20)
27126 COMMUNITY SCHOOL	Intra-Fund Loans paid that crossed fiscal years	(\$28,383.85)
27155 BREAKFAST FOR ELEMENTARY	Intra-Fund Loans paid that crossed fiscal years	(\$330.59)

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 (20-21) for last year (19-20) as RFR's were received in August.

It will show as a variance until the new year.

NM State Treasurer's Office Investment Pool - LGIP

April 2021

4/1/2021	0.056	
4/2/2021	0.084	
4/5/2021	0.084	
4/6/2021	0.084	
4/7/2021	0.084	
4/8/2021	0.086	
4/9/2021	0.084	
4/12/2021	0.084	
4/13/2021	0.084	
4/14/2021	0.084	
4/15/2021	0.083	
4/16/2021	0.080	
4/19/2021	0.079	
4/20/2021	0.069	
4/21/2021	0.069	
4/22/2021	0.067	
4/23/2021	0.087	
4/26/2021	0.067	
4/27/2021	0.067	
4/28/2021	0.067	
4/29/2021	0.067	
4/30/2021	0.064	
Average	0.076	0.500

Cimarron Municipal Schools

Non-Check Batch Listing

Date: 04/01/2021 - 04/30/2021

4/15/2021	INTERNATIONAL BANK	\$84,859.67	4102
4/15/2021	INTERNATIONAL BANK-EFTPS	\$25,653.17	4103
4/30/2021	INTERNATIONAL BANK	\$87,647.45	4105
4/30/2021	INTERNATIONAL BANK-EFTPS	\$26,605.87	4106
4/30/2021	INTERNATIONAL BANK-403B COMMON REMITTER	\$3,334.50	4108
5/1/2021	EDUCATIONAL RETIREMENT BOARD	\$65,193.11	4109
4/30/2021	INTERNATIONAL BANK-RETIREE	\$7,919.09	4110
4/30/2021	NEW MEXICO TAX & REVENUE DEPT	\$6,416.54	4112
4/30/2021	INTERNATIONAL BANK-NMPSIA	\$57,315.22	4113
	Total Amount:	\$364,944.62	

8000 DISTRICT

8033 CES
8034 CHS
8036 CMS
8047 ENES
8048 ENMS

PUBLIC APPROVED BOND	\$ 6,000,000.00
BOND SOLD	\$4,000,000.00
UNSOLD BONDS	\$ 2,000,000.00

BOND EXPENDITURES

PO#		PAID	ENCUMBRANCE	TOTAL	NOTES
BOND FEES					
20102	MODRELL SPERLING	\$ 21,905.78	\$ -	\$ 21,905.78	
20026	IN BANK - BOKF, NA	\$ 323.63	\$ -	\$ 323.63	
	STIFEL	\$31,823.13	\$ -	\$ 31,823.13	
	TOTAL OTHER SERVICES	\$ 54,052.54	\$ -	\$ 54,052.54	
1921101	CHS-STOVEN CONSTRUCTION 19-20	\$ 137,779.91	\$ -	\$ 137,779.91	
20028	CHS-STOVEN CONSTRUCTION 20-21	\$ 452,843.95	\$ -	\$ 452,843.95	
	TOTAL BOND CHS	\$ 590,623.86	\$ -	\$ 590,623.86	
1920633	ENEMS-CES-LIVING DESIGNS GROUP 19-20	\$ 103,513.24	\$ -	\$ 103,513.24	
20008	ENEMS-CES-LIVING DESIGNS GROUP 20-21	\$ 171,142.82	\$ 89,943.06	\$ 261,085.88	
1921052	ENEMS-TAOS LAND SERVICES-SURVEY	\$ 8,720.60	\$ -	\$ 8,720.60	
1921149	ENEMS-JODY TRUJILLO	\$ -	\$ -	\$ -	UNABLE TO START ROOFING PROJECT
20119	ENEMS-ABEYTA ENGINEERING-GRADING & DRAINAGE	\$ 11,500.00	\$ -	\$ 11,500.00	
20187	ENEMS-EVERGUARD ROOFING, LLC	\$ 185,881.96	\$ -	\$ 185,881.96	REPLACEMENT CONTRACTOR FOR ROOFING PROJECT
20236	ENEMS-GEO Test	\$ 4,283.28	\$ -	\$ 4,283.28	
	TOTAL BOND ENEMS	\$ 485,041.90	\$ 89,943.06	\$ 574,984.96	
	Total BOND	\$ 1,129,718.30	\$ 89,943.06	\$ 1,219,661.36	

SB-9 EXPENDITURES

PO#		PAID	ENCUMBRANCE	TOTAL
1920111	CHS-CES - Living Designs Locker Room	\$ 29,295.00	\$ -	\$ 29,295.00
	TOTAL SB-9 CHS	\$ 29,295.00	\$ -	\$ 29,295.00
1920168	ENEMS-Nature Scapes (Basketball court)	\$ 51,245.00	\$ -	\$ 51,245.00
1920633	ENEMS-CES - Living Designs ENEMS	\$ 48,867.25	\$ -	\$ 48,867.25
	TOTAL SB-9 ENEMS	\$ 100,112.25	\$ -	\$ 100,112.25

TOTAL SB-9 \$ 129,407.25 \$ - \$ 129,407.25
 These expenses were not transferred from SB-9 to Bond in the 2019-2020 School Year. Following auditor recommendation

	PAID	ENCUMBRANCE	TOTAL		
TOTAL BOND OTHER SERVICES	\$ 54,052.54	\$ -	\$ 54,052.54	Cimarron High Locker Room Project	\$ 619,918.86
TOTAL BOND CHS	\$ 590,623.86	\$ -	\$ 590,623.86	BOND	\$ 590,623.86
TOTAL SB-9 CHS	\$ 29,295.00	\$ -	\$ 29,295.00	SB9	\$ 29,295.00
	\$ 619,918.86	\$ -	\$ 619,918.86	ENEMS REMODEL PROJECT	\$ 585,154.15
TOTAL BOND ENEMS	\$ 485,041.90	\$ 89,943.06	\$ 574,984.96	BOND	\$ 485,041.90
TOTAL SB-9 ENEMS	\$ 100,112.25	\$ -	\$ 100,112.25	SB9	\$ 100,112.25
	\$ 585,154.15	\$ 89,943.06	\$ 675,097.21	FEES	\$ 54,052.54

Total Bond Paid	\$ 1,129,718.30
Total SB-9 Paid	\$ 129,407.25
	\$ 1,259,125.55

TOTAL \$ 1,259,125.55

TOTAL BOND EXPENDITURES	\$ 1,129,718.30	\$ 89,943.06	\$ 1,219,661.36
TOTAL PROJECT EXPENDITURES	\$ 1,259,125.55	\$ 89,943.06	\$ 1,349,068.61

POLICY SERVICES ADVISORY

Volume 20, Number 1

April 2021

CONTENTS

Policy Advisory No. 210JK – Student Discipline

Policy Advisory No. 211JICA – Student Dress

Policy Advisory No. 212AC — Nondiscrimination / Equal Opportunity

**Policy Advisory No. 213GCQF – Discipline, Suspension, Termination/
.....and Discharge**

**Policy Advisory No. 214GDQD – Discipline, Suspension, Termination/
.....and Discharge**

Policy Advisory Discussion

Policy Advisory No. 210. JK – Student Discipline. Senate Bill 80 and House Bills 29 and 43 approved during the recent New Mexico legislative session added to the current statute 22-5-4.3 regarding school discipline policies.

The addition from **Senate Bill 80 and House Bill 29** was on the subject of prohibiting imposition of discipline, discrimination or disparate treatment against a student's race, religion or culture or because of the student's use of

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protective hairstyles or cultural or religious headdresses. After review of these bills, Policy Services has interpreted them to address the issue of hair as it may cause a disruption of the education of students. Educators are likely familiar with the past court cases and discussions surrounding the issue of hair color, length, style and sundry other concepts that were considered to distract from the education of other students. A narrow interpretation of the changes enacted by these bills would seem to focus on protective hairstyles or cultural or religious headdresses. The definitions in statute 22-5-4.3 however, would require a broader interpretation.

It appears to Policy Services that hair as to color, length, style, including wigs would now be off limits to disciplinary action for disruption of the educational process. Additionally, an individual's personal cultural or religious headdresses, and wraps can not be considered a disruption to the educational process. It is the suggestion of Policy Services that any focus of disciplinary action regarding hair or coverings of the hair relative to the individual's personal cultural or religious beliefs, can no longer be the considered for disciplinary action.

It may be noted that the change suggested in Policy JK, Student Discipline, does not include the extensive definitions of the statute. The statute is linked to the policy for reference purposes but the definitions are not included in the policy since they were so broad as to be inclusive of any and all disciplinary action related to hair unless judicial verification would provide otherwise. Efforts to make exceptions by a school district will likely be challenged at some legal cost.

House Bill 43 added a section to statute 22-5-4.3 which requires all school discipline policies define and include a specific prohibition against racialized aggression involving a student or school personnel and provide links to the statewide hotline to report racially charged incidents or racialized aggression.

Policy Services has selected the following definition of racialize for purposes of definition since none was given in statute. Racialized: to give a racial character to; to categorize, marginalize , or regard according to race. Using this definition with aggression would give us a definition as follows: racialized aggression would be defined as characterizing, categorizing or marginalizing an aggressive act as racial in nature. This definition has been used in the policy JK. Should a school district wish to use another definition it should feel free to do so.

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As to providing links to the statewide hotline for reporting incidents of racialized aggression, a general statement of intent was included with the expectation that the school district would provide a link on its website to the statewide hotline for this purpose, upon such a hotline being available. Policy Services was unable to find a specific hotline for racial purposes.

Policy Advisory No. 211. JICA – The only changes made to the policy on Student Dress and grooming are the addition of the legal reference to NMSA 22-5-4.3 and the cross reference to JK.

Policy Advisory No. 212. AC – The only change made to the policy on Nondiscrimination is the addition of the legal reference to NMSA 22-5-4.3 because the statute adds to discriminatory offenses by way of definitions.

Policy Advisory No. 213. GCQF – Discipline, Suspension, Termination and Discharge of Professional Staff. Per the requirements of House Bill 43 the addition of the prohibition against racialized aggression and reference to the link to a statewide hotline for reporting were added to this professional staff discipline policy. Again, it should be noted that Policy Services was unable to find a specific hotline for racial purposes.

Policy Advisory No. 214. GDQD – Discipline, Suspension, Termination and Discharge of Support Staff. Per the requirements of House Bill 43 the addition of the prohibition against racialized aggression and reference to the link to a statewide hotline for reporting were added to this professional staff discipline policy.

If you have any questions, call Policy Services at 1-505-469-0193. Ask for Donn Williams, Policy Services Director. E-mail [nmsbapolicy@cox.net].

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STUDENT DISCIPLINE

Parents, school personnel and students shall be involved in the development of policies, and public hearings before the Board shall be held during the formulation of these policies in the high school attendance areas within each district or on a district-wide basis for those districts that have no high school. The Superintendent shall prepare and recommend the final format of discipline policies and develop procedures for the discipline of students that comply with state laws and regulations. These policies and procedures will apply to all students traveling to, attending, and returning from school, and while visiting another school or at a school-sanctioned activity and may be imposed if the student's behavior affects the school order. When suspension or expulsion is involved, notice, hearing, and appeal procedures shall conform to applicable legal requirements.

However, no local school board shall allow for the imposition of discipline, discrimination or disparate treatment against a student based on the student's race, religion or culture or because of the student's use of protective hairstyles or cultural or religious headdresses.

Racialized aggression defined as any aggressive act which can be characterized, categorized or which appears as such to be racial in nature is prohibited. A link to a statewide hotline for reporting such incidents is provided on the District Website located at (fill in web address for school district).

Information concerning a student's disciplinary record will be held in the strictest confidence.

Disciplinary actions taken will be recorded in an administrative log, and all types of suspensions or expulsions will be recorded in a separate file for each student.

Adopted: date of manual adoption

LEGAL REF.: 22-5-4.3 NMSA (1978)
22-35-3 NMSA (1978)
6.11.2.7 NMAC
6.11.2.8 NMAC
6.11.2.9 NMAC
6.11.2.10 NMAC
6.11.2.11 NMAC
6.11.2.12 NMAC

CROSS REF.: JIC - Student Conduct
JICA - Student Dress
JKA - Corporal Punishment
JKD - Student Suspension/Expulsion
JR - Student Records

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J-2350
STUDENT DRESS

©

JICA

The Board recognizes that each student's mode of dress and grooming is a manifestation of personal style and individual preference. The Board will not interfere with the right of students and their parents to make decisions regarding their appearance except when their choices affect the educational program of the schools or the health and safety of others.

The Board authorizes the Superintendent to develop and enforce school regulations prohibiting student dress or grooming practices that:

- Present a hazard to the health or safety of the student or to others in the school.
- Materially interfere with school work, create disorder, or disrupt the educational program.
- Cause excessive wear or damage to school property.
- Prevent students from achieving their educational objectives.
- Represent membership in a gang.

Obscene language or symbols, or symbols of sex, drugs, or alcohol on clothing are expressly prohibited.

Adopted: date of manual adoption

LEGAL REF.: NMSA 22-5-4.3
6.11.2.9 NMAC

CROSS REF.: JICF - Secret Societies/Gang Activity
JK - Student Discipline

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NONDISCRIMINATION / EQUAL OPPORTUNITY

The Board is committed to a policy of nondiscrimination and equal opportunity in relation to race, color, religion, sex, sexual orientation, age, national origin, and disability. This policy will prevail in all matters concerning staff members, students, the public, educational programs and services, and individuals with whom the Board does business. The Superintendent will appoint the compliance officers and/or Title IX Coordinators.

All reports or grievances regarding discrimination in employment other than those regarding discrimination on the basis of sex should be directed to the Superintendent's office of compliance. All complaints or reports of discrimination on the basis of sex shall be directed to the Title IX Coordinator per Policy ACA.

Adopted: date of manual adoption

- LEGAL REF.:
- 22-31-1 NMSA *et seq.*, School Athletic Equity Act
 - 28-1-2 NMSA *et seq.*
 - 20 U.S.C. 1092(f)(6)(A)(v), Sexual Assault
 - 20 U.S.C. 1400 *et seq.*, Individuals with Disabilities Education Act
 - 20 U.S.C. 1681, Education Amendments of 1972, Title IX
 - 20 U.S.C. 1703, Equal Employment Opportunity Act of 1972
 - 29 U.S.C. 794, Rehabilitation Act of 1973, (Section 504)
 - 34 CFR Part 106, Nondiscrimination on the basis of Sex in Education
 - 34 U.S.C. 12291(a)(8), (10), (30) Domestic Violence, Dating Violence, Stalking
 - 42 U.S.C. 2000, Civil Rights Act of 1964, Titles VI and VII
 - 42 U.S.C. 12101 *et seq.*, Americans with Disabilities Act

CROSS REF.: ACA - Nondiscrimination on the Basis of Sex

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GBA - Equal Employment Opportunity
GCQF - Discipline, Suspension, and Dismissal of
Professional Staff Members
GDQD - Discipline, Suspension, and Dismissal of
Support Staff Members
IHBA - Special Instructional Programs and
Accommodations for Disabled Students
JB - Equal Educational Opportunities
JII - Student Concerns, Complaints, and Grievances
JJIB - Interscholastic Sports
JK - Student Discipline
JKD - Student Suspension/Expulsion
KED - Public Concerns/Complaints about Facilities or
Services

Advisory 213

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^ & ^ & ^ G-6100 ©
DISCIPLINE, SUSPENSION, TERMINATION
AND DISCHARGE OF
PROFESSIONAL STAFF MEMBERS

GCQF

Unless limited by the provisions of a collective bargaining agreement or by other statutory provision, a public employer may:

- direct the work of, hire, promote, assign, transfer, demote, suspend, discharge or terminate public employees;
- determine qualifications for employment and the nature and content of personnel examinations;
- take actions as may be necessary to carry out the mission of the public employer in emergencies; and
- retain all rights not specifically limited by a collective bargaining agreement or by the Public Employee Bargaining Act.

For purposes of this policy:

- "Discharge" means the act of severing the employment relationship with a licensed school employee prior to the expiration of the current employment contract.
- "Terminate" means, in the case of a licensed school employee, the act of not reemploying an employee for the ensuing school year.
- "Working day" means every school calendar day, excluding Saturday, Sunday or legal holiday.
- "Just cause" means a reason that is rationally related to an employee's competence or turpitude or the proper performance of assigned duties and that is not in violation of the employee's civil or constitutional rights.

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- "Administrative leave" means the assignment of an employee to the employee's home to await further instructions pending the outcome of an investigation or inquiry into the actions of the employee in order to avoid interference in the inquiry. The use of "administrative leave" is not a disciplinary action.

Categories of Misconduct

Licensed staff members may be disciplined for infractions that include, but are not limited to, the following categories:

- Engaging in unprofessional conduct.
- Committing fraud in securing appointment.
- Exhibiting incompetency in their work.
- Exhibiting inefficiency in their work.
- Exhibiting improper attitudes.
- Neglecting their duties.
- Engaging in acts of insubordination.
- Engaging in acts of child abuse or child molestation.
- Engaging in acts of dishonesty.
- Being under the influence of alcohol while on duty.
- Engaging in the use, possession, or distribution of narcotics or habit-forming drugs.
- Being absent without leave.
- Engaging in discourteous treatment of the public.
- Engaging in improper political activity.
- Engaging in willful disobedience.
- Being involved in misuse or unauthorized use of school property.

- Being involved in excessive absenteeism.
- Possessing alcohol on school-owned property.
- Carrying or possessing a weapon on school grounds unless they have obtained specific authorization from the appropriate school administrator.
- Engaging in ethical misconduct by inappropriate touching, sexual harassment, discrimination or intended behavior to induce a child into engaging in illegal, immoral or other prohibited behavior.
- Racialized aggression defined as any aggressive act which can be characterized, categorized or which appears as such to be racial in nature. Such aggression is prohibited. A link to a statewide hotline for reporting such incidents is provided on the District Website located at (fill in web address for school district).

General Provisions for Discipline

General provisions for discipline are as follows:

- *Informal consultation.* Nothing contained herein will limit a supervising administrator's prerogative to engage in informal consultation with a licensed employee to discuss matters of concern related to the employee's performance, conduct, et cetera.
- *Persons authorized to impose discipline.* Any supervising licensed administrator who is the immediate or primary supervisor of a staff member is authorized to impose a penalty or penalties, short of termination.
- *Administrative discretion.* In adopting these policies/procedures, it is the intention of the District that they be interpreted and applied in a reasonable fashion. The policies are not intended to restrict or eliminate the discretion traditionally afforded to supervising administrators to determine whether discipline is appropriate. Administrators are therefore directed to continue to use reasonable discretion in determining whether a particular alleged violation merits discipline.

- *Right not to impose discipline.* The District reserves the right not to discipline a staff member for conduct that violates this policy.
- *Additional reasons for discipline.* A staff member may be disciplined for conduct that has occurred but that, at or near the time of misconduct, was not the subject of or identified as a reason for a specific proceeding under this policy.
- *Amendments.* The District reserves the right to amend this policy in any way at any time. Any amendment shall have prospective application only.
- *Severability.* If any provision of this policy is held to be invalid for any reason, such action shall not invalidate the remainder of this policy. If any provision of this policy conflicts with any provisions in any other policies adopted by the District, the provisions of this policy shall prevail.

Minor Discipline

Minor disciplinary action includes, without limitation thereto, removal from grounds, written warning, written reprimand, or suspension. Minor disciplinary action shall be imposed by the staff member's administrative supervisor upon informing the employee of any violations of state or federal statutes, policies, rules or the New Mexico code of ethics and offering a minimum due process hearing and opportunity to express the employee's side of the issue before implementing the disciplinary action. The disciplinary action shall be confirmed in writing to the employee. The discipline may only be appealed to the next level of administration. The hearing procedure shall be as follows.

Step 1 - Notice:

- Upon the supervising administrator's determination of the existence of cause to impose discipline, the supervising administrator shall notify the staff member of intent to impose discipline. The notice shall be in writing and shall be delivered in person or by first-class mail. The notice shall include the following:

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- The conduct or omission on the part of the staff member that constitutes the reason for discipline.
- A scheduled meeting time between the supervising administrator and the staff member. Such meeting shall be scheduled not more than ten (10) working days after the date the licensed staff member receives the notice.
- A statement of the disciplinary action the supervising administrator intends to impose.
- Copies of any available relevant documentation, at the discretion of the supervising administrator.

Step 2 - Hearing:

- At the hearing, the supervising administrator shall discuss with the staff member the conduct that warrants disciplinary action and shall provide the staff member with any appropriate evidence and a copy of relevant documentation if not previously provided.
- The supervising administrator shall conduct the hearing in an informal manner, without adherence to the rules of evidence and procedure required in judicial proceedings.
- A record of the hearing shall be made by electronic recordation.

Step 3 - Decision (in writing):

- At the hearing, or within seven (7) working days following the hearing, the supervising administrator shall, in writing, inform the licensed staff member of the decision. If the decision is to impose discipline, written notice of the discipline shall be enclosed.

Appeal of Minor Discipline

A staff member who wishes to object to a minor disciplinary action shall submit a written complaint to the supervisor's superior within five (5) work days of receiving notice of the disciplinary action. Failure to request the hearing in the time frame indicated will be considered acceptance of the discipline imposed. The appeal shall specifically describe the part of the determination with which the staff member disagrees, such as:

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- Determination was founded upon error of construction or application of any pertinent regulations or policies.
- Determination was unsupported by any evidence as disclosed by the entire record.
- Determination was materially affected by unlawful procedure.
- Determination was based on violation of any statutory or constitutional right.
- Determination was arbitrary and capricious.
- The penalty was excessive.

The appeal shall be based on the record of the hearing. The supervising administrator, the Superintendent, or, when appropriate, the Governing Authority may, at the conclusion of the appeal, uphold the discipline, modify the decision, or refer the matter back to the level from which it was appealed for rehearing and additional information. Such decision, along with specific direction as to the effective date of any discipline, shall be communicated to the staff member within a reasonable amount of time following the appeal, not to exceed seven (7) working days. The decision upon appeal is final for all minor disciplinary actions.

**Termination Pursuant to
22-10A-24 NMSA (1978)**

The following procedures will be used to impose any termination permitted under 22-10A-24 NMSA (1978) except that it does not apply to:

- A licensed school employee employed to fill the position of a licensed school employee entering military service;
- A licensed school employee who is employed as a licensed school administrator; or
- An unlicensed school employee employed to perform primarily District-wide management functions; or

- A person who does not hold a valid license or has not submitted a complete application for licensure within the first three (3) months from beginning employment duties.

Step 1 - Notice:

- Upon the Superintendent's determination of the existence of cause to terminate, and on or before fifteen (15) working days prior to the last day of the school year, the Superintendent shall notify the staff member of intent to terminate. The notice shall be in writing and shall be delivered in person or by first-class mail to the last address provided for personnel records. The notice shall include the following:
 - The statement that the employee has the right to request written reasons for the decision to terminate and such reasons shall be provided within ten (10) working days of such request.
- The reasons shall not be publicly disclosed by the administration or Governing Authority. *For a licensed employee who has not been offered and accepted a third-year contract for services and licensed educational assistants with less than one (1) year of employment the decision to terminate is not contestable under the School Personnel Act.*
 - For licensed employees who have been offered and accepted a third-year contract for service and licensed educational assistants employed for more than one (1) year the following appeal procedure shall apply.

Step 2 - Appeal Requirements and Content:

- Termination may be appealed to the Governing Authority by a professional staff employee who has been employed for more than two (2) consecutive years and licensed educational assistants employed for more than one (1) year by making a request to the Superintendent within five (5) working days of the date of receipt of the notice of termination requesting a meeting with the Governing Authority.
 - The appeal shall be granted if the employee responds to the Superintendent in writing within ten (10) working days of

receiving the reasons for termination with the following information:

- ▲ A statement of contention that the employee believes the decision is without just cause.
- ▲ A brief statement of the reasons why the staff member believes the decision is without just cause.
- ▲ A statement of the facts that the employee believes support this contention.

Step 3 - Appeal Procedure:

- The Governing Authority shall meet to hear the employee's statement in no less than five (5) or more than fifteen (15) working days after receipt of the statement.
- The hearing shall be conducted informally in accordance with the provisions of the Open Meeting Act.
 - Hearing Procedure:
 - ▲ The employee and the Superintendent may each be accompanied by a person of their choice.
 - ▲ The Superintendent shall present the factual basis for determination that just cause exists for the termination, limited to the reasons provided to the employee.
 - ▲ The employee shall present contentions, limited to the reason(s) why the licensed staff member believes the decision is without just cause.
 - ▲ Rebuttal to the employee's presentation may be presented as deemed relevant by the Governing Authority.
 - ▲ Witnesses called may be questioned by the Governing Authority, the Superintendent or an appointed representative, and the employee or an appointed representative.

- ▲ The Governing Authority may consider only such evidence as is presented at the hearing and need consider only such evidence as it considers reliable.
- ▲ No record shall be made of the hearing.
- The Governing Authority shall take such action as is necessary in accordance with the Open Meeting Act to uphold or deny the recommendation to terminate. The Governing Authority shall notify the employee and the Superintendent of its decision in writing within five (5) working days from the conclusion of the meeting.

Termination - Arbitration Appeal Pursuant to 22-10A-25 NMSA (1978)

An employee still aggrieved by a decision of the Governing Authority may appeal the decision to an arbitrator by doing the following:

- Submitting a written appeal to the Superintendent within five (5) working days from receipt of the Governing Authority's written decision or refusal to grant a hearing on the issue of termination.
- Accompanying the written appeal shall be a statement of particulars specifying the grounds on which it is contended that the decision was impermissible pursuant to subsection E of Section 22-10A-24 NMSA (1978).
- Including in the contentions a statement of facts supporting the contentions.

Failure of the employee to submit a timely appeal or a statement of particulars with the appeal shall disqualify the employee for any appeal and render the Governing Authority's decision on termination final.

If the arbitration appeal is timely and complete, the Governing Authority and the employee shall meet within ten (10) working days from the receipt of the request for an appeal and select an independent arbitrator, qualified in accord with the applicable statute, to conduct the appeal. If the parties fail to agree on an arbitrator, they shall request the presiding judge in the judicial district in which the employee's public school is located to select an independent arbitrator within five (5) working days of the date of the request.

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A de novo (new) hearing shall be conducted within thirty (30) working days of selection of the independent arbitrator. The arbitrator shall give written notice of the date, time and place of the hearing, sending such notice to the employee and Governing Authority.

The parties shall be provided a copy of the relevant portion of this policy which shall include:

- Discovery shall be limited to depositions and requests for production of documents on a time schedule to be established by the arbitrator.
- The arbitrator may issue subpoenas for the attendance of witnesses and to produce books, records, documents and other evidence at the request of either party and has the power to administer oaths. Subpoenas issued shall be served and enforced in the manner provided by law for the service and enforcement of subpoenas in a civil action or in the manner provided by the American Arbitration Association's voluntary labor arbitration rules if that entity is used by the parties.
- The Governing Authority shall be required to prove by a preponderance of the evidence that just cause to discharge the employee existed at the time of the notice of intent to discharge the employee by the administration.
- Hearing Procedure:
 - The employee and the Governing Authority may each be accompanied by counsel.
 - The Governing Authority shall present the basis for determination that just cause exists for the discharge.
 - The employee shall present reason(s) why the recommendation is without just cause.
 - Either party shall be permitted to call witnesses and to introduce documentary evidence.
 - Witnesses called may be questioned by the Governing Authority or a representative, and the employee or a representative.

- Technical rules of evidence shall not apply, but, in ruling on the admissibility of evidence, the independent arbitrator may require reasonable substantiation of the statements or records tendered, the accuracy of truth of which is in reasonable doubt.
- A record shall be made of the hearing and each party may order the record at the expense of the party.
- The arbitrator shall notify the employee and the Governing Authority of the decision in writing within ten (10) working days from the conclusion of the arbitration hearing. The decision shall contain findings of fact and conclusions of law affirming or reversing the action of the Governing Authority.

The parties shall be guided by the statute and arbitrator as to the conduct of the hearing, each party bearing its own costs. The arbiter's fees and other expenses in the conduct of the arbitration shall be assigned at the discretion of the independent arbitrator.

No official record shall be made of the proceeding but the party desiring a record may arrange for a record, paying the expense.

Discharge per 22-10A-27 NMSA (1978)

A licensed school employee may be discharged only for just cause following procedures as indicated below:

Notice:

- Upon the Superintendent's determination of the existence of cause to discharge, the Superintendent shall notify the licensed staff member of intent to recommend discharge. The notice shall state the cause for the recommendation and shall advise the employee of a right to a discharge hearing before the Governing Authority.
- The notice shall be in writing and shall be provided in accordance with the law for service of process in civil actions.
- If the licensed school employee does not exercise that right to hearing, the Superintendent shall discharge the licensed school employee.

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Employee's Request for Hearing:

- An employee who receives notice of intent to recommend discharge may exercise the right to a hearing before the Governing Authority by giving the Superintendent written notice of that election within ten (10) working days of receipt of the notice of intent to recommend discharge.
- The Governing Authority shall hold a discharge hearing no less than twenty (20) and no more than forty (40) working days after the receipt of the staff member's election of a hearing.

Preliminary Information:

- At least ten (10) days written notice of the date, time and place of the discharge hearing shall be provided to the employee with such notice in the same form as used in civil proceedings. The notice shall indicate the following:
 - Both the Superintendent and the licensed school employee may be accompanied by a person of their choice.
 - Each party is to complete and respond to discovery by deposition and production of documents prior to the hearing date established.
 - The Governing Authority may issue subpoenas for the attendance of witnesses and to produce books, records, documents and other evidence at the request of either party and has the power to administer oaths.
 - The Superintendent shall be required to prove by preponderance of the evidence that just cause to discharge the licensed school employee existed at the time of the notice of intent to discharge.
 - Procedure for the conduct of the hearing shall be as follows:
 - ▲ The Superintendent shall present the factual basis for determination that just cause exists for the termination based upon information available at the time the employee was given notice of the intent to discharge.

- ▲ The employee shall present reason(s) why the recommendation is without just cause.
 - ▲ Either party shall be permitted to call witnesses and to introduce documentary evidence.
 - ▲ Witnesses called may be questioned by the Superintendent or an appointed representative, and the employee or an appointed representative.
 - ▲ The Governing Authority may consider only such evidence as is presented at the hearing and need consider only such evidence as it considers reliable.
 - ▲ A record shall be made of the hearing and each party may have one (1) copy of the record at the expense of the Governing Authority.
- The Governing Authority shall notify the employee and the Superintendent of its decision in writing within twenty (20) days from the conclusion of the hearing. The Governing Authority shall take such action as is necessary in accordance with the Open Meeting Act.

Discharge - Arbitration Appeal Pursuant to 22-10A-28 NMSA (1978)

An employee aggrieved by a decision of the Governing Authority to discharge may appeal the decision to an arbitrator by doing the following: Submitting a written appeal to the Governing Authority within ten (10) working days from receipt of the written decision of the Governing Authority.

The Governing Authority may delegate responsibility for the arbitration to the Superintendent.

If the arbitration appeal is timely the Governing Authority (or Superintendent as delegee) and the employee shall meet within ten (10) working days from the receipt of the request for an appeal and select an independent arbitrator, qualified in accord with the applicable statute, to conduct the appeal. If the parties fail to agree on an arbitrator, they shall request the presiding judge in the judicial district in which the public school

is located to select an independent arbitrator within five (5) working days from the date of the request.

The hearing shall be conducted within thirty (30) working days of selection of the independent arbitrator. The arbitrator shall give written notice of the date, time and place of the hearing, sending such notice to the employee and Governing Authority.

The parties shall be provided a copy of the relevant portion of this policy which shall include:

- Discovery shall be limited to depositions and requests for production of documents on a time schedule to be established by the arbitrator.
- The arbitrator may issue subpoenas for the attendance of witnesses and to produce books, records, documents and other evidence at the request of either party and has the power to administer oaths. Subpoenas issued shall be served and enforced in the manner provided by law for the service and enforcement of subpoenas in a civil action or in the manner provided by the American Arbitration Association's voluntary labor arbitration rules if that entity is used by the parties.
- The Governing Authority shall be required to prove by preponderance of the evidence that just cause to discharge the certificated employee existed at the time of the notice of intent to discharge the employee by the administration.
- Hearing Procedure:
 - The employee and the Governing Authority may each be accompanied by counsel.
 - The Governing Authority shall present the basis for determination that just cause exists for the discharge.
 - The employee shall present reason(s) why the recommendation is without just cause.
 - Either party shall be permitted to call witnesses and to introduce documentary evidence.

- Witnesses called may be questioned by the Governing Authority or a representative, and the employee or a representative.
 - Technical rules of evidence shall not apply, but, in ruling on the admissibility of evidence, the independent arbitrator may require reasonable substantiation of the statements or records tendered, the accuracy of truth of which is in reasonable doubt.
 - A record shall be made of the hearing and each party may order the record at the expense of the party.
- The arbitrator shall notify the employee and the Governing Authority of the decision in writing within thirty (30) working days from the conclusion of the arbitration hearing. The decision shall contain findings of fact and conclusions of law affirming or reversing the action of the Governing Authority.

Each party shall bear its own costs and expenses.

Additional Provisions and Conditions

During the pendency of any hearing, neither the licensed staff member nor the supervising administrator shall contact the Superintendent or a Governing Authority member to discuss the merits of the supervising administrator's recommendation except as provided by this policy.

This policy addresses only discipline, termination or discharge and has no application to any of the following:

- Letters or memorandums directed to a licensed staff member containing directives or instructions for future conduct.
- Counseling of a licensed staff member concerning expectations of future conduct.
- Placing an employee on administrative leave with pay and assignment of the employee to home during work hours in order to conclude a review of the employee's actions or activities pending an administrative recommendation.

The Governing Authority shall file annually a record with the Secretary of Education of all terminations and discharges and all actions arising from terminations and discharges.

Adopted: date of manual adoption

LEGAL REF.: 10-7E-1 to 10-7E-26 NMSA (1978) Public Employee Bargaining Act
10-15-1 NMSA (1978) Open Meeting Act
22-5-4.3 NMSA (1978)
22-10A-5 NMSA (1978)
22-10A-24 NMSA (1978)
22-10A-25 NMSA (1978)
22-10A-26 NMSA (1978)
22-10A-27 NMSA (1978) Discharge hearing; procedures
22-10A-28 NMSA (1978) Appeals; independent arbitrator; qualifications; procedure; binding decision
22-10A-29 NMSA (1978) Compensation payments to discharged personnel
22-10A-30 NMSA (1978) Supervision and correction procedures
22-10A-31 NMSA (1978) Denial, suspension and revocation of licenses
22-10A-32 NMSA (1978) Licensed school employees; required training program
6.60.9.9 NMAC Standards of Professional Conduct
6.60.9.12 NMAC Reporting Requirements
6.67.2.8 NMAC Notice of reemployment or termination of licensed personnel

CROSS REF.: DKA - Payroll Procedures/Schedules
GBEB - Staff Conduct
GCA - Professional Staff Positions

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Advisory 214

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**DISCIPLINE, SUSPENSION, TERMINATION
AND DISCHARGE OF
SUPPORT STAFF MEMBERS**

GDQD

Unless limited by the provisions of a collective bargaining agreement or by other statutory provision, a public employer may:

- direct the work of, hire, promote, assign, transfer, demote, suspend, discharge or terminate public employees;
- determine qualifications for employment and the nature and content of personnel examinations;
- take actions as may be necessary to carry out the mission of the public employer in emergencies; and
- retain all rights not specifically limited by a collective bargaining agreement or by the Public Employee Bargaining Act.

For purposes of this policy:

- "Terminate" means, in the case of a noncertificated school employee, the act of severing the employment relationship with the employee.
- "Working day" means every calendar day, excluding Saturday, Sunday or legal holiday.
- "Administrative leave" means the assignment of an employee to the employee's home to await further instructions pending the outcome of an investigation or inquiry into the actions of the employee in order to avoid interference in the inquiry. The use of "administrative leave" is not a disciplinary action.

Categories of Misconduct

Staff members may be disciplined for infractions that include, but are not limited to, the following categories:

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• Absence without leave	• Incompetence or inefficiency
• Abuse of leave	• Insubordination
• Alcohol or drug impairment	• Neglect of duty
• Child abuse or molestation	• Unauthorized possession of a weapon on school grounds
• Discourteous treatment of the public	• Unauthorized use of school property
• Dishonesty	• Unlawful conduct
• Excessive absenteeism	• Use of illegal drugs
• Fraud in securing employment	• Violation of a directive of a supervisor
• Improper attitude	• Violation of a District policy or regulation

- Racialized aggression defined as any aggressive act which can be characterized, categorized or which appears as such to be racial in nature is prohibited. A link to a statewide hotline for reporting such incidents is provided on the District Website located at (fill in web address for school district).

General Provisions for Discipline are as follows:

- *Informal consultation.* Nothing contained herein will limit a supervising administrator's prerogative to engage in informal consultation with an employee to discuss matters of concern related to the employee's performance, conduct, etc.
- *Persons authorized to impose discipline.* Any supervising licensed administrator who is the immediate or primary supervisor of a staff member is authorized to impose a penalty or penalties, short of termination.

- *Administrative discretion.* In adopting these policies/procedures, it is the intention of the District that they be interpreted and applied in a reasonable fashion. The policies are not intended to restrict or eliminate the discretion traditionally afforded to supervising administrators to determine whether discipline is appropriate. Administrators are therefore directed to continue to use reasonable discretion in determining whether a particular alleged violation merits discipline.
- *Right not to impose discipline.* The District reserves the right not to discipline a staff member for conduct that violates this policy.
- *Additional reasons for discipline.* A staff member may be disciplined for conduct that has occurred but that, at or near the time of misconduct, was not the subject of or identified as a reason for a specific proceeding under this policy.
- *Amendments.* The District reserves the right to amend this policy in any way at any time. Any amendment shall have prospective application only.
- *Severability.* If any provision of this policy is held to be invalid for any reason, such action shall not invalidate the remainder of this policy. If any provision of this policy conflicts with any provisions in any other policies adopted by the District, the provisions of this policy shall prevail.

Minor Discipline

Minor disciplinary action includes, without limitation thereto, removal from the grounds, written warning, written reprimand, or suspension. Minor disciplinary action shall be imposed by the staff member's administrative supervisor upon informing the employee of any violations of state or federal statutes, policies, rules or the New Mexico code of ethics and offering a hearing and opportunity to express the employee's side of the issue before implementing the disciplinary action. The disciplinary action shall be confirmed in writing to the employee. The discipline may only be appealed to the next level of administration. The hearing procedure shall be as follows.

Step 1 - Notice and Hearing:

- Upon the supervising administrator's determination of the existence of cause to impose discipline, the supervising administrator shall notify

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the staff member of intent to impose discipline, the conduct or omission on the part of the staff member that constitutes the reason for discipline, and provide the employee an opportunity to explain the employee's side of the issue. A reasonable effort to determine the circumstances of the incident will be made. The discipline may be imposed immediately or following any further investigation.

Step 2- Decision (in writing):

- At the hearing, or within seven (7) working days following the hearing, the supervising administrator shall inform the employee in writing of the disciplinary action, if imposed and summarize the discussion at the hearing.

Appeal of Minor Discipline

A staff member who wishes to object to a minor disciplinary action shall submit a written appeal request to the supervisor's superior within five (5) work days of receiving notice of the disciplinary action. Failure to request the appeal in the time frame indicated will be considered acceptance of the discipline imposed. The discipline shall be suspended if the appeal is timely made. The appeal shall specifically describe the part of the determination with which the staff member disagrees, such as:

- Determination was founded upon error of construction or application of any pertinent regulations or policies.
- Determination was unsupported by any evidence as disclosed by the entire record.
- Determination was materially affected by unlawful procedure.
- Determination was based on violation of any statutory or constitutional right.
- Determination was arbitrary and capricious.
- The penalty was excessive.

The appeal shall be based on the staff member's submission as listed above and the summary of the hearing made by the supervisor. The supervising

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administrator, the Superintendent, or, when appropriate, the Governing Authority may, at the conclusion of the appeal, uphold the discipline, modify the decision, or refer the matter back to the level from which it was appealed for rehearing and additional information. Such decision, along with specific direction as to the effective date of any discipline, shall be communicated to the staff member within a reasonable amount of time following the appeal, not to exceed seven (7) working days. The decision upon appeal is final for all minor disciplinary actions.

Termination Pursuant to 22-10A-24 NMSA (1978)

The following procedures will be used to impose any termination permitted under 22-10A-24 NMSA (1978) except that it does not apply to:

- A noncertificated school employee employed to perform primarily District-wide management. (22-10A-26 NMSA)

Step 1 - Notice:

- Upon the Superintendent's determination of the existence of cause to terminate, the Superintendent shall notify the staff member of intent to terminate. The notice shall be in writing and shall be delivered in person or by first-class mail. The notice shall include the following:
 - The statement that the employee has the right to request written reasons for the decision to terminate and such reasons shall be provided within five (5) working days of such request.
 - The reasons shall not be publicly disclosed by the administration or Governing Authority. *A local Board may terminate a nonlicensed school employee with less than one (1) year of employment for any reason it deems sufficient.*
 - For a nonlicensed school employee who has been employed for more than one (1) year the following appeal procedure shall apply.

Step 2-3 Appeal Requirements and Content:

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- Termination may be appealed to the Governing Authority by a nonlicensed school employee who has been employed for more than one (1) year by making a request to the Superintendent within five (5) working days of the date of receipt of the notice of termination requesting reasons for the termination decision and a meeting with the Governing Authority.
 - The appeal shall be granted if the employee responds to the Superintendent in writing within ten (10) working days of receiving the reasons for termination with the following information:
 - ▲ A statement of contention that the employee believes the decision is without just cause.
 - ▲ A brief statement of the reason(s) why the staff member believes the decision is without just cause.
 - ▲ A statement of the facts that the employee believes support this contention.

Step 4 - Appeal Procedure:

- The Governing Authority shall meet to hear the employee's statement in no less than five (5) or more than fifteen (15) working days after receipt of the statement.
- The hearing shall be conducted informally in accordance with the provisions of the Open Meeting Act.
 - Hearing Procedure:
 - ▲ The employee and the Superintendent may each be accompanied by a person of their choice.
 - ▲ The Superintendent shall present the factual basis for determination that just cause exists for the termination, limited to the reasons provided to the employee.
 - ▲ The employee shall present contentions, limited to the reason(s) why the staff member believes the decision is without just cause.

- ▲ Rebuttal to the employee's presentation may be presented as deemed relevant by the Governing Authority.
- ▲ Witnesses called may be questioned by the Governing Authority, the Superintendent or an appointed representative, and the employee or an appointed representative.
- ▲ The Governing Authority may consider only such evidence as is presented at the hearing and need consider only such evidence as it considers reliable.
- ▲ No record shall be made of the hearing.
- The Governing Authority shall take such action as is necessary in accordance with the Open Meeting Act to uphold or deny the recommendation to terminate. The Governing Authority shall notify the employee and the Superintendent of its decision in writing within five (5) working days from the conclusion of the meeting.

Termination - Arbitration Appeal Pursuant to 22-10A-25 NMSA (1978)

An employee still aggrieved by a decision of the Governing Authority may appeal the decision to an arbitrator by doing the following:

- Submitting a written appeal to the Superintendent within five (5) working days from receipt of the Governing Authority's written decision or refusal to grant a hearing on the issue of termination.
- Accompanying the written appeal shall be a statement of particulars specifying the grounds on which it is contended that the decision was impermissible pursuant to subsection E of Section 22-10A-24 NMSA (1978).
- Including in the contentions a statement of facts supporting the contentions.

Failure of the employee to submit a timely appeal or a statement of particulars with the appeal shall disqualify the employee for any appeal and render the Governing Authority's decision on termination final.

If the arbitration appeal request is timely and complete, the Governing Authority and the employee shall meet within ten (10) working days from the receipt of the request for an appeal and select an independent arbitrator, qualified in accord with the applicable statute, to conduct the appeal. If the parties fail to agree on an arbitrator, they shall request the presiding judge in the judicial district in which the employee's public school is located to select an independent arbitrator within five (5) working days of the date of the request.

A de novo (new) hearing shall be conducted within thirty (30) working days of selection of the independent arbitrator. The arbitrator shall give written notice of the date, time and place of the hearing, sending such notice to the employee and Governing Authority.

The parties shall be provided a copy of the relevant portion of this policy which shall include:

- Discovery shall be limited to depositions and requests for production of documents on a time schedule to be established by the arbitrator.
- The arbitrator may issue subpoenas for the attendance of witnesses and to produce books, records, documents and other evidence at the request of either party and has the power to administer oaths. Subpoenas issued shall be served and enforced in the manner provided by law for the service and enforcement of subpoenas in a civil action or in the manner provided by the American Arbitration Association's voluntary labor arbitration rules if that entity is used by the parties.
- The Governing Authority shall be required to prove by a preponderance of the evidence that just cause to discharge the employee existed at the time of the notice of intent to discharge the employee by the administration.
- Hearing Procedure:

- The employee and the Governing Authority may each be accompanied by counsel.
 - The Governing Authority shall present the basis for determination that just cause exists for the discharge.
 - The employee shall present reason(s) why the recommendation is without just cause.
 - Either party shall be permitted to call witnesses and to introduce documentary evidence.
 - Witnesses called may be questioned by, the Governing Authority or a representative, and the employee or a representative.
 - Technical rules of evidence shall not apply, but, in ruling on the admissibility of evidence, the independent arbitrator may require reasonable substantiation of the statements or records tendered, the accuracy of truth of which is in reasonable doubt.
 - A record shall be made of the hearing and each party may order the record at the expense of the party.
- The arbitrator shall notify the employee and the Governing Authority of the decision in writing within ten (10) working days from the conclusion of the arbitration hearing. The decision shall contain findings of fact and conclusions of law affirming or reversing the action of the Governing Authority.

The parties shall be guided by the statute and arbitrator as to the conduct of the hearing, each bearing their own costs. The arbiter's fees and other expenses in the conduct of the arbitration shall be assigned at the discretion of the independent arbitrator.

Adopted: date of manual adoption

LEGAL REF.: 22-5-4.3 NMSA (1978)
 22-10A-24 NMSA (1978)
 22-10A-25 NMSA (1978)
 22-10A-26 NMSA (1978)

CROSS REF.: DKA - Payroll Procedures/Schedules

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Relevant Statutes and Citations

At the following string **New Mexico State School Discipline Laws and Regulations as of January 31, 2020** prepared by:

Child Trends
7315 Wisconsin Avenue
Suite 1200W
Bethesda, Maryland 20814
EMT Associates, Inc.
1631 Creekside Drive
Suite 100
Folsom, California 95630

The discipline laws and regulations presented in this compilation have been categorized by type of specific discipline issue covered, according to an organizational framework developed by the National Center for Safe and Supportive Learning Environments (NCSSLE). It may be useful as a reference source so long as the latest advisory changes from Policy Services are considered

<https://safesupportivelearning.ed.gov/sites/default/files/discipline-compendium/New%20Mexico%20School%20Discipline%20Laws%20and%20Regulations.pdf>

House Bill 29 **<https://nmlegis.gov/Sessions/21%20Regular/final/HB0029.pdf>**

House Bill 43 **<https://nmlegis.gov/Sessions/21%20Regular/final/HB0043.pdf>**

Senate Bill 80 **<https://nmlegis.gov/Sessions/21%20Regular/final/SB0080.pdf>**

Should the above string links leading to the bills being discussed not go directly to the bill, copy the string which follows the bill number, enter it into your browser and press enter. The browser should take you to the bill.

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Policy Services

POLICY SERVICES ADVISORY

Volume 20, Number 2

May 2021

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Policy Advisory No. 215JFB – Open Enrollment

Policy Advisory No. 216IHB – Special Instructional Programs
.....IHB-E – Special Instructional Programs

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Policy Advisory No. 218DKC – Expense Authorization / Reimbursement

Policy Advisory No. 219JCLA – Physical Examinations of Students

Policy Advisory Discussion

Policy Advisory No. 215. JFB – Open Enrollment. Senate Bill 272 requires that NMSA 22-1-4 regarding open enrollment be modified to allow military families to enroll school-age children prior to their physical presence in the state under the first enrollment priority.

For those not familiar with why policy JFB (Open Enrollment) appears to be very complex, the following explanation is provided. Any application, reference to handicap condition or selection for open enrollment based upon a

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student's qualification for Special Education Services or Section 504 modifications would be a discriminatory act in violation of federal law on non-discrimination and equal opportunity in relation to disability as found in policy AC (Non-discrimination / Equal Opportunity). Students with disabilities under federal law are to be considered by grade level educational placement and not by disability, though special provisions for disability may be required. To avoid that circumstance, Policy Services has prepared a policy which places all resident and non-resident students (priorities being considered) within grade level groups and to be admitted upon the use of a random selection process. Contrary to what some may understand, a student may not be omitted from open enrollment simply because the district does not have a program to accommodate their disability. Considering the federal non-discrimination position and the open enrollment statute, the limits as to when applications can be made along with the random selection process in the suggested policy allows for some management of admission. The randomness of the policy ensures that a district with notable services in certain areas is not targeted by parents because of the service. Under the random selection process of the suggested policy there would be no opportunity for discrimination to take place. Also note that the policy includes the opportunity for students to enroll outside of the open enrollment period if there is still room based upon the availability of capacity.

Many districts have chosen to use a local open enrollment policy. Policy Services would caution against such action because it is likely that this will be challenged given the knowledge and perseverance of parents of student's with disabilities and their advocates. If these issues are not of concern to the district, a local policy can be established and maintained. Keep in mind, if a student is attending the district under open enrollment, the district must provide the special services necessary under the requirements of special education and Section 504.

The only changes to the model policy JFB are in the area of military family allowances per Senate Bill 272 and omission of a legal citation that has been repealed. Both Regulation JFB-R and Exhibit JFB-E have no changes but are required for the implementation of the policy. For those adopting this advisory, please consider the dates highlighted in the Section titled Information and Application on when applications are accepted and provide those along with the date of adoption upon approval by your Local Board of Education.

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Policy Services

Policy Advisory No. 216. IHB, IHB-E – Special Instructional Programs. House Bill 222 titled the Special Education Ombud Act places a requirement on school districts to post and distribute information regarding the new Ombud Act. Policy Services has provided the policy guidance for this requirement in both the policy and in the exhibit.

The policy IHB was originally developed several years ago following the Special Education Bureau posting requirements for school districts to modify and adopt an on-line model set of special education requirements. With the Bureau's approval, Policy Services referenced the Bureau's on-line model as modified by the local school district, a large document, rather than adding to the also large policy manual. The policy IHB is, in general, a summary document, outlining only minimal requirements of the Federal Act. The last paragraph of the policy references the State required document. The exhibit IHB-E contains the Federal Regulations at 34 C.F.R. 300.504 on Procedural Safeguards notice. The Ombud Act compliance information is contained as a heading following the Procedural Safeguards.

What districts should remember and take action to implement are the following directions required by the act:

- Post a notice regarding the "Ombud Act" containing a description of services, name, address and phone number of the office in a conspicuous location and on the school website (form to be approved by the Ombud Act office) as well as:
 - Distribute information regarding the state Ombud Act every school year.
 - Provide information as a part of the annual individual education plan process prior to each year's plan meeting.

Since the Ombud Act has not been codified (given a statutory numerical designation) by the New Mexico Compilation Commission at the time this advisory was written, the designation and link will be added to each policy upon adoption and submission to each district's on-line policy manual.

Policy Advisory No. 217. BID – Board Member Compensation and Expenses. The changes to 10-8-3 and 10-8-4 by Senate Bill 345 relate to a new definition of attendance applying to Board members of a local public body, public officers or public officials who are appointed by a local public body and employees of the local public body. Non-salaried public officers or

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officials, which include Board members and those public officials appointed by the Board as defined in revised NMSA 10-8-3, are to be reimbursed for per diem and mileage rates per NMSA 10-8-4 as revised.

In accord with 6.20.2.19 NMAC each school district is instructed to establish and implement written policies and procedures for travel and training. Travel policies and procedures shall be in compliance with the Per Diem and Mileage Act, Sections 10-8-1 through 10-8-8, NMSA 1978, and department of finance and administration (DFA) regulations. To include all the requirements of 10-8 and the DFA regulations would entail inclusion of regulations that change almost yearly and are already provided in a Manual of Procedures titled PSAB Supplement 20 Training and Travel. Policy Services has chosen to highlight the requirements with references linked to the actual Statutes 10-8-1 through 10-8-8 and the Manual of Procedures titled PSAB Supplement 20 Training and Travel.

The changes to 10-8-3 and 10-8-4 by Senate Bill 345 relate to a new definition of attendance applying to Board members of a local public body, public officers or public officials who are appointed by a local public body and employees of the local public body. Non-salaried public officers or officials, which include Board members and those public officials appointed by the Board as defined in revised NMSA 10-8-3, are to be reimbursed for per diem and mileage rates per NMSA 10-8-4 as revised.

The significant changes are that a Board member, Public Officer or Public Official who attends a board or committee meeting for less than four (4) hours or a virtual meeting of any duration during a single calendar day, shall receive a per diem of forty-five dollars (\$45). If the officer physically attends a board or committee meeting for four (4) hours or more during a single calendar day they shall receive a per diem of ninety-five (\$95) dollars. At this point the statute indicates that mileage rate reimbursements are to be in accord with the Internal Revenue Service standard rate set January 1 of the previous year for miles traveled in a privately owned vehicle or eighty-eight cents (\$.88) in a privately owned airplane under certain conditions cited in NMSA 10-8-4 D. Thereafter, the statute indicates that reimbursement for actual meals and incidentals shall not exceed the maximum amounts for in-state and out-of-state travel established by the Department of Finance and Administration (DFA). The travel mileage is always subject to being calculated from the post of the Officer, Official or employee. The post of a Board Member is always their home while that of an employee is their assigned station.

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That having been the general changes of the two statutory sections, the policies will simply state these factors with a linked reference to the statutes and regulations as being a part of the policy by such reference. It is suggested that the business office or other office responsible for approval of travel in each district maintain copies of the latest versions of the statutes and regulations and make them available to Public Officers, Officials, and staff.

Policy Advisory No. 218. DKC – Expense Authorization and Expenses. The following explanation is similar to the previous explanation for Board members in Policy Advisory No. 217. The difference is that there are definitions changed by Senate Bill 345 that apply in policy BID that do not apply in policy DKC. Certain changes regarding meals and lodging have changed for both of these policies.

In accord with 6.20.2.19 NMAC, each school district shall establish and implement written policies and procedures for travel and training. Travel policies and procedures shall be in compliance with the Per Diem and Mileage Act, Sections 10-8-1 through 10-8-8, NMSA 1978, and department of finance and administration (DFA) regulations. To include all the requirements of 10-8 and the DFA regulations would entail inclusion of regulations that change almost yearly and are already provided in a Manual of Procedures titled PSAB Supplement 20 Training and Travel. Policy Services has chosen to highlight the requirements with references linked to the actual Statutes 10-8-1 through 10-8-8 and Manual of Procedures titled PSAB Supplement 20 Training and Travel.

Statute indicates that mileage rate reimbursements are to be in accord with the Internal Revenue Service standard rate set January 1 of the previous year for miles traveled in a privately owned vehicle or eighty-eight cents (\$.88) in a privately owned airplane under certain conditions cited in NMSA 10-8-4 D. Thereafter, the statute indicates that reimbursement for actual meals and incidentals shall not exceed the maximum amounts for in-state and out-of-state travel established by the Department of Finance and Administration (DFA). The policies will simply state these factors with a linked reference to the statutes and regulations and that all are part of the policy by such reference. It is suggested that the business office or other office responsible for approval of travel in each district maintain copies of the latest versions of the statutes and regulations and make them available to Public Officers, Officials, and staff.

Policy Advisory No. 219. JLCA – Physical Examinations of Students. House Bill 308, **passed by the legislature in 2019**, required the preparation of rules by the Public Education Department (PED) to implement a requirement for dental examinations for all new enrollees in the New Mexico schools after July 1, 2021. The policy provides the basic information of the Statute and Rule. There are some parts of the implementation that will require other actions by the districts.

Keep in mind that the collection of satisfactory evidence of dental examination or the waiver is for the initial registration of the student in a New Mexico school or district. It is not required for continuing students after first time enrollment. Thus, this information will have to be forwarded to other schools when a student transfers, otherwise there will be confusion regarding this issue from school to school.

The rules provide an exception for an informed opt-out process based on parent or guardian understanding of the risks associated with not having a dental examination. The department is to provide extensive education statewide for parents and guardians explaining the requirements for dental examination and providing information regarding where they may receive referrals to dental health care professionals statewide who are authorized to perform dental examinations in accordance with those rules.

The statute requires satisfactory evidence and a form signed by the parent or guardian that the risk is understood and that the parents opt not to obtain the dental examination. The rule, on the other hand, requires that the districts have the parents sign a "student dental examination waiver" which is to be a **designated field within a school district's enrollment application**. This addition to the statutory requirement is logical because of the issue of transfers among districts and even schools within a district. The rule also requires that the information be collected, stored and reported for newly enrolled students only with the end of year student data by enrolled 'with evidence' or enrolled 'with waiver opted.' The enrollment application requirement may require extensive changes to the enrollment forms and procedures which schools have systemized and many have placed on line. There may also be difficulty and additional time required to retrieve information from a larger document than a separate standard form. Policy services suggests that this is something the school nurse should accumulate from the records.

Be prepared to hand out information and refuse enrollment of a student who is enrolling in a New Mexico school for the first time based upon this new law. It may cause additional work and financial concern in follow up and lost days of student attendance.

Materials of a legal nature in support of this advisory may be found following the text of the policies or at the websites cited. If you have any questions, or requests call Policy Services at (505) 469-0193 or E-mail Dr. Donn Williams, Policy Services Director at [nmsbapolicy@cox.net].

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Policy Services

OPEN ENROLLMENT

The District has an open-enrollment program as set forth in 22-1-4 NMSA 1978.

Enrollment Options

District resident pupils may enroll in another school district or in another school within this District. Pupils may enroll in schools within this District, subject to the procedures that follow.

Information and Application

The Superintendent shall prepare and distribute the District's application process, standards for acceptance or rejection, and policies, regulations, and procedures for open enrollment. The packet will be made available to everyone who requests it.

For non-Title I schools, notice provided to parents must incorporate the open enrollment provision that students from schools identified for improvement are considered to have higher priority when considering transfer requests. If funding from non-federal (state or local sources) is not available, parents should also be notified that funding of transportation is not possible.

Any eligible New Mexico resident may seek open enrollment by completing and submitting an enrollment application form. Applicants may be selected or receive early placement on the waiting list for enrollment if their applications are received between **March 1 and April 30** prior to the beginning of each school year. Those applications received after this period will be added to a waiting list in the order that they are received and may be considered following the placement of students already on waiting lists by grade and enrollment preference categories. All nonresident transfer pupils enrolled and pupils seeking enrollment must reapply yearly.

Transfers shall be made at the beginning of a semester. If an emergency arises or reasonable justification can be provided, the school principal will review a request for variance. In the event the principal negates the

request, the matter may be presented to the Superintendent and ultimately to the Board for a decision. Transfer students will be expected to remain in the school of their choice until the close of the semester in which they are enrolled. Nothing in this open enrollment policy shall prevent the District from placing a pupil at any time in a school based upon the best interest of the student and school provided capacity is available.

First Priority Placement and Excess Capacity

The Superintendent shall annually estimate how much excess capacity may exist to accept transfer pupils. The estimate of excess capacity shall be made for each school and grade level and shall take into consideration:

- District resident pupils in assigned school attendance areas.
- Pupils who were enrolled in the school the previous year and relocated because their parents were deployed as active duty members of the United States armed forces or national guard or children of a military family who will be attending school in the district during the upcoming year.
 - Those children of military families relocated to New Mexico by official order may enroll their children in public school prior to their actual physical presence in the district.
 - The school district shall accept electronic applications for enrollment in any school or program.
 - The school district shall provide the applicant with relevant materials regarding attendance and participation.
 - The school district shall preregister the student in anticipation of the student's enrollment provided the student's parent provides proof of residence in the district within forty-five (45) days of published arrival.
- Homeless pupils who were enrolled in the school as a school of origin (A school of origin means the school that the student attended when permanently housed or the school in which the student was last enrolled.)
- The enrollment of eligible children of certificated employees. (In order to encourage qualified certificated employees to join the staff, children

of certificated employees will be enrolled if space is available per 22-12-5 NMSA.)

The estimate of excess capacity shall be made for each school and grade level and shall be based upon 22-10A-20 NMSA 1978 regarding teacher/student ratios with consideration for school growth factors.

The determination of excess capacity shall be made following class size estimates of expected enrollment of those residents within each school attendance area the previous semester and those listed bullets found above.

Enrollment Priorities

If the Superintendent has determined that there is excess capacity to enroll additional pupils, such pupils shall be selected on the basis of designated priority categories by grade from the pool of pupils:

- Who have properly completed and submitted applications; *and*
- Who meet admission standards.

Enrollment priorities and procedures for selection shall be in the order and in accordance with the following:

- Second (2nd) enrollment priority shall be given to pupils who request a transfer from a public school through the process adopted by regulation of the Superintendent and placed in classes or on a waiting list in order of selection.
- Third (3rd) enrollment priority shall be given to those who previously attended the public school or on a waiting list in order of selection.
- Fourth (4th) enrollment priority shall be given to all other applicants. If capacity is not available, selection shall be in order of selection.
- A student who falls in enrollment priorities of previously attended the public school or a private school shall be given each of the following circumstances subject to capacity available:
 - after-school child-care for students;
 - child-care for siblings of students attending the public school;
 - children of non-certificated employees employed at the public school;
 - extreme hardship;
 - location of a student's previous school;

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- siblings of students already attending the public school; and
- student safety.
- Enrollment shall be given to out-of-state residents after all others and tuition shall be charged only if indicated by application of NMSA 22-12-5.

Admission Standards

A student who has been expelled during the last twelve (12) months by any school district or private school in the United States or who has exhibited behavior detrimental to the welfare or safety of other students or school employees imposed by any other school or school district in the United States within the last twelve (12) months shall not be admitted. Acceptance for enrollment may be revoked re-enrollment denied upon finding the existence of any of these conditions.

Notification

Notification shall be given prior to the beginning of the semester if possible, for those selected on the basis of (1) the student's enrollment priority category by grade, and then (2) the order of the student's entry on the waiting list.

The District shall notify the emancipated pupil, parent, or legal guardian in writing whether the applicant has been accepted, placed on a waiting list pending the availability of capacity, or denied enrollment. If the applicant is placed on a waiting list, the notification shall inform the emancipated pupil, parent, or legal guardian of the time when it will be determined whether there is capacity for additional enrollment in a school. If the pupil's application is rejected, the reason for the rejection may be stated in the notification.

Exception

Should there be excess capacity by grade level remaining for which no applications were submitted by the dates established for initial applications, the Superintendent shall authorize additional enrollment of pupils:

- Up to the determined capacity.
- On the basis of the order of the completed applications submitted after the notification of

- Without regard to enrollment preference.
- As long as admission standards are met.

Hearing and Appeal Procedure for Denial of Enrollment

A student may appeal the denial of enrollment or re-enrollment for attendance by requesting a hearing with the Superintendent of Schools within ten (10) days of receiving notification. Such hearing shall be on an informal basis, providing the student the opportunity to present factual information that would contradict the information leading to the denial. An electronic record shall be made of the hearing. Upon completion of the hearing the Superintendent shall render a decision in writing. The student may request that the decision of the Superintendent be reviewed by the Board within five (5) days of receipt of the Superintendent's decision. The Board shall receive the request and review the record to determine if the Superintendent's decision to deny enrollment was based upon reasonable information of expulsion or detrimental behavior as provided for in 22-1-4 NMSA 1978. A determination by the Board that the reasons were within statutory guidelines would affirm the Superintendent's decision, a determination to the contrary would allow the enrollment or re-enrollment if the student based upon the priorities of this policy.

Adopted: date of manual adoption

LEGAL REF.: 22-1-4 NMSA (1978)
 22-10A-20 NMSA (1978)
~~22-12-5 NMSA (1978)~~
 6.10.3.1 NMAC *et seq.*
 6.42.2.8 NMAC
 42 U.S.C. 11301, McKinney-Vento Homeless Assistance
 Act of 2001, as amended by the Every Student
 Succeeds Act (ESSA) of 2015

CROSS REF.: EEAA - Walkers and Riders
 JF - Student Admissions
 JFAA - Admission of Resident Students
 JFAB - Admission of Nonresident Students
 JFABD - Admission of Homeless Students
 JG - Assignment of Students to Classes and Grade Levels

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REGULATION**REGULATION****OPEN ENROLLMENT****Selection Process**

All applicants will be accepted if there is sufficient capacity. If there is insufficient capacity, applicants will be selected from the submitted applications for enrollment in a school in accordance with a random selection process by enrollment priority and grade level except where policy may indicate otherwise. After June 1, pupils shall be selected for enrollment from the waiting list by enrollment priority in the order in which the pupils were placed on the waiting list through the random selection process, or as otherwise provided by policy.

Procedure

The procedure for selection shall be as follows:

- The applicants will be divided by priority categories and grade level, have their names placed on separate pieces of paper and the papers placed in a container. Names will be drawn by priority categories and numbered in the order in which they are drawn. All applications properly submitted will be drawn and numbered for enrollment consideration. The applicants whose names are selected in order, up to the capacity limitations established, shall be permitted to enroll in the school and grade level. All others drawn will be placed on a waiting list with priority in accord with the lowest number.

EXHIBIT

EXHIBIT

OPEN ENROLLMENT

ATTENDANCE APPLICATION

File this application at the School District office

Student's name

_____ Last First M.I.

Current grade _____ Birth date _____ Home phone _____

Work phone _____ Message phone _____

Parent's name

_____ Last First M.I.

Home address _____

City _____ Street _____ Zip _____

(P.O. Box is not acceptable as an address)

E-mail address _____

The above-named student:

- resides outside the School District but within NM; *or*
- resides within the School District

Present school of attendance

School _____ District _____

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City _____ County _____

Request assignment to: _____
School

Is the above-named student:

Expelled or long-term suspended from any school or school district within the last twelve (12) months?

Yes No

Subject to expulsion or long-term suspension from a school or school district within the last twelve (12) months?

Yes No

In compliance with a condition of disciplinary action in any school or school district within the last twelve (12) months?

Yes No N/A

Note: The following conditions apply to the open-enrollment program:

1. An attendance application must be completed and submitted.
2. Enrollment is subject to the capacity limit established for the school and/or its grade levels.
3. The parent or legal guardian will be notified in writing whether the application has been accepted, rejected, or placed on a waiting list.
4. *Transportation* for the student shall be the responsibility of the parent or legal guardian.
5. Providing false information on this form may result in the application being denied or admission being revoked.

The signatory affirms that the student will abide by the rules, standards, and policies of the school and the District if enrolled.

Signature of Parent or Legal Guardian

Date

FOR DISTRICT USE ONLY ♦ DO NOT WRITE BELOW THIS LINE

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Student number _____

Date stamp

Filing Date

Accepted Placed on waiting list

Principal

Date

Rejected - Reason for rejection _____

Copies sent by school to applicant and Superintendent's office.

Date sent _____

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Policy Services

SPECIAL INSTRUCTIONAL PROGRAMS

A long-range plan will be the basis for providing special education services for students with exceptional needs and education requirements. These services may include specialized programs, personnel, facilities, materials, and equipment needed to promote the individual physical, social, intellectual, and emotional growth of exceptional students.

The Superintendent shall develop procedures that provide educational opportunities for individuals with disabilities and that accomplish District compliance with federal laws including the Individuals with Disabilities Education Act (IDEA), the New Mexico revised statutes, and the lawful regulations of the Secretary of Public Education. Such procedures shall include, but not be limited to, the following provisions:

- All children with disabilities aged birth (0) through twenty-one (21) years within the District's jurisdiction are to be identified, located, and evaluated including children attending religious or private schools who are in need of special education and related services.
- A free appropriate public education (FAPE) shall be available to all children with disabilities aged three (3) through twenty-one (21) years within the District's jurisdiction, including children advancing from grade to grade, those who have been suspended or expelled from school in accordance with the applicable IDEA rules and regulations, and any child with a disability the District has placed in or referred to a private school or facility. The District may refer to and contract with approved public or private agencies as necessary to ensure the provision of FAPE for children with disabilities.
- A full individual evaluation encompassing existing and additional data shall be conducted for each child to determine if the child is a child with a disability and the educational needs of the child before the initial provision of special education and related services. A reevaluation of each child shall be conducted at least every third year.

- An individualized education program (IEP) shall be developed and implemented for each eligible child served by the District and for each eligible child the District places in or refers to a private school or facility. An IEP or an individualized family service plan (IFSP) will be in place for each child with a disability prior to the provision of FAPE.
- To the maximum extent appropriate, opportunities for the least restrictive setting, inclusion in educational exercises with regular program students, and for interaction with the total school environment will be provided to exceptional students, the exception to be only when the student's condition, with supplementary aids and services, make such regular class education unsatisfactory.
- All required procedural safeguards must be guaranteed to the exceptional students and their parents. The parents will be provided with notices of procedural safeguards in each specified instance and all due process conditions will be satisfied with respect to the provision of a free appropriate public education.
- Post a notice regarding the "Ombud Act" containing a description of services, name, address and phone number of the office in a conspicuous location and on the school website (form to be approved by the Ombud Act office) as well as:
 - Distribute information regarding the state Ombud act every school year.
 - Provide information as a part of the annual individual education plan process prior to each year's plan meeting.
- The District shall follow the established state and federal standards to protect the confidentiality of personally identifiable information at the collection, storage, disclosure, and destruction stages.
- To the extent essential to provide FAPE to children with disabilities aged three (3) through twenty-one (21), extended school year (ESY) services shall be made available and implemented as necessary.
- Criteria for the graduation of exceptional students, including accomplishment in reading, writing, and mathematics, shall be as specified in the District policy on graduation requirements. Such

standards shall be equivalent to or greater than those established by the Secretary of Public Education.

- Each year conduct a review of the reasonable and acceptable ratio of students per teacher for each disability category.
- The discipline of exceptional students, and unevaluated students suspected of having a qualifying disability, is to be conducted in such a manner as to comply with FAPE and requirements of the IDEA.

The Superintendent is authorized and directed to establish procedures for the implementation of the New Mexico Policies and Procedures prepared by the Public Education Department Special Education Bureau and as modified for local circumstances, and to document District compliance with the law and this policy. The New Mexico Policy and Procedures will be made available to staff members and to parents as necessary to enhance compliance.

Adopted: date of manual adoption

LEGAL REF.: Special Education Ombud Act
22-13-6 NMSA (1978)
20 U.S.C. 1400 *et seq.*, Individuals with Disabilities
Education Act
29 U.S.C. 794, Rehabilitation Act of 1973, Section 504

CROSS REF.: IIB - Class Size
IKE - Promotion, Retention, and Acceleration of Students
IKF - Graduation Requirements
JKD - Student Suspension/Expulsion
JR *et seq.* - Student Record
IHBC - Programs for at Risk Disadvantage Students

EXHIBIT**EXHIBIT****SPECIAL INSTRUCTIONAL PROGRAMS****PROCEDURAL SAFEGUARDS NOTICE**

The Federal Regulations at 34 C.F.R. 300.504 on Procedural safeguards notice read as follows:

"Sec. 300.504 Procedural safeguards notice.

- (a) General. A copy of the procedural safeguards available to the parents of a child with a disability must be given to the parents, at a minimum--
 - (1) Upon initial referral for evaluation;
 - (2) Upon each notification of an IEP meeting;
 - (3) Upon reevaluation of the child; and
 - (4) Upon receipt of a request for due process under Sec. 300.507.
- (b) Contents. The procedural safeguards notice must include a full explanation of all of the procedural safeguards available under Secs. 300.403, 300.500-300.529, and 300.560-300.577, and the State complaint procedures available under Secs. 300.660-300.662 relating to--
 - (1) Independent educational evaluation;
 - (2) Prior written notice;
 - (3) Parental consent;
 - (4) Access to educational records;
 - (5) Opportunity to present complaints to initiate due process hearings;
 - (6) The child's placement during pendency of due process proceedings;
 - (7) Procedures for students who are subject to placement in an interim alternative educational setting;

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- (8) Requirements for unilateral placement by parents of children in private schools at public expense;
 - (9) Mediation;
 - (10) Due process hearings, including requirements for disclosure of evaluation results and recommendations;
 - (11) State-level appeals (if applicable in that State);
 - (12) Civil actions;
 - (13) Attorneys' fees; and
 - (14) The State complaint procedures under Secs. 300.660-300.662, including a description of how to file a complaint and the timelines under those procedures.
- (c) Notice in understandable language. The notice required under paragraph (a) of this section must meet the requirements of Sec. 300.503(c)."

The following is a summary of sources for procedures that may be found in law, regulation and District policy other than the P.E.D. sample:

- An opportunity for parent of a child with a disability to examine all records § 34 C.F.R. 300.501, Policy JR and Regulation JR-R (Student Records).
- Procedures to protect the rights of the child whenever the parents of the child are not known § 34 CFR 300.501.
- Prior written notice to the parents is to be provided upon specific instances § 34 C.F.R. 300.503.
- Procedures designed to ensure the prior written notice is in the native language of the parents, unless it clearly is not feasible to do so. If the district is unable after making an effort, to provide the notice in the native language of the parent, then the Public Education Department (P.E.D.) should be contacted for assistance. See § 34 C.F.R. 300.503.
- Procedures for mediation shall be provided. Contact the P.E.D. for a list of mediators. See § 34 C.F.R. 300.507 *et seq.*
- An explanation of the State complaint procedure shall be provided § 34 C.F.R. 300.660 *et seq.*
- Due process procedures are to be included § 34 C.F.R. 300.507.

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- Procedures that require the parent of a child with a disability, or the attorney representing the child, to provide notice within certain guidelines (it shall remain confidential) § 34 C.F.R. 300.507.
- Discipline procedures should be explained § 34 C.F.R. 300.507, and Policy JKD (Student Suspension/Expulsion).

POSTING AND DISTRIBUTION OF OMBUD INFORMATION

Every public school providing special education services shall post in a conspicuous location in the public school a notice regarding the office that contains a brief description of the services provided by the office and the name, address and phone number of the office and shall also post it online on the public school's website, if applicable. The public school providing special education services shall distribute information regarding the state Ombud at the beginning of every school year, in addition to providing the information as part of the annual individual education plan process prior to scheduling the first individual education plan meeting of each school year. The form of the notice shall be approved by the Ombud office.

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**BOARD MEMBER COMPENSATION
AND EXPENSES**

Board members shall serve without compensation.

Board members may be reimbursed for expenses incurred in connection with any school business authorized by the Board.

Reimbursement amounts shall not exceed the maximum amounts established pursuant to 6.20.2.19 NMAC.

~~The Board may grant approval for a Board member to be reimbursed actual expenses in lieu of per diem. Reimbursement for meals is limited to a maximum of thirty dollars (\$30) per day instate and forty five dollars (\$45) per day out of state provided that the Board member submits receipts for the actual expenses incurred. Reimbursement for lodging is limited to actual lodging costs provided the Board member submits receipts for the actual expenses incurred.~~

Board member's who attend a board or committee meeting for less than four (4) hours or a virtual meeting of any duration during a single calendar day shall receive a per diem of forty-five dollars (\$45). If the officer physically attends a board or committee meeting for four (4) hours or more during a single calendar day they shall receive a per diem of ninety-five (\$95) dollars. Mileage rate reimbursements are to be in accord with the Internal Revenue Service standard rate set January 1 of the previous year for miles traveled in a privately owned vehicle or eighty-eight cents (\$.88) in a privately owned airplane under certain conditions cited in NMSA 10-8-4 D. Reimbursement for actual meals and incidentals shall not exceed the maximum amounts for in-state and out-of-state travel established by the Department of Finance and Administration (DFA). The latter is always subject to the mileage being calculated from the post of the Officer or Official.

The Superintendent or the Superintendent's designee may grant travel advances. The traveler must submit required forms to receive advancement. The advancement will be processed at eighty percent (80%) of the total reimbursable trip cost. If a trip is not taken following advancement for such

trip, all legal means will be employed to ensure proper reimbursement to the District.

Adopted: date of manual adoption

LEGAL REF.: 10-8-1 NMSA *et seq.*
22-5-5 NMSA
6.20.2.19 NMAC
PSAB Supplement 20 Training and Travel

CROSS REF.: DKC - Expense Authorization/Reimbursement

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D-3150
EXPENSE AUTHORIZATION /
REIMBURSEMENT

©

DKC

School Board members and employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted.

Reimbursement amounts shall not exceed the maximums established pursuant to 10-8-1 through 10-8-8 and as subject to 6.20.2.19.

The statute indicates that mileage rate reimbursements are to be in accord with the Internal Revenue Service standard rate set January 1 of the previous year for miles traveled in a privately owned vehicle or eighty-eight cents (\$.88) in a privately owned airplane under certain conditions cited in NMSA 10-8-4 D. Reimbursement for actual meals and incidentals shall not exceed the maximum amounts for in-state and out-of-state travel established by the Department of Finance and Administration (DFA).

Adopted: date of manual adoption

LEGAL REF.: 10-8-1 NMSA *et seq.*
6.20.2.19 NMAC
PSAB Supplement 20 Training and Travel

CROSS REF.: EEB - Business and Personnel Transportation Services

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PHYSICAL EXAMINATIONS OF STUDENTS

Each student participating in high school and junior high school interscholastic athletics is required to submit to a physical examination when required by the New Mexico Activities Association or to submit evidence of being physically fit, as verified by competent medical personnel.

Dental Examination Requirements

Beginning July 1, 2021, a student shall not initially enroll in a school district or charter school (first time enrollment in New Mexico) unless the parent or guardian has provided satisfactory evidence, as determined by the school district or charter school, of having received a dental examination (by a licensed dental health care provider) within the past year. Alternatively, a student dental examination waiver (a designated field within a school district's enrollment application signed by a parent or guardian).

Such a dental examination shall be obtained at the expense of the enrollee/parent or guardian.

Adopted: date of manual adoption

LEGAL REF.: 22-1-14 NMSA *et seq.*
6.12.3.1 NMAC
New Mexico Activities Association Handbook

Relevant Statutes and Citations

Manual of Procedures titled PSAB Supplement 20 Training and Travel
https://webnew.ped.state.nm.us/wp-content/uploads/2017/12/SBFAB_Manual-of-Procedures-PSAB_PSAB20_Training-Travel.pdf

Senate Bill 272 (Reg. Session 2021)

<https://nmlegis.gov/Sessions/21%20Regular/final/SB0272.pdf>

House Bill 222 (Reg. Session 2021)

<https://nmlegis.gov/Sessions/21%20Regular/final/HB0222.pdf>

Senate Bill 345 (Reg. Session 2021)

<https://nmlegis.gov/Sessions/21%20Regular/final/SB0345.pdf>

House Bill 308 (Reg. Session 2019) [HB0308HCS \(nmlegis.gov\)](https://nmlegis.gov/Sessions/19%20Regular/final/HB0308.pdf)

<https://nmlegis.gov/Sessions/19%20Regular/final/HB0308.pdf>

Should the above string links leading to the bills being discussed not go directly to the bill, copy the string which follows the bill number, enter it into your browser and press enter. The browser should take you to the bill.

FAEA—Fine Arts Education Act

2021–2022

Application

FOR

K–6 Arts Funding

RfA—Request for Application



April 2021

Cover Art by Jeanie Vo, Grade 12, Del Norte High School, NM Youth Art Month
Winner Albuquerque Public Schools, Teacher Nikki Turman

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RfA—Request for Application

This document may be accessed electronically and downloaded through the PED website at: <https://webnew.ped.state.nm.us/information/rfps-rfis-rfas/>

OVERVIEW

Please read through the entire application and rubric prior to completing each portion. Submit your 2021–2022 renewal application as follows:

For the Electronic submission.

Submit your application digitally to vicki.breen@state.nm.us and

FA.Education@state.nm.us • In MS Word

- Include the Cover Page, Assurances Form, Goals and Objectives, Measurable Program Goals and Objectives, FAEA/Classroom Support, Budget Worksheet or Line Item Worksheet—all applicable parts **except signatures by May 21, 2021**
- In the **subject** line of the email, include your **DISTRICT NAME** first then **“2021–22 RfA”** •

Due electronically May 21, 2021

- ASSURANCES FORM may be sent 1) signed with the application or 2) emailed as a single, signed page and sent electronically, **no later than June 30, 2021**.
 - The single page can be
 - signed, scanned, and emailed or
 - e-signed.

INTRODUCTION

The purpose of this form is to solicit applications for public education funds through the Fine Arts Education Act (22–15D NMSA 1978).

The Fine Arts Education Act (FAEA) was enacted to provide funding to support school districts to offer

opportunities for elementary school students to participate in arts education programs, including dance, media arts, music, theatre, and visual arts in order to encourage cognitive and affective development by

- training students in complex thinking and learning;
- focusing on a variety of learning styles and engaging students through success;
- helping students to devise creative solutions for problems;
- providing students with new challenges; and
- teaching students to work cooperatively with others and to understand and value diverse cultures.

This is an opportunity to develop a unique arts program plan, using measurable goals and best practices, effectively connecting students to the curriculum in dance, media arts, music, theatre, and visual arts education programs. Applicants are encouraged to make use of, and incorporate, art resources available within their communities and the new ESSA (Title I, Title IV-A), STEM/STEAM, 21st Century, Title I and IV-B, K5 Plus, accelerated learning, community/school funds, ELT, extended learning time, and other funds to enhance the program.

FUNDING

A section of the Public School Finance Act was legislated during the regular session of New Mexico's 47th Legislative Session to provide funding for elementary arts education programs, as part of the State Equalization Guarantee (SEG). The funding period for approved applications will be School Year (SY) 2021–2022. Funds will be distributed only to districts and charter schools that have approved applications.

Newly approved programs (2020–2021 applications) will be funded based on their 2021–2022, 40th day membership data, as reported in the New Program Membership Projection Form (formerly 910 B5).

Funding of renewal programs (programs that were previously approved for SY 2020–2021) will be based on the previous year's average of 80- and 120-day counts, as reported in STARS.

ELIGIBILITY

New Mexico public school districts, state-chartered schools, and district-chartered schools may apply on behalf of those elementary schools that the district proposes to include in the program plan for this RfA. District-chartered elementary schools may apply on their own behalf or may be included in their district's application.

Districts may not apply as a consortium. However, following the awarding of funds to individual districts, they may combine fine arts funding as a consortium, if it is determined that this will provide the best use of these funds.

For purposes of this RfA, the term *elementary school* shall be defined as those schools the district has reported through STARS and that serve any of the elementary grades, K–5 and/or grade 6 students with an arts education program.

APPLICATION APPROVAL

Successful initial applicants will receive notification by July 2021 that their application has been approved for

funding for the 2021–2022 SY. Funding for following years will be contingent on approval of yearly program plan renewal applications and successful compliance with all program plan objectives, as stated and certified in the application for funding. Budget authority will be granted July 1, 2021.

ADDENDUM PROCESS

If additional information or clarification is needed, applicants will be asked to submit an application addendum. These applicants' program budgets will not be approved until their addenda are also approved. Districts will follow up through the school year with art and arts education/mid-year report.

REQUIRED COMPONENTS CHECKLIST

REQUIRED COMPONENTS	
Complete	Item
<input type="checkbox"/>	Cover Page with District or Charter Name
<input type="checkbox"/>	ASSURANCES Page
<input type="checkbox"/>	Program Narrative
<input type="checkbox"/>	Budget Page(s)

THE NEW PROGRAM MEMBERSHIP PROJECTION FORM

The new Program Membership Projection form is similar to the 910 B5 FORM, previously used by the School Budget and Financial Analysis Bureau—SBFAB, which is sent out by SBFAB and returned in the fall. This new form contains questions and information similar to those provided in the table and instructions below.

Note: When completing your application, collaborate with your PED School Budget Analyst, and your STARS and IT support teams, as needed. This form requires a new formula for projecting 40-day PROJECTIONS/ADDITIONS to your FAEA and several other programs for SY21–22 and SY22–23. The SBFAB will have a deadline for next fall (last year it was in October), and SY2021–22 has an immediate deadline.

ITEM	QUESTION	RESPONSE		
		Yes	No	NA
1.	Do you have a current FAEA Program?	X		
2.	Do you plan to add new programs or schools next year?			
		NEW PROJECTION #s		
3.	If you answer yes to question #2, provide your new projection numbers.			

LEA/Non-charter school applicant completes this section

Contact person Day-to-Day Program Management	Tessa Fleming		
Superintendent	Adan Estrada		
Mailing address	125 N. Collision Rd.		
City/State/Zip	Cimarron, NM 87718		
Telephone	575-376-2445 ext. 103		
Email	tfleming@cimarronschools.org		

Charter school applicant completes this section

Contact person Day-to-Day Program Management			
School district—Complete this box ONLY if you are a state OR district authorized charter school			
Charter contact			
Mailing address			
City/State/Zip			
Telephone			
Email			

FAEA Total Statistics

Projected number of elementary fine arts TEACHERS in SY 2019–2020 →	Dance		Total number of elementary fine arts STUDENTS to be served in SY 2021– 2022 →	171
	Media Arts	1.0		
	Music	2.0		
	Theatre			
	Visual Arts	2.0		
Total		5.0		

Elementary School(s) Being Served

School (Form may be extended if additional space is needed)	District Code	Location Code	Grade levels	Number of students to be served SY 2021–2022
Eagle Nest Community School			K-8th	113
Cimarron Elementary/Middle School			K-6th	58

Instructions: Answer the above three questions with your school budget manager, so SBFAB and the FAEA bureau can meet their timelines *and* districts can receive funding. You will find space for SY2021–22 inclusion at the end of the list of *Schools Being Served* found on the following page (7).

- New students, their grade levels, their school, district code, and location code should be added to the end of your list on page 7 and all highlighted in yellow to separate it from your 80/120 day average numbers. • Work with your school budget manager to ensure accuracy.

FAEA RfA SY 2021–2022 Page 6

R F A C OVER PAGE

**Elementary Arts Education
Program 2021–2022 Request for
Applications**

Cover Page of the RfA
 Approved

Request for Application

Name of District or School Applicant →	Cimarron Municipal Schools		
Please check one →	<input checked="" type="checkbox"/> Local Education Agency (LEA) <input type="checkbox"/> District Authorized Charter School <input type="checkbox"/> State Authorized Charter School	Please check one →	<input type="checkbox"/> New application <input checked="" type="checkbox"/> Renewal application

			Total	171

Assurance Form of the RfA

Approved

A SSURANCE F ORM

For Implementation of the 2021–2022 Elementary Arts Program

REQUIRED: LEA: NAME Cimarron Municipal Schools

Please check one →




- New application
 Renewal application

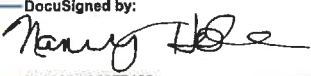
ASSURANCES

Signed by the superintendent, district-authorized charter school director, or state-authorized charter director I certify that the information in this application (initial or renewal) and the arts education plan is true and correct to the best of my knowledge. If funded, the district, state charter, or charter school I represent will

- a) implement the arts education program presented in the application to provide for the educational needs of students in the areas of dance, media arts, music, theatre, and visual arts;
- b) align the elementary arts education program with the following:
 1. NM Core Arts Standards and/or
 2. National ARTS Standards and/or
 3. Applicable Common Core State Standards;
- c) provide sufficient classroom space, materials, appropriate instructional time, including the number of classes per week and the qualified personnel to teach the elementary arts education program;
- d) provide licensed instructors for the elementary arts education program in both teaching and supervisory roles— non-certified instructors will have appropriate background checks and will be supervised by certified teachers at all times;
- e) provide opportunities for instructors and other appropriate staff to participate in professional development, training, and technical assistance in the arts, including team participation in statewide professional development;
- f) conduct a self-evaluation that includes an assessment of the district elementary arts education program; and g) form and work with a fine arts advisory council (parental and community arts ~ FAAC) to participate in annual reviews of the Elementary Arts Education Program and to plan and work with their local board.

Signatures

Superintendent or Charter School Director		Date	5/14/21
Business Manager		Date	5/14/21
Project Director		Date	5/14/21
Fine Arts Advisory Council (FAAC) Contact		Date	

School Board President or Governance Council Chair	DocuSigned by:  0635089D56F7400...	Date	5-11-21
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GOALS AND OBJECTIVES

Arts Education and Equity: Meeting the Needs of All Students

1. Pedagogy
 In what way is art culturally and linguistically relevant? In what way is art taught via student-centered pedagogy?

Art reflects time and place, what is valued and what is universal. It encompasses relationships, connects us with our common humanity, and our need to communicate and express ourselves. Art gives humanity a way to share our experiences, beauty and emotions as well as being a social statement. Linguistically, art builds nonverbal skills as well as all types of linguistic skills and vocabulary development through communication of music, visual art, theater, and media arts. Students who are not able to express themselves through verbal presentation can use art as an effective communication tool. There is a universal quality to art that can be understood regardless of which language a student speaks. Art crosses cultural and demographic lines. When students learn to read or create art, it contributes to vocabulary development and self-discovery. The student becomes experts at their own interests and at what they find beautiful, valuable, and meaningful.

Art is taught with the students creating the art that they desire or exploring new mediums and types of art through Choice Based art. Time in class is spent with student directed experiences that relate to their interests and cultural backgrounds as well as personal experiences. In a Choice based classroom such as what is used in Cimarron School District, each student is presented with a general concept or a short instruction method then they take that information and apply it to self-directed art concepts and experimentation. Each student is responsible for creating visual art that utilizes Studio Habits of the Mind and the Design process as well as Elements of Art and Principals of Design through self-directed and self-selected choices and follow through. Students then evaluate and explain to a small group or class the choices that they made and what feelings and impressions they wanted to convey. If a student has an interest in a particular concept or has seen something they would like to experience, they are allowed to do the research and experimentation to understand the concept and then to create or try something else. This type of instruction and art room structure encourages creativity, self-regulation, a wide variety of art choices and student assessment instead of direct instruction that may limit or exclude some students who interest is different than the instructors.

Measurable Program Goals and Objectives from 2020–2021 to 2021–2022

2. Goals and Objectives

List three or more goals and measurable objectives for your visual arts, music, dance, and/or theatre programs aligned with

- [NM Core Arts Standards](#)
- [National Arts Standards](#); and/or
- Elementary Secondary Education Act—ESSA—content, including—but not limited to—sequential and developmentally appropriate additional Title I or Title IV curricula to ESSA & 21st Century funds to the arts.

Goals	Steps and Outcomes
-------	--------------------

<p>1. Students will be able to plan, create, refine and present artistic ideas and work at all grade levels</p>	<p>Steps:</p> <ul style="list-style-type: none"> ● Students will be introduced to a TAB/Choice based art room at the beginning of the year and will practice in each center: painting, drawing, sculpture, clay, paper structure, building with Legos/wooden blocks, recycled art, weaving/yarn, and beading). ● Students will be introduced to sketchbooks, Studio Habits of the Mind, and self-evaluation procedures on an ongoing basis throughout the year. ● Students will become independent artist using resources in the art room to create original art and to present it using Artist Statements or verbal presentations on a regular basis. ● Students will be introduced to artists from different cultural background and mediums through video presentations and/or guest artist on a monthly basis. <p>Outcomes:</p> <ul style="list-style-type: none"> ● Students creating art that covers different mediums and meeting artistic standards through Elements of Art and Principal of Desig
<p>2. Students will be able to convey meanings and life experiences through completed artistic work at all grade levels.</p>	<p>Steps:</p> <ul style="list-style-type: none"> ● Students will create original works of art using Studio Habits of the Mind, Express and Observe primarily to link personal experiences to artwork. ● Presentation to community and school through art shows, displayed works of art. ● Artist statements and verbal presentations. ● Study of artists from different backgrounds and mediums. <p>Outcomes:</p> <ul style="list-style-type: none"> ● Students are able to communicate and relate personal art to parts of their lives and the influence of other artist. ● Students will be able to communicate through verbal or written communication and be comfortable presenting to others their art. ● Students will be able to give meaningful and art rich vocabulary presentation to others.
<p>3. Students will respond and develop critiquing methods for their own and others artwork.</p>	<p>Steps:</p> <ul style="list-style-type: none"> ● Students will engage in oral conversations and presentations to practice constructive critiquing of self and other's art work. ● Students will keep an ongoing sketchbook to reflect and revise artwork on a regular basis. ● Students will be able to use art vocabulary through instruction and practice, modeling and review and finally assessment through ongoing artist statements, sketchbook reviews and verbal assessments both informal and formal with teacher. <p>Outcomes:</p> <ul style="list-style-type: none"> ● Students become fluent in reflecting and responding to their and others artwork. ● Students strive to better each ongoing art that they are creating.
<p>4. Students will create art and art show for parents and community working on all phases from presentation, verbal and written to set up and critique.</p>	<p>Steps:</p> <ul style="list-style-type: none"> ● Students will be given dates and rubric to plan and implement artistic creation to represent themselves and the community around them.

	<ul style="list-style-type: none"> ● Students will study, observe and create presentation of art work through web search, visiting art galleries and talking to professional artists. ● Students will set up and promote art show/auction before, during and after each event. ● Students will create promotional materials and schedule needed personal to facilitate art show. <p>Outcomes:</p> <ul style="list-style-type: none"> ● Students will experience artistic presentation and community responses. ● Students will understand and gain confidence with presentation of artistic work. ● Students will have ownership of events.
5.	

FAEA/Classroom Support

3. QUESTIONS/ INSTRUCTIONS	RESPONSES																									
<p>a. How many arts teachers are employed? List your teachers and the grade levels taught by each. Artists, classroom teachers percentages of FTE may be needed.</p>	<table border="1"> <thead> <tr> <th>AREA</th> <th># OF TEACHERS</th> <th>GRADES</th> <th>LEVELS</th> <th>TAUGHT</th> </tr> </thead> <tbody> <tr> <td>Media Arts</td> <td>1</td> <td>K-6</td> <td></td> <td></td> </tr> <tr> <td>Music/Band</td> <td>-</td> <td>6</td> <td></td> <td></td> </tr> <tr> <td>Visual Arts</td> <td>1</td> <td>K-6</td> <td></td> <td></td> </tr> <tr> <td>Total Numbers</td> <td>2</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	AREA	# OF TEACHERS	GRADES	LEVELS	TAUGHT	Media Arts	1	K-6			Music/Band	-	6			Visual Arts	1	K-6			Total Numbers	2			
AREA	# OF TEACHERS	GRADES	LEVELS	TAUGHT																						
Media Arts	1	K-6																								
Music/Band	-	6																								
Visual Arts	1	K-6																								
Total Numbers	2																									
<p>b. How frequent are your elementary arts classes, and what is the length of class time?</p>	<p>Media Arts: 2 times per week per grade/class Music/Band: 6th grade band meets daily Visual Art Classes are twice a week for grades Kindergarten to 5th and 2 times a week for grade 6th. Classes are 50 minutes long</p>																									

FAEA CLASSROOM SUPPORTS QUESTIONS/

INSTRUCTIONS RESPONSES

<p>c. What assessments are you using to measure students' learning in the arts (e.g., report card grades, video, theatre vignettes, film, surveys, portfolio, performance assessment, other)</p>	<p>Studio of Habits self-assessments and rubrics Portfolio and sketchbooks Completed work meeting student created rubrics. Daily participation grades</p>
--	--

<p>d. If your district is matching FAEA funds and/or expanding the program each year (e.g., through ESSA, STEM/STEAM, 21st Century, K5 Plus, the community, ELT, accelerated learning, or other funds), please describe</p>	<p>The district provides operational dollars to fully staff that are employed in this position including educational aides to assist in art rooms and STEAM classrooms.</p>
<p>e. Describe district support for arts teachers. Include areas such as adequacy of program planning time, budget/support planning, collaborations, and ESSA.</p>	<p>Art teacher is afforded material and supplies. The class schedules are built so they have a planning period daily and district allows for additional time for collaboration within the district and each school. District provides location and resources for community performances/art shows as well as additional support for outreach programs.</p>
<p>4. Professional Development and its Funding * Describe the professional development, training, and/or technical assistance (suggested three to five percent of FAEA funding) in the arts that will be provided for arts teachers and administrators.</p>	
<p>Teacher is provided funding for TAB training in New Mexico and Colorado as scheduled, New Mexico FAEA Winter Conference and ongoing webinars as requested by the art teacher. Art teacher will be presenting and working with core teachers the concept of TAB/Choice Art structured classrooms and the new National Art Standards during professional development beginning of the year as well to the school board.</p> <p>Art rooms are equipped with computer, I-Pads, Media Presentation tools and students have personal computers that are allowed to be brought to the classroom upon the request of the art teacher.</p>	
<p>*These include, but are not limited to, the Kennedy Center, NAMM, NAfME, NAEA (Art and Music, Performing Arts Education Associations), State Annual Conferences, NMMENC, NMAEA, the FAEA Winter Meeting, the All-State Music Conference, the EdTA (Educational Theatre Association) Conference, and the NDEO (National Dance Educational Organization), and NM statewide Teacher Conferences. Discuss presenting, participating and collaborations.</p>	
<p>5. Fine Arts Advisory Council (FAAC) Briefly summarize below how the district FAAC assists in the review of measurable goals and priorities of the program and makes appropriate recommendations for changes or revisions in the program plan and alignment to the budget.</p>	
<p>N/A</p>	

FAEA CLASSROOM SUPPORTS QUESTIONS/INSTRUCTIONS AND RESPONSES

6. Licensed school instructors and supervisors to insure excellence in teaching and learning arts education.

a. Describe below how your program ensures their use and, if unavailable, detail how the applicant complies with the requirement that—when an art resource, non-licensed person provides instruction for the arts program—a licensed teacher (the teacher of record) is supervising the program, the instruction, and the provider, including lesson planning.

7. Program Plan Summary

Include below a one to three page narrative description and self-evaluation of your instructional program, budget, instructors, and evaluation plan/compliance elements. Discuss collaborative efforts (district or region).

E LEMENTARY A RTS E DUCATION B UDGET 202 1 – 202 2

Align your goals with the budget. Demonstrate budget support for the program and include aligned, measurable goals. To do so, use either the proposed budget or budget worksheet that follow. List the planned expenditures that support the 2021–2022 Elementary Arts Education Program. Include all additional funding sources that will support the program plan. Demonstrate how your budget aligns with FAEA goals. Name the person(s) responsible for oversight of the budget and how you ensure that all funds are being spent on the arts as indicated in your proposal.

Inform your business office and STARS representative about your budget, complete expense records for program expenditures, and retain copies for your files. All program directors should maintain a file for this and other purposes in order to implement, maintain, and cultivate this program.

(Budget Worksheets—Next Pages)

Elementary Arts Education Budget Worksheet, 2021-2022

Category of Services or Materials		FAEA Funding	Other Funding Sources	District Funds	Total
A	Instructional				
	Licensed Personnel Services				
	Salaries				
	Dance				
	Salaries				
	Media Arts				
	Salaries			29817	29817
	Music				
	Salaries				
	Theatre				
	Salaries	47244			47244
	Visual /Media Arts				
B	Professional Development				
	Possible Fees				
	Travel mileage			500	500
	Meals \$ per day			200	200
	Hotel \$ per day			750	750
	Contract Services				
C	Instructional Supplies				
	(Specify)				
	Materials				
	Equipment				
	Other supplies				
	% of budget				
D	Other				

	Total		47544		31267	78511

Arts Education Line Item Worksheet 2021-2022							
Fund	Sub-Fund	Function	Object Code	Description	Dollar Amount	Goal Alignment with the Budget	
						Goal Number	Goal is on page #
Total							

G LOSSARY

Arts Education Standards

Arts Education Standards Allow for More Than Mere Exposure to the Arts

The existence of a standards document in the arts indicates that students at all grade levels will be actively engaged in comprehensive, sequential programs of arts education that include creating, performing, and producing—as well as studying, analyzing, and reflecting. This expectation implies that these programs provide consistent, timely instruction in the arts by any combination of highly qualified arts specialists, visiting artists, artists-in-residence, performance groups, trained volunteers, and/or a variety of local arts-related resources. It also implies that these entities work in collaborative partnerships, with instructional goals to expand and deepen student's competencies, which are informed and guided by the standards. —The National Arts Standards

ESEA Reauthorization ~ Every Student Succeeds Act (ESSA)

The New Mexico Public Education Department (PED) has been at the forefront of pursuing a student-centered reform agenda, knowing that each year is an opportunity to give our students the chance to succeed.

New Mexico's state plan under ESSA builds on the momentum of recent student success while meeting updated federal requirements. The plan includes a continued commitment to robust college- and career-ready standards and assessments, meaningful accountability, a commitment to ensure that all students are served by excellent educators, and collaborative strategies for turning around the state's struggling schools. The plan also articulates New Mexico's methodology for setting creative and collaborative goals to strategically utilize funding to best meet the needs of our students.

- Programs that have been supported by the Arts in Education fund have been such as *Assistance for Arts Education* fund, the National Endowment for the Arts/Arts in Education, and Innovative Approaches to Literacy. • Arts and Music education are specified as eligible uses for new, state-administered "Student Support and Academic Enrichment Grants," including support for the arts in STEM/STEAM education.
- 21st Century Community Learning Center funding is maintained, and art, dance, music and theatre education are specified as eligible for support under *expanded learning time* provisions.

Funding Formula

The FAEA formula for 2020–2021 is calculated in the following manner:

- Find the 80/120 student count from the previous SY, unless this is a NEW application

Project directors calculate the amount they will receive as follows:

- 1) STARS average is the average of the 80th and 120th day counts from SY 2020–2021
 - 2) FAEA MEM is 1.0
 - 3) 0.0500 is the multiplier from FAEA statute
 - 4) Unit value—operational—
- 21–22—\$4,770.70 11000 operational fund**

The amount per student funding is derived from the available Public School Support—State Equalization Guarantee funding formula.

New Mexico Arts Standards

At the state level, the New Mexico Core Arts Standards are mandated for students in grades K–8 and guide arts course development for participating students in grades 9–12. These high school courses either meet the fine arts or practical arts graduation requirement—as adopted by local school districts—or can be taken as required electives. The Arts are included in Advanced Placement (AP), Dual Credit, Media Arts, Arts, Audio/Video, Technology and Communications, and local operational and administrative funding decisions.

of learning and excellence in any school district. Nationwide, there is a direct correlation between high-performing schools and comprehensive, instructionally sound programs in visual and performing arts. What are the unique benefits of an education in the arts, and why do the arts deserve an equal role in the education offered to our students?

The arts provide a set of tools for making critical choices as well as for creating, communicating, collaborating, and understanding others' ideas.

Education in the arts affects the quality of learning in all content areas and to the overall learning environment. The arts provide a context for learning those skills and personal qualities identified as essential for success in the workplace.

Education in the arts provides students with opportunities to use divergent modes of thinking and explore the notion that problems may have multiple solutions.

The arts appeal to, and hold benefits for, all students, regardless of their level of cognitive ability.

The arts have the unique capacity to engage students intellectually, emotionally, and physically.

A comprehensive curriculum that includes the arts at all levels greatly enhances the credibility and attractiveness of the public education system as communities compete to recruit business and industry that can have a significant economic impact. —The National and New Mexico Core Arts Standards

[NM Core Arts Standards](#)

[National Arts Standards](#)

SEG— State Equalization Guarantee Distribution

Nearly all state-level school districts' operational funds are distributed through the Public School Fund. Only one significant state appropriation is not distributed through the Public School Fund, the Free Textbook appropriation. [22-15-9 NMSA 1978]. These funds are available for the Arts from 2019–2025 with the current adoption cycle. At this time, Instructional Materials are available operationally and through the SEG.

The Public School Fund is appropriated in the following three separate distributions: the SEG, the Transportation Distribution, and the Supplemental Distributions. The SEG accounts for more than 90 percent of school districts' operational revenue and is based on a school finance formula created to equitably fund educational need throughout the state. This widely acclaimed, innovative school finance plan was incorporated into law by the 1974 NM legislature's Public School Finance Act.

How New Mexico Schools are Funded. https://webnew.ped.state.nm.us/wp-content/uploads/2017/12/SBFAB_home_How-New-Mexico-Schools-Are-Funded-4-7-16.pdf

