



## Board of Education

Dollie O'Neill, President; Kaycee Sandoval, Vice-President; Kimberly Taylor, Secretary;  
Kimberly Valenzuela, Member; Jonathan Grassmick, Member  
Shannon Aguilar, Superintendent

Board of Education  
Regular Meeting

Wednesday  
April 17, 2024  
6:30 pm

Moreno Valley High School  
56 Cam Grande  
Angel Fire, NM 87710

**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

#### LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Moreno Valley High School  
Board Meeting Room  
Wednesday, April 17, 2024  
6:30 pm

- I. Call to Order
- II. Pledge of Allegiance
- III. Oath of Office
- IV. Selection of Board Officers (Discussion/Action)
- V. Roll Call
- VI. Consider Approval of Agenda (Action)
- VII. Consider Approval of Minutes (Action)
  - A. March 13, 2024 – Regular Board Meeting
  - B. April 3, 2024 – Special Meeting
  - C. April 12, 2024 – Special Meeting
- VIII. 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
- IX. Public Forum

X. DOH Presentation (Discussion)	<b>Programming</b>
XI. Consider Approval of 2023 Audit (Discussion/Action)	<b>Programming</b>
XII. Consider Approval of 2024-2025 School Calendar (Discussion/Action)	<b>Programming</b>
XIII. Consider Approval of 2024-2025 Board Meeting Calendar (Discussion/Action)	<b>Programming</b>
XIV. Consider Approval of 2024-2025 Audit/Finance Committee Calendar (Discussion/Action)	<b>Programming</b>
XV. Consider Approval of 2024-2025 Moreno Valley School Calendar (Discussion/Action)	<b>Programming</b>
XVI. Consider Approval of 2024-2025 Moreno Valley Budget (Discussion/Action)	<b>Programming</b>
XVII. Consider Approval of FAEA Grant (Discussion/Action)	<b>Programming</b>
XVIII. Consider Demolition of Old Elementary (Discussion/Action)	<b>Programming</b>
XIX. Consider Appraisal of Lot 12 in Block 4 of North Lake Subdivision (Discussion/Action)	<b>Programming</b>
XX. Consider Approve of the Resolution Supporting the Community School (Discussion/Action)	<b>Programming</b>
XXI. Consider Approval of 5 <sup>th</sup> Grade Health Curriculum (Discussion/Action)	<b>Programming</b>
XXII. G-2550@GCCA PROFESSIONAL / SUPPORT STAFF SICK LEAVE – 1 <sup>st</sup> Reading	<b>Programming</b>
XXIII. G-2600@GCCB PROFESSIONAL / SUPPORT STAFF PERSONAL / EMERGENCY / RELIGIOUS LEAVE – 1 <sup>st</sup> Reading	<b>Programming</b>
XXIV. J-3400@JIH STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS – 1 <sup>st</sup> Reading	<b>Health &amp; Safety</b>
XXV. J-3400@JIH-R – 1 <sup>st</sup> Reading	<b>Health &amp; Safety</b>
XXVI. I-6950@IKAD GRADE ADJUSTMENTS (Discussion)	<b>Programming</b>

XXVII. Superintendent’s Report

- Personnel Report

XXVIII. School Board Report

- A. Review Board Norms  
NMSBA Scholarship Nomination- Dylan Atzberger

XXIX. Next Regular School Board Meeting Agenda Items

XXX. Executive Session

A. Disposition of Property

- Black Lake Property
- Gila Property
- Property in Cimarron with Interested Buyer

XXXI. Adjournment

The next Regular School Board Meeting is scheduled for Wednesday, May 15, 2024; at Cimarron Administration Office, Board Meeting Room – 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.

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## CIMARRON MUNICIPAL SCHOOLS BOARD OF EDUCATION REGULAR MEETING

### MINUTES

### LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Eagle Nest Elementary/Middle School  
Board Meeting Room  
Wednesday, March 13, 2024  
6:30 pm

- I. Call to Order
  - Mrs. O’Neill called the meeting to order at 6:30 pm.
- II. Pledge of Allegiance
- III. Roll Call
  - Mrs. O’Neill, President; Mrs. Sandoval, Vice-President; Mrs. Taylor, Secretary; Ms. Valenzuela, Member; Mr. Grassmick, Member were all present. There was a quorum.
- IV. Consider Approval of Agenda (Action)
  - Ms. Valenzuela made a motion to approve the agenda. Mrs. Taylor seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- V. Consider Approval of Minutes (Action)
  - A. February 21, 2024 – Regular Board Meeting
    - Mrs. Sandoval made a motion to approve the February 21, 2024 Minutes. Mr. Grassmick seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- VI. 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. Sandoval made a motion to approve the consent agenda items. Ms. Valenzuela seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

VII. Public Forum

<p>VIII. Consider approval of Board Member Resignation (Discussion/Action)</p> <ul style="list-style-type: none"> <li>Mrs. Sandoval made a motion to approve the Board Member Resignation. Mrs. Taylor seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<p><b><i>Programming</i></b></p>
<p>IX. Scheduling Selection Process for Replacement of Board Member (Discussion/Action)</p> <ul style="list-style-type: none"> <li>Mr. Grassmick made a motion to approve Option One. Board Members will start taking letters of interest starting March 13, 2024 and ending March 27, 2024. On April 3, 2024 the board will conduct a special meeting to interview candidates that have submit letters of interest. At the April 14, 2024 regular board meeting the board will consider nomination from board members and conduct a vote to appoint a new board member to the vacancy that must pass by three votes. Mrs. Sandoval seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<p><b><i>Programming</i></b></p>
<p>X. Consider for approval the Notice of Sale and Delegation of Authority of the District’s 2024 General Obligation Bonds ( Discussion/Action)</p> <ul style="list-style-type: none"> <li>Mrs. Sandoval made a motion to approve the Notice of Sale and Delegation of Authority of the District’s 2024 General Obligation Bonds. Mr. Grassmick seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<p><b><i>Programming</i></b></p>
<p>XI. G-2600@GCCA PROFESSIONAL / SUPPORT STAFF PERSONAL / SICK / EMERGENCY / RELIGIOUS LEAVE – 2<sup>nd</sup> Reading (Discussion/Action)</p> <ul style="list-style-type: none"> <li>Mrs. Sandoval made a motion to postpone G-2600@GCCA PROFESSIONAL / SUPPORT STAFF PERSONAL / SICK / EMERGENCY / RELIGIOUS. Mrs. Taylor seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<p><b><i>Programming</i></b></p>
<p>XII. A-0300@ACA NONDISCRIMINATION ON THE BASIS OF SEX – 2<sup>nd</sup> Reading (Discussion/Action)</p> <ul style="list-style-type: none"> <li>Mrs. Sandoval made motion to approve A-0300@ACA NONDISCRIMINATION ON THE BASIS OF SEX. Mrs. Taylor seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval,</li> </ul>	<p><b><i>Programming</i></b></p>

Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.	
XIII. Consider Cancellation of Sunrise Clinic MOU (Discussion/Action) <ul style="list-style-type: none"> <li>Mrs. Sandoval made a motion to approve the Cancellation of Sunrise Clinic MOU. Ms. Valenzuela seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<b>Health &amp; Safety</b>
XIV. Consider Student Survey Regarding Vaping, Drugs, and Sexual Activity (Discussion/Action) <ul style="list-style-type: none"> <li>No Action</li> </ul>	<b>Health &amp; Safety</b>
XV. Consider Demolition of Old Elementary (Discussion/Action) <ul style="list-style-type: none"> <li>Tabled for April 17, 2024 Meeting.</li> </ul>	<b>Programming</b>
XVI. Consider Appraisal of the Black Lake Property (Discussion/Action) <ul style="list-style-type: none"> <li>Mrs. Sandoval made a motion to approve the Appraisal of the Black Lake Property. Mrs. Taylor seconds the motion. The board was polled; Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.</li> </ul>	<b>Programming</b>
XVII.6.10.5 NMAC, School Instructional Time Requirements (Discussion)	<b>Programming</b>
XVIII. J-3400©JIH STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS (Discussion)	<b>Programming</b>
XIX. J-3411©JIH-R (Discussion)	<b>Programming</b>
XX. Trading lot Twelve in Block 4 of the North Lake Subdivision for Lot Eleven (Discussion)	<b>Programming</b>

XXI. Superintendent’s Report

- Personnel Report
- Gila Property
- DOH presentation information and board presentation by DOH
- Student Survey – Anonymous (Vaping, Drugs, Sexual Activity)
- Membership Comparison-120<sup>th</sup> Day

XXII. School Board Report

- A. Review Board Norms

XXIII. Next Regular School Board Meeting Agenda Items

- I-6950©IKAD GRADE ADJUSTMENTS
- J-1550©JH STUDENT ABSENCES AND EXCUSES
- J-3400©JIH STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS
- G-2550©GCCA PROFESSIONAL / SUPPORT STAFF SICK LEAVE
- G-2600©GCCB PROFESSIONAL / SUPPORT STAFF PERSONAL / EMERGENCY / RELIGIOUS LEAVE
- 2024-2025 School Calendar

- 2024-2025 Board Meeting Calendar
- 2024-2025 Audit/Finance Committee Calendar
- Elect New Board Member
- Old Elementary
- Lot 12 in Block 4 of the North Lake Subdivision
- DOH Presentation
- Audit

#### XXIV. Executive Session

- Mrs. Sandoval made a motion to enter executive session. Ms. Valenzuela seconds the motion. There was a Roll Call Vote: Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- A. Limited personnel matters regarding the contract of the counselor who comes on Friday.
- Mrs. Sandoval made a motion to leave executive session. Ms. Valenzuela seconds the motion. There was a Roll Call Vote: Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
  - Executive Session ends at 8:51 pm.

***I, Dollie O’Neill, President, affirm that the matters discussed in closed session were limited to those matters included in the motion to close the meeting.***

#### XXV. Adjournment

- Ms. Valenzuela made a motion to adjourn the meeting. Mrs. Sandoval seconds the motion. There was a Roll Call Vote: Mrs. O’Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- The meeting ended at 8:52 pm.

The next Regular School Board Meeting is scheduled for Wednesday, May 15, 2024; at Cimarron High School, Board Meeting Room – 6:30 pm.

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## CIMARRON MUNICIPAL SCHOOLS BOARD OF EDUCATION SPECIAL MEETING

### MINUTES

### LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Cimarron Administration  
Board Room  
Wednesday, April 3, 2024  
6:30 pm

I. Call to Order

- Mrs. Sandoval called the meeting to order at 6:31 pm.

II. Pledge of Allegiance

III. Roll Call

- Mrs. Sandoval, President; Mrs. Taylor, Secretary; Ms. Valenzuela, Member; Mr. Grassmick, Member were all present. There was a quorum.

IV. Consider Approval of Agenda (Action)

- Mrs. Grassmick made a motion to approve the agenda. Mrs. Taylor seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

V. Interview Potential Board Member Candidates (Discussion)

VI. Consider Approval of NMSSA Lawsuit (Discussion/Action)

- Ms. Valenzuela made a motion to approve joining the NMSSA lawsuit. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

VII. Drafting a Resolution Regarding 180-Day Calendar Rule (Discussion)

VIII. Consider Approval of the Resolution Regarding 180-Day Calendar Rule (Action)

Ms. Valenzuela made a motion to approve the resolution regarding 180-day calendar rule. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

IX. Consider Approval of Early College High School Application (Discussion/Action)

- Ms. Valenzuela made a motion to approve the early college high school application. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

X. Consider Approval of PreK Grant (Discussion/Action)

- Ms. Valenzuela made a motion to approve the PreK Grant. Mrs. Taylor seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

XI. Consider Approval of FAEA Grant (Discussion/Action)

- Kimberly Valenzuela made a motion to approve the FAEA Grant but then went straight into discussion, there was no second, all voted in favor however item will be presented at the next meeting for proper order and approval.

XII. Next Regular School Board Meeting Agenda Items

- Appoint New Board Member
- Oath of Office
- Selection of Board Officers
- Excellence in Student Achievement Award

XIII. Adjournment

- Ms. Valenzuela made a motion to adjourn the meeting. Mrs. Taylor seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- The meeting ended at 7:34 pm.

The next Regular School Board Meeting is scheduled for Wednesday, April 17, 2024; at Moreno Valley High School, Board Meeting Room – 6:30 pm.

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## CIMARRON MUNICIPAL SCHOOLS BOARD OF EDUCATION SPECIAL MEETING

### AGENDA

#### LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Cimarron Administration  
Board Room  
Friday, April 12, 2024  
6:30 pm

- I. Call to Order
  - Mrs. Sandoval called the meeting to order at 6:30 pm.
- II. Pledge of Allegiance
- III. Roll Call
  - Mrs. Sandoval, President; Mrs. Taylor, Secretary; Ms. Valenzuela, Member; Mr. Grassmick, Member were all present. There was a quorum.
- IV. 2024-2025 School Calendar (Discussion)
- V. Executive Session
  - Ms. Valenzuela made a motion to enter executive session. Mr. Grassmick seconds the motion. There was a Roll Call Vote: Mrs. O'Neill, Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
  - Executive Session started at 6:59 pm.
- A. Discussion of Nominees For New Board Member
  - Mr. Grassmick made a motion to leave executive session. Mrs. Taylor seconds the motion. There was a Roll Call Vote: Aye; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
  - Executive Session ends at 7:26 pm.

#### VI. Selection of New Board Member (Action)

- Made a motion to select Whitney Balizan as the new board member. Mrs. Taylor seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.

#### VII. Adjournment

- Ms. Valenzuela made a motion to adjourn the meeting. Mrs. Taylor seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. Taylor, Aye; Ms. Valenzuela, Aye; Mr. Grassmick, Aye. The motion carries.
- The meeting ended at 7:28 pm.

The next Regular School Board Meeting is scheduled for Wednesday, April 17, 2024; at Moreno Valley High School, Board Meeting Room – 6:30 pm.

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8000 DISTRICT

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

### Cimarron Municipal Schools

### Disbursement Detail Listing

Date Range: 03/01/2024 - 03/31/2024

**ACTIVITIES**

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11976	03/01/2024	1120	ANGEL FIRE RESORT OPERATIONS LLC	23797	23465.1000.53711.1010.008000.0000	SLEDDING HILL TICKETS-2 HOURS	\$600.00
						Check Total:	\$600.00
11977	03/01/2024	1120	CARDIO PARTNERS INC	INV3343485	23416.1000.56118.1010.008000.0000	PM-BATTERY ONSITE/HOME/RFX AED	\$196.83
						Check Total:	\$196.83
11978	03/01/2024	1120	F & C SAWAYA WHOLESALE	23819	23403.1000.53711.1010.008000.0000	CANDY/DRINKS FOR HOMECOMING	\$492.00
						Check Total:	\$492.00
11979	03/01/2024	1120	LIFETOUCH	EVTMCPRQW	23426.1000.53711.1010.008000.0000	ENEMS YEARBOOKS	\$174.34
11979	03/01/2024	1120	LIFETOUCH	EVTMCPRQW	23431.1000.53711.1010.008000.0000	ENEMS YEARBOOKS	\$558.22
						Check Total:	\$732.56
11982	03/08/2024	1126	ORIENTAL TRADING COMPANY	72998827001	23465.1000.56118.1010.008000.0000	211 PC STEM CHALLENGE BUILD A DINOSAUR	\$53.97
11982	03/08/2024	1126	ORIENTAL TRADING COMPANY	72998827001	23465.1000.56118.1010.008000.0000	DIG AND DISCOVER EXCAVATION DINOSAUR	\$104.63
11982	03/08/2024	1126	ORIENTAL TRADING COMPANY	72998827001	23465.1000.56118.1010.008000.0000	DIG IT UP! THE BIG EGG	\$149.70
11982	03/08/2024	1126	ORIENTAL TRADING COMPANY	72998827001	23465.1000.56118.1010.008000.0000	BULK 72 PC MINI 2" DINOSAUR FILLED PLASTIC	\$17.98
						Check Total:	\$326.28
11983	03/08/2024	1126	MCDONALDS (RATON)	03/02/24	23403.1000.53711.1010.008000.0000	MEALS FOR DISTRICT CHAMPIONSHIP- BOYS	\$187.27
						Check Total:	\$187.27
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3012024	23403.1000.53711.1010.008000.0000	WATER	\$14.00
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3012024	23403.1000.53711.1010.008000.0000	GATORADE	\$80.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3012024	23403.1000.53711.1010.008000.0000	CANDY	\$411.00
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3012024	23403.1000.53711.1010.008000.0000	BEEF JERKY	\$56.00
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	NACHO CHEESE	\$87.83
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	TORTILLA CHIPS	\$41.78
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	FRITOS	\$22.20
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	POPCORN	\$36.36
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	PIZZA	\$113.30
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	PRETZEL	\$117.82
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	SODAS	\$216.55
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3022024	23403.1000.53711.1010.008000.0000	WATER	\$28.24
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	CHEESE SAUCE	\$87.83
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	PIZZA	\$169.95
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	PRETZELS	\$176.73
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	CHIPS	\$77.05
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	GATORADE	\$212.73
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	PICKLES	\$47.83
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	POPCORN	\$72.72
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	SODA	\$433.10
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	WATER	\$49.42
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	HOT DOGS	\$39.99
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	HOT DOG BUNS	\$36.41
11984	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	3032024	23403.1000.53711.1010.008000.0000	CANDY	\$99.22
Check Total:							\$2,728.06

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11985	03/28/2024	1130	.CAFE VENTURE COMPANY	3/13/24	23403.1000.55817.1010.008000.0000	MEALS FOR STATE BASKETBALL	\$247.00
						Check Total:	\$247.00
11986	03/28/2024	1130	APPLEBEE'S (MENAU)	03/14/24	23403.1000.55817.1010.008000.0000	MEALS FOR STATE BASKETBALL	\$285.00
						Check Total:	\$285.00
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	WATER	\$42.36
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	GATORADE	\$189.66
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	FRITOS	\$22.20
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	PRETZELS	\$58.91
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	POPCORN	\$36.36
11987	03/28/2024	1130	CIMARRON MUNICIPAL SCHOOLS	3082024	23403.1000.53711.1010.008000.0000	SODAS	\$259.86
						Check Total:	\$609.35
11988	03/28/2024	1130	GMRI, INC.	3/12/24	23403.1000.53711.1010.008000.0000	EXTRA MEAL FOR BOYS STATE BBALL	\$285.00
						Check Total:	\$285.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366193346	23446.1000.56118.1010.008000.0000	PREDATORS OF THE DEEP	\$84.99
11989	03/28/2024	1130	J W PEPPER & SON INC	366193346	23446.1000.56118.1010.008000.0000	FIRES OF MAZAMA	\$55.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366193346	23446.1000.56118.1010.008000.0000	PIRATES CAVE	\$48.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366193346	23446.1000.56118.1010.008000.0000	BEETHOVENS NINTH	\$45.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366193346	23446.1000.56118.1010.008000.0000	MARCH OF THE ROMANS	\$40.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366196260	23446.1000.56118.1010.008000.0000	ESCAPADA – MUSIC SCORE FOR DISTRICT	\$33.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366196260	23446.1000.56118.1010.008000.0000	NOBLE PROCESSION	\$53.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366196260	23446.1000.56118.1010.008000.0000	THE CAVE YOU FEAR – SCORE FOR DISTRICT	\$75.00
11989	03/28/2024	1130	J W PEPPER & SON INC	366249768	23446.1000.56118.1010.008000.0000	HALYCON HEARTS	\$125.00
						Check Total:	\$558.99
11990	03/28/2024	1130	KIT CARSON ELECTRIC COOPERATIVE INC	01/19/24-02/19/24	23426.1000.53711.1010.008000.0000	2023–2024 – ELECTRIC SERVICE FOR BARN	\$52.95
						Check Total:	\$52.95
11991	03/28/2024	1130	PECOS VALLEY PIZZA INC.	13812_ADJ	23403.1000.53711.1010.008000.0000	PIZZA FOR 1/23 FUNDRAISER	\$859.00
						Check Total:	\$859.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11992	03/28/2024	1130	PETER DEFRIES CORPORATION	49209	23403.1000.55817.1010.008000.0000	MEALS FOR STATE BASKETBALL	\$258.00
						Check Total:	\$258.00
11993	03/28/2024	1130	RUSSELL'S ONE STOP	3/22/24	23403.1000.53711.1010.008000.0000	TRACK COOLER 3/23/24	\$396.05
						Check Total:	\$396.05
11994	03/28/2024	1130	VILLAGE OF EAGLE NEST	MARCH 5, 2024	23426.1000.53711.1010.008000.0000	WATER/SEWER AT THE DOT BUILDING	\$0.00
11994	03/28/2024	1130	VILLAGE OF EAGLE NEST	MARCH 5, 2024	23426.1000.53711.1010.008000.0000	INCREASE CHARGES	\$103.15
						Check Total:	\$103.15
11995	03/28/2024	1130	WEX BANK	95577968	23407.1000.55817.1010.008000.0000	FLEET FUEL	\$44.79
						Check Total:	\$44.79
						Bank Total:	\$8,962.28
<b>Voided Checks</b>							
11980	03/08/2024	1126	CIMARRON MUNICIPAL SCHOOLS	VOID	23403.0000.21011.0000.000000.0000	VOID: ACIDENTALY PRITNED	\$2,728.06
						Check Total:	\$2,728.06
11981	03/08/2024	1126	MCDONALDS (RATON)	VOID	23403.0000.21011.0000.000000.0000	VOID: ACIDENTALY PRITNED	\$187.27
						Check Total:	\$187.27
						Voided Checks Total:	\$2,915.33



**OPERATIONAL**

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47407	03/01/2024	1119	ALPINE LUMBER	51492917	31701.4000.54315.0000.008047.0000	2023-2024 -	\$26.07
47407	03/01/2024	1119	ALPINE LUMBER	51492917	31701.4000.54315.0000.008048.0000	2023-2024 -	\$26.06
Check Total:							\$52.13
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1LV7-WC1W-11JR	29102.2300.56118.0000.008000.0000	SCOTCHBLUE ORIGINAL MULTI-SURFACE PAINTERS	\$8.98
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1LYW-TF9W-YC17	11000.1000.56118.1010.008034.0000	6 FT FLOOR CORD COVER	\$37.65
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1QG3-CL66-NQ14	29102.2300.56118.0000.008000.0000	SHUTTLE ART DOT MARKERS 30 CT	\$43.96
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1QG3-CL66-NQ14	29102.2300.56118.0000.008000.0000	50 PCS. COLORFUL LARGE EYE PLASTIC SEWING	\$3.99
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1QG3-CL66-NQ14	29102.2300.56118.0000.008000.0000	GOSPORTS PLAYGROUND BALLS FOR KIDS (HEAVY	\$29.99
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1QG3-CL66-NQ14	29102.2300.56118.0000.008000.0000	ASTROBRIGHTS PUNCHY PASTEL PAPER ASSPRMENT	\$13.99
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1QG3-CL66-NQ14	29102.2300.56118.0000.008000.0000	HAMMERMILL 20LB COPY PAPER 11X17 500 SHEETS	\$18.72
47408	03/01/2024	1119	AMAZON.COM CREDIT PLAN	1RRL-JF19-11MK	31701.4000.54315.0000.008036.0000	LORELL CORK STRIP BULLETIN BAR 48' WIDTH	\$53.15
Check Total:							\$210.43
47409	03/01/2024	1119	CIMARRON MUNICIPAL SCHOOLS	BUS#22,23,24 2/23/24	11000.1000.55817.9000.008034.0000	BUS REQUEST/BRING ENEMS TO CHS FOR HOMECOMING	\$146.34
Check Total:							\$146.34
47410	03/01/2024	1119	DE LAGE LANDEN FINANCIAL SERVICES, INC	82049689	31701.4000.54315.0000.008000.0000	60 MONTH LEASE ON	\$3,957.74
47410	03/01/2024	1119	DE LAGE LANDEN FINANCIAL SERVICES, INC	82049689	31701.4000.54315.0000.008000.0000	PROPERTY TAX & ADMINISTRATION FEE	\$157.62
Check Total:							\$4,115.36
47411	03/01/2024	1119	DELL MARKETING LP	10732418366	27149.1000.56118.1010.008033.0000	J BUDDIES STUDIO WIRELESS KIDS HEADPHONES	\$245.90
47411	03/01/2024	1119	DELL MARKETING LP	10733599070	31900.4000.56118.0000.008000.0000	DELL 34 CURVED VIDEO CONF. MONITOR	\$2,697.96
47411	03/01/2024	1119	DELL MARKETING LP	10733599070	31900.4000.56118.0000.008000.0000	DELL 3660 TOWER WORKSTATION WIRELESS	\$167.48
Check Total:							\$3,111.34

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47412	03/01/2024	1119	EVERGUARD ROOFING, LLC	21939	31701.4000.54315.0000.008034.0000	MULTIPLE LEAK INSPECTION AND REPAIR	\$1,991.22
						Check Total:	\$1,991.22
47413	03/01/2024	1119	KERRY NIEC	CM0031	11000.2100.53215.2000.008000.0000	PSYCHOTHERAPY – CORRECTING VENDOR	\$4,927.99
						Check Total:	\$4,927.99
47414	03/01/2024	1119	LSD AND ASSOCIATES INC	7747	24330.2100.53218.2000.008000.0000	MONTHLY IN-PERSON TRAINING AND CONSULT	\$825.04
						Check Total:	\$825.04
47415	03/01/2024	1119	NORTHERN FIRE SUPPRESSION5793 INC.		31701.4000.54315.0000.008000.0000	SERVICE FIRE SUPPRESSION SYSTEM CHS/CEMS/ENEMS	\$298.50
47415	03/01/2024	1119	NORTHERN FIRE SUPPRESSION5793 INC.		31701.4000.54315.0000.008000.0000	FUSIBLE LINK	\$111.60
47415	03/01/2024	1119	NORTHERN FIRE SUPPRESSION5793 INC.		31701.4000.54315.0000.008000.0000	CO2 ACTUATOR CARTRIDGE	\$15.95
47415	03/01/2024	1119	NORTHERN FIRE SUPPRESSION5793 INC.		31701.4000.54315.0000.008000.0000	TEST FIRE SPRINKLER	\$206.17
						Check Total:	\$632.22
47416	03/01/2024	1119	RECORDS ACE HARDWARE	370641	31701.4000.54315.0000.008000.0000	2023-2024 – CIMARRON MAINTENANCE & REPAIRS	\$39.98
						Check Total:	\$39.98
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	STRAWBERRY SYRUP FOOD CLUB (ICE CREAM)	\$5.50
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	CHOCOLATE SYRUP FOOD CLUB (ICE CREAM)	\$7.95
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	OVER THE TOP RAINBOW SPRINKLES	\$7.80
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	SIMPLY DONE GALLON STORAGE BAGS	\$4.38
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	SIMPLY DONE RED 18OZ. PARTY CUPS	\$39.60
47417	03/01/2024	1119	RUSSELL'S ONE STOP	2/20/24	29102.2300.56118.0000.008000.0000	TOOTIE FRUITES 30OZ.	\$20.05
						Check Total:	\$85.28
47418	03/01/2024	1119	SUBURBAN PROPANE, L.P.	7887-605281	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$603.10
47418	03/01/2024	1119	SUBURBAN PROPANE, L.P.	7887-605281	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$603.10
47418	03/01/2024	1119	SUBURBAN PROPANE, L.P.	7887-605282	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$116.83

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47418	03/01/2024	1119	SUBURBAN PROPANE, L.P.	7887-605282	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$116.83
Check Total:							\$1,439.86
47419	03/01/2024	1119	VEGAS CONTAINERS	23108	13000.2700.54311.0000.008000.0000	40 FT HC SHIPPING CONTAINER	\$6,800.00
47419	03/01/2024	1119	VEGAS CONTAINERS	23108	13000.2700.54311.0000.008000.0000	DELIVERY	\$200.00
Check Total:							\$7,000.00
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	11000.2600.54415.0000.008033.0000	2023-2024 - CES WATER	\$95.51
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	11000.2600.54415.0000.008034.0000	2023-2024- CHS WATER	\$216.23
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	11000.2600.54415.0000.008036.0000	2023-2024- CMS WATER	\$95.50
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	13000.2700.54415.0000.008000.0000	2023-2024 - TRANSPORTATION	\$162.55
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	31701.4000.54315.0000.008000.0000	2023-2024 - ADMIN SOLID WASTE	\$78.12
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	31701.4000.54315.0000.008033.0000	2023-2024 - CES SOLID WASTE	\$78.12
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	31701.4000.54315.0000.008034.0000	2023-2024 - CHS SOLID WASTE	\$78.12
47449	03/08/2024	1125	VILLAGE OF CIMARRON	2/1/24-2/29/24	31701.4000.54315.0000.008036.0000	2023-2024 - CMS SOLID WASTE	\$78.12
Check Total:							\$882.27
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	CENGAGE ACCESS	\$144.45
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	SPEAK UP	\$325.25
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	AFRICA'S DISCOVERY OF EUROPE	\$58.90
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	GREAT ENCOUNTER OF	\$48.20
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	LATIN AMERICAN HIST.GOES TO MOVIES	\$53.30
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	COLLEGE ALGEBRA	\$50.35
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	JAZZ: THE FIRST 100 YEARS	\$68.00
47450	03/08/2024	1125	TEXAS BOOK COMPANY	1944/1948	11000.1000.56110.1010.008000.0000	YOU MAY ASK YOURSELF,CORE ED	\$182.50
Check Total:							\$930.95
47451	03/08/2024	1125	T-MOBILE USA, INC	1/21/24-2/20/24	31900.4000.56118.0000.008000.0000	MONTHLY SERVICES FOR HOTSPOTS FOR STUDENTS	\$300.00
47451	03/08/2024	1125	T-MOBILE USA, INC	1/21/24-2/20/24	31900.4000.56118.0000.008000.0000	INCREASE FOR SERVICES	\$0.00
Check Total:							\$300.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605354	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$481.40
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605354	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605354	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605354	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$481.41
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605355	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605355	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$143.29
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605355	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$143.28
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605355	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605358	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$100.67
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605358	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605358	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47452	03/08/2024	1125	SUBURBAN PROPANE, L.P.	7887-605358	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$100.67
						Check Total:	\$1,450.72
47453	03/08/2024	1125	SIERRA THERAPY PROFESSIONALS LLC	6007	11000.2100.53214.2000.008000.0000	2022-2023 - PHYSICAL THERAPY SERVICES	\$5,002.25
						Check Total:	\$5,002.25
47454	03/08/2024	1125	RUSSELL'S ONE STOP	FEB GAS	24101.1000.53711.1010.008000.0000	GAS REIMBURSMENT	\$75.00
						Check Total:	\$75.00
47455	03/08/2024	1125	ROBERTS TRUCK CENTER	X814068063:01	13000.2700.54314.0000.008000.0000	EMERGENCY BUS REPAIR UNDER 500.00	\$444.71
47455	03/08/2024	1125	ROBERTS TRUCK CENTER	X814069250:01	13000.2700.54314.0000.008000.0000	EMERGENCY BUS REPAIR UNDER 500.00	\$365.35
						Check Total:	\$810.06
47456	03/08/2024	1125	RHONDA J. LEE	78	11000.2100.53213.2000.008000.0000	2023-2024 - OCCUPATIONAL THERAPY	\$6,116.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
						Check Total:	\$6,116.00
47457	03/08/2024	1125	NEW MEXICO ART EDUCATION ASSN	01287	15200.1000.53330.1010.008000.0000	NMAEA CONFERENCE 10/27-10/29	\$175.00
47457	03/08/2024	1125	NEW MEXICO ART EDUCATION ASSN	01288	15200.1000.53330.1010.008000.0000	NMAEA COFERENCE 10/27-10/29	\$175.00
						Check Total:	\$350.00
47458	03/08/2024	1125	LEO RENO MARTINEZ	MEAL REIMB	24330.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT (CAPTURING KIDS HEART)	\$48.22
						Check Total:	\$48.22
47459	03/08/2024	1125	KIT CARSON ELECTRIC COOPERATIVE INC	01/02/24-02/01/24.	11000.2600.54411.0000.008047.0000	2023-2024 - ENES ELECTRICITY	\$902.19
47459	03/08/2024	1125	KIT CARSON ELECTRIC COOPERATIVE INC	01/02/24-02/01/24.	11000.2600.54411.0000.008048.0000	2023-2024 - ENMS ELECTRICITY	\$902.18
						Check Total:	\$1,804.37
47460	03/08/2024	1125	JONES	2052807	11000.1000.56118.1010.008000.0000	1ST PLACE RIBBONS	\$114.00
47460	03/08/2024	1125	JONES	2052807	11000.1000.56118.1010.008000.0000	2ND PLACE RIBBONS	\$114.00
47460	03/08/2024	1125	JONES	2052807	11000.1000.56118.1010.008000.0000	3RD PLACE RIBBONS	\$114.00
47460	03/08/2024	1125	JONES	2052807	11000.1000.56118.1010.008000.0000	PARTICIPANT RIBBONS	\$196.65
						Check Total:	\$538.65
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008000.0000	2023-2024 - VOIP SERVICE - ADMIN	\$317.76
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008033.0000	2023-2024 - VOIP SERVICE - CES -	\$158.88
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008034.0000	2023-2024 - VOIP SERVICE - CHS	\$317.75
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008036.0000	2023-2024 - VOIP SERVICE - CMS	\$158.88
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008047.0000	2023-2024 - VOIP SERVICE - ENES	\$158.88
47461	03/08/2024	1125	JIVE COMMUNICATIONS, INC	IN7102775273	31900.4000.54416.0000.008048.0000	2023-2024 - VOIP SERVICE - ENMS	\$158.88
						Check Total:	\$1,271.03
47462	03/08/2024	1125	HEATHER L DIAZ	FINGERPRINT REIMB	11000.2300.53711.0000.008000.0000	FINGER PRINT REIMBURSEMENT	\$59.00
						Check Total:	\$59.00
47463	03/08/2024	1125	HAROLD WHITE	20240301-01	31900.4000.53414.0000.008034.0000	VIDEO PRODUCTION CLASS	\$680.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47463	03/08/2024	1125	HAROLD WHITE	20240301-01	31900.4000.53414.0000.008034.0000	ADVANCED PRODUCTION CLASS MENTORING	\$120.00
47463	03/08/2024	1125	HAROLD WHITE	20240301-01	31900.4000.53414.0000.008034.0000	BOYS & GIRLS BASKETBALL BROADCAST	\$1,600.00
47463	03/08/2024	1125	HAROLD WHITE	20240301-01	31900.4000.53414.0000.008034.0000	MISCELLANEOUS PRODUCTIONS (BAND	\$120.00
47463	03/08/2024	1125	HAROLD WHITE	20240301-01	31900.4000.53414.0000.008034.0000	GRT @ 7.8958%	\$198.97
						Check Total:	\$2,718.97
47464	03/08/2024	1125	DOCUMENT SOLUTIONS INC....	314468	31701.4000.56118.0000.008000.0000	BLACK & COLOR COPIER OVERAGES	\$300.53
						Check Total:	\$300.53
47465	03/08/2024	1125	CUNICO TIRE COMPANY INC	61391	11000.2600.54313.0000.008000.0000	PROGRAMABLE TPMS SENSOR WITH RUBBER STEM	\$464.00
47465	03/08/2024	1125	CUNICO TIRE COMPANY INC	61391	11000.2600.54313.0000.008000.0000	INSTALL AND PROGRAM TIRE PRESSURE SENSORS	\$194.86
47465	03/08/2024	1125	CUNICO TIRE COMPANY INC	61392	11000.2600.54313.0000.008000.0000	TIRES FOR SUBURBAN #2 & #3 LT 265/70 R 17 TOYO	\$1,835.84
47465	03/08/2024	1125	CUNICO TIRE COMPANY INC	61392	11000.2600.54313.0000.008000.0000	LT TRUCK MOUNT AND BALANCE	\$120.00
47465	03/08/2024	1125	CUNICO TIRE COMPANY INC	61392	11000.2600.54313.0000.008000.0000	TIRE DISPOSAL	\$73.91
						Check Total:	\$2,688.61
47466	03/08/2024	1125	COOPERATIVE EDUCATIONAL SERVICES	13-003212	11000.2100.53218.2000.008000.0000	PROGRAM SUPPORT SPECIALIST FOR 23-24 SY	\$2,941.00
47466	03/08/2024	1125	COOPERATIVE EDUCATIONAL SERVICES	36-050931	11000.2100.53211.2000.008000.0000	2023-2024 -	\$1,908.14
47466	03/08/2024	1125	COOPERATIVE EDUCATIONAL SERVICES	36-050932	11000.2100.53215.2000.008000.0000	2023-2024 -	\$303.12
47466	03/08/2024	1125	COOPERATIVE EDUCATIONAL SERVICES	47-00445	11000.2300.53330.0000.008000.0000	SUPERINTENDENTS BUDGET WORKSHOP	\$150.00
						Check Total:	\$5,302.26
47467	03/08/2024	1125	COMMUNITY TECH SOLUTIONS	CMSD 24-03	31701.4000.56118.0000.008000.0000	2023-2026-TECHNOLOGY SUPPORT CONTRACT	\$7,888.83
47467	03/08/2024	1125	COMMUNITY TECH SOLUTIONS	CMSD 24-03	31701.4000.56118.0000.008000.0000	GRT @ 7.8958 (CORRECT FUND NUMBER)	\$622.89
47467	03/08/2024	1125	COMMUNITY TECH SOLUTIONS	CMSD 24-03	31900.4000.53414.0000.008000.0000	2023-2026 - TECHNOLOGY SUPPORT CONTRACT	\$0.00
47467	03/08/2024	1125	COMMUNITY TECH SOLUTIONS	CMSD 24-03	31900.4000.53414.0000.008000.0000	GRT @ 7.8958	\$0.00
						Check Total:	\$8,511.72

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47468	03/08/2024	1125	CINDY CARR	MEAL REIMB	24330.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT (CAPTURING KIDS HEART)	\$43.66
						Check Total:	\$43.66
47469	03/08/2024	1125	CIMARRON MUNICIPAL SCHOOLS	2/22/24 BUS#26	11000.1000.55817.9000.008034.0000	BUS REQUEST-CHS BOYS BBALL @WAGON MOUND	\$49.65
47469	03/08/2024	1125	CIMARRON MUNICIPAL SCHOOLS	2/26/24 BUS#26	11000.1000.55817.9000.008034.0000	BUS REQUEST-CMS FIELD TRIP TO MANITOU SPRINGS	\$258.07
47469	03/08/2024	1125	CIMARRON MUNICIPAL SCHOOLS	3/1/24 & 3/2/24 BUS	11000.1000.55817.9000.008034.0000	BUS REQUEST-BOYS BBALL FOR DISTRICT	\$210.01
						Check Total:	\$517.73
47470	03/08/2024	1125	CHRISTINE MAY	158	11000.2100.53218.2000.008000.0000	2023-2024 - TVI SERVICES	\$1,540.00
47470	03/08/2024	1125	CHRISTINE MAY	158	11000.2100.53218.2000.008000.0000	GRT @ 7.8958%	\$121.60
						Check Total:	\$1,661.60
47471	03/08/2024	1125	BENNETT'S LLC	24-C22731	31701.4000.54315.0000.008000.0000	2023-2024 - MONTHLY CYLINDER RENTAL	\$21.65
						Check Total:	\$21.65
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024	11000.2600.54416.0000.008000.0000	2023-2024 - LONG DISTANCE AND LOCAL	\$30.56
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024	11000.2600.54416.0000.008033.0000	2023-2024 - LONG DISTANCE AND LOCAL	\$15.21
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024	11000.2600.54416.0000.008034.0000	2023-2024 - LONG DISTANCE AND LOCAL	\$30.41
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024	11000.2600.54416.0000.008036.0000	2023-2024 - LONG DISTANCE AND LOCAL	\$15.20
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024	13000.2700.54416.0000.008000.0000	2023-2024 - LONG DISTANCE AND LOCAL	\$140.43
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024(CEMS)	31701.4000.54315.0000.008036.0000	REPLACE BOTTIN FOR DOOR IN OFFICE CMS NC BUTTON	\$125.00
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024(CEMS)	31701.4000.54315.0000.008036.0000	LABOR	\$237.37
47472	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	MARCH 01, 2024(CHS)	31701.4000.54315.0000.008034.0000	HOURS FOR REPAIR	\$474.74
						Check Total:	\$1,068.92
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1CVH-WDXV-VWQT	27149.1000.56118.1010.008033.0000	MED PRIDE NITRIPRIDE NITRI-VINYL BLEND EXAM	\$57.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1DXW-NVfy-WFQN	13000.2700.54311.0000.008000.0000	SOLAR OUTDOOR WALL	\$114.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1DXW-NVfy-WFQN	13000.2700.54311.0000.008000.0000	DANGER DIESEL FUEL SIGN	\$35.82
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1PHL-3DHT-3KHL	11000.1000.53711.9000.008000.0000	12x6 SOCCER GOAL	\$139.96
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	EXTRA LARGE SPORTS BAG	\$9.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	KAN JAM	\$68.34

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47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	13 PCS SOCCER BALL	\$69.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	PORTABLE SOCCER GOAL	\$59.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	BBALL NETS	\$27.75
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	WILSON BBALL	\$51.88
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1RTJ-QNFC-W3KD	11000.1000.53711.9000.008000.0000	HORSE SHOES	\$59.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008033.0000	1ST-3RD ROSETTE RIBBONS 4 PACK	\$17.50
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008033.0000	HONRABLE MENTION AWARD RIBBONS	\$6.97
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008033.0000	6 PIECES SPECIAL AWARD RIBBONS	\$8.00
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008033.0000	BEST OF SHOW AWARD RIBBONS	\$23.20
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008036.0000	BEST OF SHOW AWARD RIBBONS	\$23.20
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008036.0000	6 PIECES SPECIAL AWARD RIBBONS	\$7.99
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008036.0000	HONRABLE MENTION AWARD RIBBONS	\$6.98
47473	03/08/2024	1125	AMAZON.COM CREDIT PLAN	1V6V-RKHP-VTGD	11000.1000.56118.1010.008036.0000	1ST-3RD ROSETTE RIBBONS 4 PACK	\$17.50
Check Total:							\$808.03
47474	03/08/2024	1125	WHITNEY BALIZAN	2024-4	25233.1000.53414.0000.008000.0000	COMMUNITY SCHOOLS COORDINATOR	\$96.87
Check Total:							\$96.87
47475	03/08/2024		MORENO VALLEY HIGH SCHOOLV759670		31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO CHARTERS	\$97,208.00
Check Total:							\$97,208.00
47476	03/08/2024		MORENO VALLEY HIGH SCHOOLV184852		31900.4000.56118.0000.008003.0000	Undesignated	\$81.74
Check Total:							\$81.74
47477	03/08/2024		CIMARRON MUNICIPAL SCHOOLS	V300587	31900.4000.56118.0000.008003.0000	GENERAL SUPPLIES AND MATERIALS	\$323.16
Check Total:							\$323.16
47479	03/12/2024		MORENO VALLEY HIGH SCHOOLV664937		11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL ACCOUNTS PAYABLE	\$87,589.02
Check Total:							\$87,589.02
47496	03/28/2024	1129	247SECURITY INC	INN35565	13000.2700.54314.0000.008000.0000	INFINITY DRIVE FOR BUS BAS HARD DRIVE (120GB M.2	\$520.00
Check Total:							\$520.00



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47497	03/28/2024	1129	ACCU-DISCLOSE, LLC	2385	11000.2300.55915.0000.008000.0000	ANNUAL CONTINUING DISCLOSURE REPORTS ON	\$3,390.19
						Check Total:	\$3,390.19
47498	03/28/2024	1129	ALBERT CLEMENS	3/7/2024	29102.2300.53711.0000.008000.0000	MEALS FOR STUDENT TRIP (GUTTERS)	\$864.00
						Check Total:	\$864.00
47499	03/28/2024	1129	AMARILLO MOUTAIN CORP.	V876874	11000.1000.55817.9000.008034.0000	DIESEL FOR BUSSES 2023-2024	\$961.55
47499	03/28/2024	1129	AMARILLO MOUTAIN CORP.	V876874	13000.2700.55813.0000.008000.0000	AVAO GAS	\$51.00
47499	03/28/2024	1129	AMARILLO MOUTAIN CORP.	V876874	13000.2700.56212.0000.008000.0000	DIESEL FOR BUSSES 23-24	\$5,606.90
						Check Total:	\$6,619.45
47500	03/28/2024	1129	AMARISSA L. GOMEZ	SPRING BUDGET REIMB	11000.2300.55813.0000.008000.0000	MEAL REIMBURSMENT-SPRING	\$72.26
47500	03/28/2024	1129	AMARISSA L. GOMEZ	SPRING BUDGET REIMB	11000.2300.55813.0000.008000.0000	PARKING FEE REIMBURSEMENT	\$38.76
						Check Total:	\$111.02
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	174J-V1LM-9GQL	11000.1000.56118.1010.008000.0000	24 PACK SELF ADHESIVE BANDAGE WRAP 2X5	\$13.99
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	174J-V1LM-9GQL	11000.1000.56118.1010.008000.0000	TATUO 100 DISPOSABLE HOT/COLD PACK SLEEVES	\$27.99
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	174J-V1LM-9GQL	11000.1000.56118.1010.008000.0000	INSTANT ICE COLD PACK 6X4.5 (100 PACK)	\$64.95
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	174J-V1LM-9GQL	11000.1000.56118.1010.008000.0000	GENERAL MEDI INSTNAT HOT PACK-SET OF 25 EACH	\$58.14
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	17L4-L9RX-QD7R	31701.4000.56118.0000.008034.0000	40 PIECE 4 DIGIT COMBO LOCKS FOR LOCKERS	\$149.97
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	17YF-7QH7-PTFP	11000.1000.56118.1010.008034.0000	CHOLEMY 24 PACK CLEAR BACKPACKS	\$440.97
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1D9D-R96M-QCR7	11000.1000.56118.9000.008034.0000	WEIGHTED TONING BALL	\$63.96
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1D9D-R96M-QCR7	11000.1000.56118.9000.008034.0000	TRX TRAINING STRENGTH BANDS	\$10.95
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1D9D-R96M-QCR7	11000.1000.56118.9000.008034.0000	SQUEAKY FETCH BALLS	\$13.98
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1DHH-YGDC-RG73	31701.4000.56118.0000.008000.0000	TAMPONS FOR DESPENSER-TAMPAX	\$78.16
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1DHH-YGDC-RG73	31701.4000.56118.0000.008000.0000	AMAZON BASIC 250-PACK AA ALKALINE INDUSTRIAL	\$58.29

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47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1DRJ-RT91-DXKH	26107.1000.56118.1010.008000.0000	THE BIG FAT MIDDLE SCHOOL MATH	\$125.88
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1FNL-HFKW-R44Y	31701.4000.54315.0000.008047.0000	SKOLOO WOOD COAT RACK WALL MOUNTED, 10 PEG	\$297.88
47501	03/28/2024	1129	AMAZON.COM CREDIT PLAN	1LLF-CV9Y-D14L	24330.1000.56118.1010.008000.0000	CREALITY ENDER 3 V3 SE 3D PRINTER	\$411.72
Check Total:							\$1,816.83
47502	03/28/2024	1129	AMBER ARCHULETA	SPRING BUDGET REIMB	11000.2300.55813.0000.008000.0000	MEAL REIMBURSEMENT-SPRING	\$113.40
47502	03/28/2024	1129	AMBER ARCHULETA	SPRING BUDGET REIMB	11000.2300.55813.0000.008000.0000	PARKING FEE REIMBURSEMENT	\$38.76
Check Total:							\$152.16
47503	03/28/2024	1129	AMERICAN AED LLC	110521	11000.1000.56118.1010.008033.0000	WALL AED CABINET-NO ALARM (STANDARD)	\$69.50
47503	03/28/2024	1129	AMERICAN AED LLC	110521	11000.1000.56118.1010.008034.0000	WALL AED CABINET-NO ALARM (STANDARD)	\$139.00
47503	03/28/2024	1129	AMERICAN AED LLC	110521	11000.1000.56118.1010.008036.0000	WALL AED CABINET-NO ALARM (STANDARD)	\$69.50
Check Total:							\$278.00
47504	03/28/2024	1129	B&M AUTO GLASS, INC.	539613	13000.2700.54314.0000.008000.0000	BUS #27 GLASS REPAIR - LABOR	\$202.86
47504	03/28/2024	1129	B&M AUTO GLASS, INC.	539613	13000.2700.54314.0000.008000.0000	BUS #27 GLASS REPAIR - MOBILE FEE	\$127.86
Check Total:							\$330.72
47505	03/28/2024	1129	BLUE DIAMOND BUILDERS, INC	4175	29102.1000.56118.1010.008047.0000	PHASE 1- COVER FLOR HEATERS, GARAGE DOORS,	\$10,765.00
47505	03/28/2024	1129	BLUE DIAMOND BUILDERS, INC	4175	29102.1000.56118.1010.008047.0000	PHASE 2-PREP, APPLY 2"	\$7,063.00
Check Total:							\$17,828.00
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	DMQ DAMP MOP QUAT GALLON 4/CS	\$503.72
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	LINER LSR2433XW	\$680.28
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	LINER P53860150K BLK 100/CS #76004293	\$447.86
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	TOILET TISSUE JUMBO ROSES #78000136	\$143.94
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	TOWEL SF NATURAL PS #7800013	\$357.84

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47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33678	31701.4000.56118.0000.008000.0000	LIVI BASIC BATH TISSUE 96/CS #21724	\$225.69
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33686	13000.2700.56118.0000.008000.0000	LVI ROLLED KITCHEN TOWEL 30/85	\$99.52
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33686	13000.2700.56118.0000.008000.0000	SPRAYAWAY GLASS CLEANER 12/CS	\$388.80
47506	03/28/2024	1129	BURCO CHEMICAL & SUPPLY INC	33686	13000.2700.56118.0000.008000.0000	DMQ DAMP MOP QUAT GALLON 4/CS	\$143.92
Check Total:							\$2,991.57
47507	03/28/2024	1129	CDWG INC	QB53025	31900.4000.56118.0000.008000.0000	MICROSOFT DESKTOP EDUCATION	\$2,916.45
47507	03/28/2024	1129	CDWG INC	QB53025	31900.4000.56118.0000.008000.0000	MICROSOFT WINDOWS SERVER DATACENTER	\$727.36
47507	03/28/2024	1129	CDWG INC	QB53025	31900.4000.56118.0000.008000.0000	MICROSOFT OFFICE 365 PRO PLUS	\$0.00
47507	03/28/2024	1129	CDWG INC	QB53025	31900.4000.56118.0000.008000.0000	MICROSOFT OFFICE 365 PRO PLUS	\$0.00
Check Total:							\$3,643.81
47508	03/28/2024	1129	CENTURYLINK	MAR. 17, 2024	11000.2600.54416.0000.008047.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	\$72.27
47508	03/28/2024	1129	CENTURYLINK	MAR. 17, 2024	11000.2600.54416.0000.008048.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	\$72.27
Check Total:							\$144.54
47510	03/28/2024	1129	CONSULTANT PHARMACISTS OF90504 NEW MEXICO		11000.2300.55915.0000.008000.0000	2023-2024 - QUARTERLY INSPECTIONS	\$100.00
Check Total:							\$100.00
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051243	11000.2100.53211.2000.008000.0000	2023-2024 -	\$803.28
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051243	11000.2100.53215.2000.008000.0000	2023-2024 -	\$0.00
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051244	11000.2100.53211.2000.008000.0000	2023-2024 -	\$0.00
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051244	11000.2100.53215.2000.008000.0000	2023-2024 -	\$303.12
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051401	11000.2100.53211.2000.008000.0000	2023-2024 -	\$879.04
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051401	11000.2100.53215.2000.008000.0000	2023-2024 -	\$0.00
47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051402	11000.2100.53211.2000.008000.0000	2023-2024 -	\$0.00

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47511	03/28/2024	1129	COOPERATIVE EDUCATIONAL SERVICES	36-051402	11000.2100.53215.2000.008000.0000	2023-2024 -	\$303.12
						Check Total:	\$2,288.56
47512	03/28/2024	1129	DANIEL VALDEZ	1001	31200.4000.54315.0000.008000.0000	UPGRADE LIGHTING IN WOOD/WELDING SHOP	\$14,721.30
47512	03/28/2024	1129	DANIEL VALDEZ	1001	31200.4000.54315.0000.008000.0000	TAX	\$1,162.36
						Check Total:	\$15,883.66
47513	03/28/2024	1129	DE LAGE LANDEN FINANCIAL SERVICES, INC	82284782	31701.4000.54315.0000.008000.0000	60 MONTH LEASE ON	\$1,857.32
47513	03/28/2024	1129	DE LAGE LANDEN FINANCIAL SERVICES, INC	82284782	31701.4000.54315.0000.008000.0000	PROPERTY TAX & ADMINISTRATION FEE	\$39.00
						Check Total:	\$1,896.32
47514	03/28/2024	1129	DIFFERENT ROADS TO LEARNING INC	178174	24330.1000.56118.1010.008000.0000	ABLLS-R SKILL ACQUISITION PROGRAM	\$1,372.26
						Check Total:	\$1,372.26
47515	03/28/2024	1129	EXPLORE LEARNING, LLC	7700191	31900.4000.56113.0000.008000.0000	EXLORA LEARNING DISTICT LICENSE- DIRSTRICIT	\$3,475.00
						Check Total:	\$3,475.00
47516	03/28/2024	1129	GUTTERS BOWLING	3/7/2024	11000.1000.55817.9000.008034.0000	BOWLING FOR FIELD TRIP	\$781.65
						Check Total:	\$781.65
47517	03/28/2024	1129	HIGH PLAINS REC	3RD QUARTER	11000.2100.53215.2000.008000.0000	2023-2024 SOCIAL WORK	\$15,604.18
						Check Total:	\$15,604.18
47518	03/28/2024	1129	HOME SECURITY SYSTEMS, LLC28374/28375/28384		31900.4000.53414.0000.008033.0000	MONTHLY MONITORING FEE - CEMS	\$32.29
47518	03/28/2024	1129	HOME SECURITY SYSTEMS, LLC28374/28375/28384		31900.4000.53414.0000.008034.0000	MONTHLY MONITORING FEE - CHS	\$64.58
47518	03/28/2024	1129	HOME SECURITY SYSTEMS, LLC28374/28375/28384		31900.4000.53414.0000.008036.0000	MONTHLY MONITORING FEE - CEMS	\$32.29
47518	03/28/2024	1129	HOME SECURITY SYSTEMS, LLC28374/28375/28384		31900.4000.53414.0000.008047.0000	MONTHLY MONITORING FEE - ENEMS	\$32.29
47518	03/28/2024	1129	HOME SECURITY SYSTEMS, LLC28374/28375/28384		31900.4000.53414.0000.008048.0000	MONTHLY MONITORING FEE - ENEMS	\$32.29
						Check Total:	\$193.74
47519	03/28/2024	1129	KIT CARSON ELECTRIC COOPERATIVE INC	01/19/24-02/19/24	11000.2600.54411.0000.008047.0000	2023-2024 - ENES ELECTRICITY	\$43.69
47519	03/28/2024	1129	KIT CARSON ELECTRIC COOPERATIVE INC	01/19/24-02/19/24	11000.2600.54411.0000.008048.0000	2023-2024 - ENMS ELECTRICITY	\$43.70
						Check Total:	\$87.39
47520	03/28/2024	1129	KP FOODSERVICE CONSULTING2429 LLC		21000.3100.53711.0000.008000.0000	FOOD MANAGER CLASS & EXAM W/BOOK	\$195.00
						Check Total:	\$195.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47521	03/28/2024	1129	MARIE GEORGE	3/11/24	11000.2100.55818.2000.008000.0000	MILEAGE REIMBURSEMENT FOR SPED	\$162.15
47521	03/28/2024	1129	MARIE GEORGE	3/11/24	11000.2100.55818.2000.008000.0000	DECREASE PURCHASE	\$0.00
						Check Total:	\$162.15
47522	03/28/2024	1129	MATTHEW BOWERS	2024 MARCH	11000.2100.53218.2000.008000.0000	2023-2024 - O&M	\$1,207.50
47522	03/28/2024	1129	MATTHEW BOWERS	2024 MARCH	11000.2100.53218.2000.008000.0000	GRT @7.8958%	\$95.34
						Check Total:	\$1,302.84
47523	03/28/2024	1129	ORTIZ & ZAMORA ATTORNEYS AT LAW LLC	15413	11000.2300.53413.0000.008000.0000	2023-2024- LEGAL ASSISTANCE	\$0.00
47523	03/28/2024	1129	ORTIZ & ZAMORA ATTORNEYS AT LAW LLC	15413	11000.2300.53413.0000.008000.0000	INCREASE FOR ADDITIONAL SERVICES	\$0.00
47523	03/28/2024	1129	ORTIZ & ZAMORA ATTORNEYS AT LAW LLC	15413	11000.2300.53413.0000.008000.0000	INCREASE FOR ADDITIONAL SERVICES	\$3,627.47
47523	03/28/2024	1129	ORTIZ & ZAMORA ATTORNEYS AT LAW LLC	15413	11000.2300.53413.0000.008000.0000	INCREASE FOR ADDITIONAL SERVICES	\$265.66
						Check Total:	\$3,893.13
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	203077	31701.4000.54315.0000.008000.0000	CHECK AND REPAIR HEATER @CIMARRON MAINTENANCE	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	203077	31701.4000.54315.0000.008034.0000	CHECK AND REPAIR HEATERS @CHS WEIGHT	\$3,110.46
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008011	31701.4000.54315.0000.008000.0000	CHECK AND REPAIR HEATER @CIMARRON MAINTENANCE	\$729.21
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008011	31701.4000.54315.0000.008034.0000	CHECK AND REPAIR HEATERS @CHS WEIGHT	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008184	31701.4000.54315.0000.008000.0000	CHECK AND REPAIR HEATER @CIMARRON MAINTENANCE	\$1,983.36
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008184	31701.4000.54315.0000.008034.0000	CHECK AND REPAIR HEATERS @CHS WEIGHT	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008500	31701.4000.54315.0000.008033.0000	CONDENSATION PARTS FOR BOILER @CEMS	\$225.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008500	31701.4000.54315.0000.008034.0000	HEATER @CHS IN CLASSROOMS BY ADMIN	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008584	31701.4000.54315.0000.008000.0000	CHECK AND REPAIR HEATER @CIMARRON MAINTENANCE	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008584	31701.4000.54315.0000.008034.0000	CHECK AND REPAIR HEATERS @CHS WEIGHT	\$2,257.54

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008667	31701.4000.54315.0000.008033.0000	CONDENSATION PARTS FOR BOILER @CEMS	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008667	31701.4000.54315.0000.008034.0000	HEATER @CHS IN CLASSROOMS BY ADMIN	\$1,288.40
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008763	31701.4000.54315.0000.008033.0000	CONDENSATION PARTS FOR BOILER @CEMS	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008763	31701.4000.54315.0000.008034.0000	HEATER @CHS IN CLASSROOMS BY ADMIN	\$161.84
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008764	31701.4000.54315.0000.008033.0000	CONDENSATION PARTS FOR BOILER @CEMS	\$711.55
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008764	31701.4000.54315.0000.008034.0000	HEATER @CHS IN CLASSROOMS BY ADMIN	\$0.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008882	31701.4000.54315.0000.008047.0000	REPLACEMENT OF LOCHINVAR BOILER AT	\$15,925.00
47524	03/28/2024	1129	PHOENIX MECHANICAL LLC	80008882	31701.4000.54315.0000.008048.0000	REPLACEMENT OF LOCHINVAR BOILER AT	\$15,925.00
Check Total:							\$42,317.36
47525	03/28/2024	1129	ROBERTS TRUCK CENTER	X814069629:01	13000.2700.54314.0000.008000.0000	EMERGENCY BUS REPAIR UNDER 500.00	\$903.94
47525	03/28/2024	1129	ROBERTS TRUCK CENTER	X814069629:01	13000.2700.54314.0000.008000.0000	INCREASE	\$388.52
47525	03/28/2024	1129	ROBERTS TRUCK CENTER	X814069970:01	13000.2700.54314.0000.008000.0000	EMERGENCY BUS REPAIR UNDER 500.00	\$44.16
Check Total:							\$1,336.62
47526	03/28/2024	1129	SHANNON AGUILAR	MEAL REIMB-SPRING BU	11000.2300.55813.0000.008000.0000	MEAL REIMBURSEMENT-SPRING	\$114.71
Check Total:							\$114.71
47527	03/28/2024	1129	SHERRY HAMILTON	MEAL REIMB-CCH	24330.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT (CAPTURING KIDS HEART)	\$68.32
Check Total:							\$68.32
47528	03/28/2024	1129	SPRINGER ELECTRIC COOPERATIVE INC	01/31/24-02/28/24	11000.2600.54411.0000.008000.0000	2023-2024 - ADMIN BLDG ELECTRICITY	\$0.00
47528	03/28/2024	1129	SPRINGER ELECTRIC COOPERATIVE INC	01/31/24-02/28/24	11000.2600.54411.0000.008033.0000	2023-2024 - CES ELECTRICITY	\$1,149.53
47528	03/28/2024	1129	SPRINGER ELECTRIC COOPERATIVE INC	01/31/24-02/28/24	11000.2600.54411.0000.008034.0000	2023-2024 - CHS ELECTRICITY	\$2,406.26
47528	03/28/2024	1129	SPRINGER ELECTRIC COOPERATIVE INC	01/31/24-02/28/24	11000.2600.54411.0000.008036.0000	2023-2024 - CMS ELECTRICITY	\$1,149.53

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47528	03/28/2024	1129	SPRINGER ELECTRIC COOPERATIVE INC	01/31/24-02/28/24	13000.2700.54411.0000.008000.0000	2023-2024 - TRANSPORTATION DEPT	\$218.00
						Check Total:	\$4,923.32
47529	03/28/2024	1129	STERICYCLE, INC.	80006321061	24308.2600.53711.0000.008000.0000	MED-WASTE DISPOSAL - 11 MONTHS	\$0.00
47529	03/28/2024	1129	STERICYCLE, INC.	80006321061	24330.2600.53711.0000.008000.0000	CORRECT FUND NUMBER: MED-WASTE DISPOSAL	\$53.63
47529	03/28/2024	1129	STERICYCLE, INC.	80006321062	24308.2600.53711.0000.008000.0000	MED-WASTE DISPOSAL - 11 MONTHS	\$0.00
47529	03/28/2024	1129	STERICYCLE, INC.	80006321062	24330.2600.53711.0000.008000.0000	CORRECT FUND NUMBER: MED-WASTE DISPOSAL	\$52.63
						Check Total:	\$106.26
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505188	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505188	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$529.96
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505188	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$529.95
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505188	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505189	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505189	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$60.63
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505189	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$60.63
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505189	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505190	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$101.31
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505190	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505190	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-505190	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$101.31

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605421	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605421	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$602.88
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605421	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$602.89
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605421	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605422	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$96.67
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605422	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605422	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605422	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$96.66
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605423	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605423	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$129.34
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605423	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$129.34
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605423	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605424	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605424	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$120.76
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605424	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$120.76
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605424	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605468	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00



Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605468	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$43.61
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605468	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$43.61
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605468	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605469	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605469	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$538.32
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605469	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$538.32
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605469	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605470	11000.2600.54413.0000.008047.0000	INCREASE FOR THE END OF THE YEAR	\$94.74
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605470	11000.2600.54413.0000.008047.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605470	11000.2600.54413.0000.008048.0000	2023-2024 PROPANE FOR EAGLE NEST	\$0.00
47530	03/28/2024	1129	SUBURBAN PROPANE, L.P.	7887-605470	11000.2600.54413.0000.008048.0000	INCREASE FOR THE END OF THE YEAR	\$94.73
Check Total:							\$4,636.42
47531	03/28/2024	1129	TANAYA S. SUTLIFF	FLIGHT REIMB	24154.1000.53330.1010.008000.0000	FLIGHT REIMBURSEMENT	\$530.76
47531	03/28/2024	1129	TANAYA S. SUTLIFF	TRIP REMINB	15200.1000.53330.1010.008000.0000	MEAL REIMBURSEMENT-MID SCHOOL MATH	\$19.37
47531	03/28/2024	1129	TANAYA S. SUTLIFF	TRIP REMINB	15200.1000.53330.1010.008000.0000	HOTEL REIMBURSEMENT	\$128.26
Check Total:							\$678.39
47532	03/28/2024	1129	USI EDUCATION AND GOVERNMENT SALES	0397805801016	24330.1000.56118.1010.008000.0000	USI OPTI CLEAR GLASS 3 MIL ROLL LAMINATING FILM 27"	\$489.87
Check Total:							\$489.87
47533	03/28/2024	1129	VILLAGE OF EAGLE NEST	MARCH 5, 2024	11000.2600.54415.0000.008047.0000	2023-2024 - ENES WATER	\$354.95
47533	03/28/2024	1129	VILLAGE OF EAGLE NEST	MARCH 5, 2024	11000.2600.54415.0000.008048.0000	2023-2024 - ENMS WATER	\$354.94
Check Total:							\$709.89
47534	03/28/2024	1129	WEX BANK	95577968	11000.1000.55817.9000.008034.0000	FLEET FUEL	\$39.56
47534	03/28/2024	1129	WEX BANK	95577968	11000.2300.55813.0000.008000.0000	FLEET FUEL	\$146.17
47534	03/28/2024	1129	WEX BANK	95577968	11000.2600.55813.0000.008000.0000	FLEET FUEL	\$23.38

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47534	03/28/2024	1129	WEX BANK	95577968	11000.2600.55813.0000.008047.0000	FLEET FUEL	\$36.96
47534	03/28/2024	1129	WEX BANK	95577968	13000.2700.55813.0000.008000.0000	REBATE	(\$40.40)
47534	03/28/2024	1129	WEX BANK	95577968	13000.2700.55813.0000.008000.0000	FLEET FUEL	\$368.92
47534	03/28/2024	1129	WEX BANK	95577968	13000.2700.56212.0000.008000.0000	FLEET FUEL	\$169.91
47534	03/28/2024	1129	WEX BANK	95577968	21000.3100.55813.0000.008000.0000	FLEET FUEL	\$78.58
47534	03/28/2024	1129	WEX BANK	95577968	22000.1000.53711.9000.008034.0000	FLEET FUEL	\$38.10
						Check Total:	\$861.18
47535	03/28/2024	1129	WHITNEY BALIZAN	2024-5	25233.1000.53414.0000.008000.0000	COMMUNITY SCHOOLS COORDINATOR	\$161.45
						Check Total:	\$161.45
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008000.0000	2023-2024 - ADMIN BLDG NATURAL GAS	\$0.00
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008000.0000	INCREASE FOR SERVICES-TRANSPORTATIO	\$241.55
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008033.0000	INCREASE FOR SERVICES-CES NATURAL	\$1,392.16
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008033.0000	2023-2024 CES NATURAL	\$0.00
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008034.0000	INCREASE FOR SERVICES-CHS NATURAL	\$0.00
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008034.0000	2023-2024- CHS NATURAL GAS	\$3,504.84
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008036.0000	INCREASE FOR SERVICES-CMS NATURAL	\$1,392.16
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	11000.2600.54412.0000.008036.0000	2023-2024 - CMS NATURAL GAS	\$0.00
47536	03/28/2024	1129	ZIA NATURAL GAS COMPANY	01/31/24-02/29/24	13000.2700.54412.0000.008000.0000	2023-2024 - TRANSPORTATION NATURAL	\$193.36
						Check Total:	\$6,724.07
47537	03/28/2024	1131	CIMARRON MUNICIPAL SCHOOLS	BASE STARTING CASH.	11000.1000.53711.9000.008034.0000	STARTING CASH FOR BASEBALL GAMES	\$200.00
						Check Total:	\$200.00
						Bank Total:	\$402,412.21

Manual Checks Recap

47475	03/08/2024	11585	MORENO VALLEY HIGH SCHOOL	MANUAL	31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO	\$97,208.00
						Check Total:	\$97,208.00

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47476	03/08/2024	11586	MORENO VALLEY HIGH SCHOOL	MANUAL	31900.4000.56118.0000.008003.0000	Undesignated	\$81.74
						Check Total:	\$81.74
47477	03/08/2024	11587	CIMARRON MUNICIPAL SCHOOLS	MANUAL	31900.4000.56118.0000.008003.0000	GENERAL SUPPLIES AND	\$323.16
						Check Total:	\$323.16
47479	03/12/2024	11589	MORENO VALLEY HIGH SCHOOL	MANUAL	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL	\$87,589.02
						Check Total:	\$87,589.02
						Manual Checks Total:	\$185,201.92

Voided Checks

47420	03/07/2024	11584	MORENO VALLEY HIGH SCHOOL	VOID	31701.2500.55912.0000.008003.0000	VOID: No password asked & no	\$97,208.00
						Check Total:	\$97,208.00
47421	03/07/2024	11584	MORENO VALLEY HIGH SCHOOL	VOID	31701.2500.55912.0000.008003.0000	VOID: PRINTED WITHOUT	\$97,208.00
						Check Total:	\$97,208.00
47422	03/08/2024	1125	AMAZON.COM CREDIT PLAN	VOID	27149.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$57.99
47422	03/08/2024	1125	AMAZON.COM CREDIT PLAN	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$599.23
47422	03/08/2024	1125	AMAZON.COM CREDIT PLAN	VOID	13000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$150.81
						Check Total:	\$808.03
47423	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$91.38
47423	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	VOID	13000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$140.43
47423	03/08/2024	1125	BACA VALLEY TELEPHONE CO INC	VOID	31701.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$837.11
						Check Total:	\$1,068.92
47424	03/08/2024	1125	BENNETT'S LLC	VOID	31701.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$21.65
						Check Total:	\$21.65
47425	03/08/2024	1125	CHRISTINE MAY	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$1,661.60
						Check Total:	\$1,661.60
47426	03/08/2024	1125	CIMARRON MUNICIPAL SCHOOLS	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$517.73
						Check Total:	\$517.73

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47427	03/08/2024	1125	CINDY CARR		VOID 24330.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$43.66
						Check Total:	\$43.66
47428	03/08/2024	1125	COMMUNITY TECH SOLUTIONS		VOID 31701.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$8,511.72
47428	03/08/2024	1125	COMMUNITY TECH SOLUTIONS		VOID 31900.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$0.00
						Check Total:	\$8,511.72
47429	03/08/2024	1125	COOPERATIVE EDUCATIONAL SERVICES		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$5,302.26
						Check Total:	\$5,302.26
47430	03/08/2024	1125	CUNICO TIRE COMPANY INC		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$2,688.61
						Check Total:	\$2,688.61
47431	03/08/2024	1125	DOCUMENT SOLUTIONS INC....		VOID 31701.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$300.53
						Check Total:	\$300.53
47432	03/08/2024	1125	HAROLD WHITE		VOID 31900.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$2,718.97
						Check Total:	\$2,718.97
47433	03/08/2024	1125	HEATHER L DIAZ		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$59.00
						Check Total:	\$59.00
47434	03/08/2024	1125	JIVE COMMUNICATIONS, INC		VOID 31900.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$1,271.03
						Check Total:	\$1,271.03
47435	03/08/2024	1125	JONES		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$538.65
						Check Total:	\$538.65
47436	03/08/2024	1125	KIT CARSON ELECTRIC COOPERATIVE INC		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$1,804.37
						Check Total:	\$1,804.37
47437	03/08/2024	1125	LEO RENO MARTINEZ		VOID 24330.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$48.22
						Check Total:	\$48.22
47438	03/08/2024	1125	NEW MEXICO ART EDUCATION ASSN		VOID 15200.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$350.00
						Check Total:	\$350.00
47439	03/08/2024	1125	RHONDA J. LEE		VOID 11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$6,116.00
						Check Total:	\$6,116.00
47440	03/08/2024	1125	ROBERTS TRUCK CENTER		VOID 13000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$810.06
						Check Total:	\$810.06

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
47441	03/08/2024	1125	RUSSELL'S ONE STOP	VOID	24101.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$75.00
						Check Total:	\$75.00
47442	03/08/2024	1125	SIERRA THERAPY PROFESSIONALS LLC	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$5,002.25
						Check Total:	\$5,002.25
47443	03/08/2024	1125	SUBURBAN PROPANE, L.P.	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$1,450.72
						Check Total:	\$1,450.72
47444	03/08/2024	1125	T-MOBILE USA, INC	VOID	31900.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$300.00
						Check Total:	\$300.00
47445	03/08/2024	1125	TEXAS BOOK COMPANY	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$930.95
						Check Total:	\$930.95
47446	03/08/2024	1125	VILLAGE OF CIMARRON	VOID	11000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$407.24
47446	03/08/2024	1125	VILLAGE OF CIMARRON	VOID	13000.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$162.55
47446	03/08/2024	1125	VILLAGE OF CIMARRON	VOID	31701.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$312.48
						Check Total:	\$882.27
47447	03/08/2024	1125	WHITNEY BALIZAN	VOID	25233.0000.21011.0000.000000.0000	VOID: DID NOT PRINT WITH	\$96.87
						Check Total:	\$96.87
47448	03/08/2024	1125	WHITNEY BALIZAN	VOID	25233.0000.21011.0000.000000.0000	VOID: PRINTED VOID REPORT	\$96.87
						Check Total:	\$96.87
47478	03/12/2024	11588	MORENO VALLEY HIGH SCHOOL	VOID	11000.0000.21100.0000.000000.0000	VOID: Calculations needed to be	\$87,589.05
						Check Total:	\$87,589.05
47509	03/28/2024	1129	CIMARRON MUNICIPAL SCHOOLS	VOID	11000.0000.21011.0000.000000.0000	VOID: HAS BUS AND	\$1,085.51
						Check Total:	\$1,085.51
						Voided Checks Total:	\$326,566.50

<u>Fund</u>	<u>Amount</u>
11000	\$168,406.26
13000	\$17,651.12
15200	\$497.63
21000	\$273.58
22000	\$38.10
23403	\$6,346.73
23407	\$44.79
23416	\$196.83
23426	\$330.44
23431	\$558.22
23446	\$558.99
23465	\$926.28
24101	\$75.00
24154	\$530.76
24308	\$0.00
24330	\$3,365.35
25233	\$258.32
26107	\$125.88
27149	\$303.89
29102	\$18,896.91
31200	\$15,883.66
31701	\$161,232.86
31900	\$14,872.89
Fund Totals:	\$411,374.49

**End of Report**

Disbursements Grand Total: \$411,374.49

## Cimarron Municipal Schools

### Deposit Listing

Date: 03/01/2024 - 03/31/2024

#### ACTIVITIES

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared?	Clear Date	Void Date
363037118	03/05/2024	BOOSTER CLUB-TRACK FUNDRAISER	\$800.00	\$2,230.00	\$3,030.00			
363037119	03/08/2024	BOOSTER CLUB-JOSIAH FREE THROW FUNDRAIER	\$24.00	\$0.00	\$24.00			
363037120	03/08/2024	BOOSTER CLUB-ADEN FREE TRHOW FUNDRAISER	\$31.00	\$75.00	\$106.00			
363037121	03/08/2024	BOOSTER CLUB-WHEELER TRACK FUNDRAISER	\$0.00	\$100.00	\$100.00			
363037122	03/07/2024	CHS DESIGN	\$0.00	\$20.00	\$20.00			
363037123	03/07/2024	BOOSTER CLUB-CONCESSION	\$1,096.00	\$0.00	\$1,096.00			
363037124	03/07/2024	ENS LIBRARY-LOST BOOK	\$8.00	\$0.00	\$8.00			
363037125	03/12/2024	BOOSTER CLUB-GAIGE FREE THROW FUNDRASIER	\$255.00	\$85.00	\$340.00			
363037126	03/12/2024	BOOSTER CLUB- 50/50 3/9/24	\$279.00	\$0.00	\$279.00			
363037127	03/12/2024	BOOSTER CLUB- CONCESSION 3/9/24	\$1,901.00	\$0.00	\$1,901.00			
363037128	03/27/2024	BOOSTER CLUB- TRACK FUNDRAISER-AUBREE	\$500.00	\$500.00	\$1,000.00			
363037129	03/14/2024	BOOSTER CLUB-PEP BUS	\$120.00	\$0.00	\$120.00			
Total Deposits for Bank:		12	Total Amount:	\$5,014.00	\$3,010.00			

#### OPERATIONAL

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared?	Clear Date	Void Date
363037119	03/05/2024	USDA-21000-JANUARY 2024	\$0.00	\$22,568.47	\$22,568.47			
363037120	03/01/2024	DIESEL REIMB	\$0.00	\$146.34	\$146.34			
363037121	03/05/2024	USPS RENT-MARCH 2024	\$0.00	\$505.08	\$505.08			
363037122	03/04/2024	SRINGER SCHOOLS-COWBELL PAYOUT 2024	\$0.00	\$290.00	\$290.00			
363037123	03/05/2024	MVHS-Q4	\$0.00	\$19,262.50	\$19,262.50			
363037125	03/06/2024	REGIONAL IX ED COOP-ED FELLOW	\$0.00	\$35,554.71	\$35,554.71			
363037126	03/06/2024	CHS CAFETERIA	\$0.00	\$100.00	\$100.00			

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared? Clear Date	Void Date
363037127	03/05/2024	CHS CAFETERIA	\$130.00	\$94.50	\$224.50		
363037129	03/11/2024	REAP-25233	\$0.00	\$1,291.86	\$1,291.86		
363037130	03/12/2024	UNVIERSAL FREE MEALS-21100-USDA JAN 2024	\$0.00	\$10,449.50	\$10,449.50		
363037131	03/08/2024	SEG-MARCH 2024	\$0.00	\$590,841.68	\$590,841.68	03/08/2024	03/08/2024
363037132	03/08/2024	SEG-MARCH 2024	\$0.00	\$590,841.68	\$590,841.68		
363037133	03/08/2024	CAFETERIA-AVIANCE INVOICES	\$0.00	\$2,728.06	\$2,728.06		
363037134	03/08/2024	DIESEL REIMB	\$0.00	\$517.73	\$517.73		
363037135	03/12/2024	ROKF-31900-PPRF-5565-#39	\$0.00	\$12,660.58	\$12,660.58		
363037136	03/08/2024	BOKF-31900-PPRF-5565-#40	\$0.00	\$323.16	\$323.16		
363037137	03/08/2024	CHS-GYM USE	\$30.00	\$0.00	\$30.00		
363037138	03/14/2024	NMPED-24109-PRESCHOOL	\$0.00	\$969.70	\$969.70		
363037139	03/15/2024	TRANSPORTATION-13000-MARCH 2024	\$0.00	\$49,116.00	\$49,116.00		
363037140	03/12/2024	ENS CAFETERIA	\$21.00	\$56.00	\$77.00		
363037141	03/14/2024	ENS CAFETERIA	\$31.50	\$0.00	\$31.50		
363037142	03/12/2024	CHS CAFETERIA	\$0.00	\$108.50	\$108.50		
363037143	03/21/2024	NMPED-24101-TITLE I	\$0.00	\$9,260.28	\$9,260.28		
363037144	03/18/2024	USAC PAYMENT	\$0.00	\$23,503.44	\$23,503.44		
363037145	03/27/2024	ENS CAFETERIA	\$21.00	\$0.00	\$21.00		
363037146	03/27/2024	WARREN FRESQUEZ RENT-MARCH 2024	\$750.00	\$0.00	\$750.00		
363037147	03/27/2024	HIGH PLAINS REGIONAL ED COOP-FEB MED EXP	\$0.00	\$2,712.38	\$2,712.38		
363037148	03/27/2024	COLFAX COUNTY TREASURER	\$0.00	\$45,147.87	\$45,147.87		
363037149	03/28/2024	STATE OF KANAS-SUB PAY FOR MAGGIE ELLIOT	\$0.00	\$258.36	\$258.36		
363037150	03/28/2024	AVIANCE INVOICES	\$0.00	\$609.35	\$609.35		
Total Deposits for Bank:		30	Total Amount:	\$983.50	\$1,419,917.73	\$1,420,901.23	
Total Deposits:		42	Total Amount:	\$5,997.50	\$1,422,927.73	\$1,428,925.23	

**End of Report**



# Cimarron Municipal Schools

Date: 3/1/2024 - 3/31/2024

## BOARD EXPENDITURE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.00000.0000.000000.0000	UNDESIGNATED	\$6,405,845.00	\$0.00	\$6,405,845.00	\$517,034.08	\$3,858,879.41	\$2,546,965.59	\$2,067,244.31	\$479,721.28	7.49%
	<b>FUND: OPERATIONAL - 11000</b>	<b>\$6,405,845.00</b>	<b>\$0.00</b>	<b>\$6,405,845.00</b>	<b>\$517,034.08</b>	<b>\$3,858,879.41</b>	<b>\$2,546,965.59</b>	<b>\$2,067,244.31</b>	<b>\$479,721.28</b>	<b>7.49%</b>
13000.0000.00000.0000.000000.0000	UNDESIGNATED	\$540,280.00	\$390.00	\$540,670.00	\$40,237.21	\$323,009.75	\$217,660.25	\$193,677.32	\$23,982.93	4.44%
	<b>FUND: PUPIL TRANSPORTATION - 13000</b>	<b>\$540,280.00</b>	<b>\$390.00</b>	<b>\$540,670.00</b>	<b>\$40,237.21</b>	<b>\$323,009.75</b>	<b>\$217,660.25</b>	<b>\$193,677.32</b>	<b>\$23,982.93</b>	<b>4.44%</b>
15200.0000.00000.0000.000000.0000	UNDESIGNATED	\$214,330.00	\$0.00	\$214,330.00	\$15,794.55	\$157,570.28	\$56,759.72	\$49,198.82	\$7,560.90	3.53%
	<b>FUND: LOCAL REVENUE OPERATIONAL - 15200</b>	<b>\$214,330.00</b>	<b>\$0.00</b>	<b>\$214,330.00</b>	<b>\$15,794.55</b>	<b>\$157,570.28</b>	<b>\$56,759.72</b>	<b>\$49,198.82</b>	<b>\$7,560.90</b>	<b>3.53%</b>
21000.0000.00000.0000.000000.0000	UNDESIGNATED	\$355,671.00	\$26,439.00	\$382,110.00	\$1,873.90	\$267,162.20	\$114,947.80	\$143,220.96	(\$28,273.16)	-7.40%
	<b>FUND: FOOD SERVICES - 21000</b>	<b>\$355,671.00</b>	<b>\$26,439.00</b>	<b>\$382,110.00</b>	<b>\$1,873.90</b>	<b>\$267,162.20</b>	<b>\$114,947.80</b>	<b>\$143,220.96</b>	<b>(\$28,273.16)</b>	<b>-7.40%</b>
22000.0000.00000.0000.000000.0000	UNDESIGNATED	\$39,708.00	\$1,659.00	\$41,367.00	\$38.10	\$19,676.48	\$21,690.52	\$10,079.00	\$11,611.52	28.07%
	<b>FUND: ATHLETICS - 22000</b>	<b>\$39,708.00</b>	<b>\$1,659.00</b>	<b>\$41,367.00</b>	<b>\$38.10</b>	<b>\$19,676.48</b>	<b>\$21,690.52</b>	<b>\$10,079.00</b>	<b>\$11,611.52</b>	<b>28.07%</b>
24101.0000.00000.0000.000000.0000	UNDESIGNATED	\$114,309.00	\$0.00	\$114,309.00	\$9,335.28	\$69,720.83	\$44,588.17	\$42,446.27	\$2,141.90	1.87%
	<b>FUND: TITLE I - IASA - 24101</b>	<b>\$114,309.00</b>	<b>\$0.00</b>	<b>\$114,309.00</b>	<b>\$9,335.28</b>	<b>\$69,720.83</b>	<b>\$44,588.17</b>	<b>\$42,446.27</b>	<b>\$2,141.90</b>	<b>1.87%</b>
24106.0000.00000.0000.000000.0000	UNDESIGNATED	\$128,216.00	\$0.00	\$128,216.00	\$8,704.15	\$79,392.57	\$48,823.43	\$38,117.27	\$10,706.16	8.35%
	<b>FUND: ENTITLEMENT IDEA-B - 24106</b>	<b>\$128,216.00</b>	<b>\$0.00</b>	<b>\$128,216.00</b>	<b>\$8,704.15</b>	<b>\$79,392.57</b>	<b>\$48,823.43</b>	<b>\$38,117.27</b>	<b>\$10,706.16</b>	<b>8.35%</b>
24109.0000.00000.0000.000000.0000	UNDESIGNATED	\$11,773.00	\$768.00	\$12,541.00	\$971.19	\$7,269.41	\$5,271.59	\$4,363.67	\$907.92	7.24%
	<b>FUND: PRESCHOOL IDEA-B - 24109</b>	<b>\$11,773.00</b>	<b>\$768.00</b>	<b>\$12,541.00</b>	<b>\$971.19</b>	<b>\$7,269.41</b>	<b>\$5,271.59</b>	<b>\$4,363.67</b>	<b>\$907.92</b>	<b>7.24%</b>
24154.0000.00000.0000.000000.0000	UNDESIGNATED	\$13,532.00	\$14,726.00	\$28,258.00	\$115.40	\$11,011.15	\$17,246.85	\$5,092.29	\$12,154.56	43.01%
	<b>FUND: TEACHER/PRINCIPAL TRAINING &amp; RECRUITING - 24154</b>	<b>\$13,532.00</b>	<b>\$14,726.00</b>	<b>\$28,258.00</b>	<b>\$115.40</b>	<b>\$11,011.15</b>	<b>\$17,246.85</b>	<b>\$5,092.29</b>	<b>\$12,154.56</b>	<b>43.01%</b>
24189.0000.00000.0000.000000.0000	UNDESIGNATED	\$10,969.00	\$2.00	\$10,971.00	\$0.00	\$10,000.00	\$971.00	\$0.00	\$971.00	8.85%
	<b>FUND: TITLE IV - 24189</b>	<b>\$10,969.00</b>	<b>\$2.00</b>	<b>\$10,971.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$971.00</b>	<b>\$0.00</b>	<b>\$971.00</b>	<b>8.85%</b>
24330.0000.00000.0000.000000.0000	UNDESIGNATED	\$419,212.00	(\$5,862.00)	\$413,350.00	\$13,186.38	\$136,091.76	\$277,258.24	\$85,589.71	\$191,668.53	46.37%
	<b>FUND: ESSER III - 24330</b>	<b>\$419,212.00</b>	<b>(\$5,862.00)</b>	<b>\$413,350.00</b>	<b>\$13,186.38</b>	<b>\$136,091.76</b>	<b>\$277,258.24</b>	<b>\$85,589.71</b>	<b>\$191,668.53</b>	<b>46.37%</b>
24346.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$2,628.00	\$2,628.00	\$0.00	\$2,628.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>FUND: IDEA B / ARP - 24346</b>	<b>\$0.00</b>	<b>\$2,628.00</b>	<b>\$2,628.00</b>	<b>\$0.00</b>	<b>\$2,628.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
24349.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$1,081.00	\$1,081.00	\$0.00	\$1,081.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>FUND: IDEA B PRESCHOOL / ARP - 24349</b>	<b>\$0.00</b>	<b>\$1,081.00</b>	<b>\$1,081.00</b>	<b>\$0.00</b>	<b>\$1,081.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
25153.0000.00000.0000.000000.0000	UNDESIGNATED	\$33,000.00	\$0.00	\$33,000.00	\$2,712.38	\$20,348.96	\$12,651.04	\$12,205.82	\$445.22	1.35%
	<b>FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153</b>	<b>\$33,000.00</b>	<b>\$0.00</b>	<b>\$33,000.00</b>	<b>\$2,712.38</b>	<b>\$20,348.96</b>	<b>\$12,651.04</b>	<b>\$12,205.82</b>	<b>\$445.22</b>	<b>1.35%</b>
25233.0000.00000.0000.000000.0000	UNDESIGNATED	\$24,709.00	\$32,465.00	\$57,174.00	\$1,013.64	\$12,529.39	\$44,644.61	\$9,153.65	\$35,490.96	62.08%
	<b>FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233</b>	<b>\$24,709.00</b>	<b>\$32,465.00</b>	<b>\$57,174.00</b>	<b>\$1,013.64</b>	<b>\$12,529.39</b>	<b>\$44,644.61</b>	<b>\$9,153.65</b>	<b>\$35,490.96</b>	<b>62.08%</b>
26107.0000.00000.0000.000000.0000	UNDESIGNATED	\$110,495.00	\$187,105.00	\$297,600.00	\$9,520.08	\$81,046.15	\$216,553.85	\$61,766.58	\$154,787.27	52.01%
	<b>FUND: REC/DISTRICT FISCAL AGENT - 26107</b>	<b>\$110,495.00</b>	<b>\$187,105.00</b>	<b>\$297,600.00</b>	<b>\$9,520.08</b>	<b>\$81,046.15</b>	<b>\$216,553.85</b>	<b>\$61,766.58</b>	<b>\$154,787.27</b>	<b>52.01%</b>
26156.0000.00000.0000.000000.0000	UNDESIGNATED	\$16,906.00	\$6,192.00	\$23,098.00	\$247.84	\$912.12	\$22,185.88	\$7,624.23	\$14,561.65	63.04%
	<b>FUND: TURNER FOUNDATION - 26156</b>	<b>\$16,906.00</b>	<b>\$6,192.00</b>	<b>\$23,098.00</b>	<b>\$247.84</b>	<b>\$912.12</b>	<b>\$22,185.88</b>	<b>\$7,624.23</b>	<b>\$14,561.65</b>	<b>63.04%</b>
26179.0000.00000.0000.000000.0000	UNDESIGNATED	\$871.00	\$0.00	\$871.00	\$0.00	\$0.00	\$871.00	\$0.00	\$871.00	100.00%
	<b>FUND: A PLUS FOR ENERGY - 26179</b>	<b>\$871.00</b>	<b>\$0.00</b>	<b>\$871.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$871.00</b>	<b>\$0.00</b>	<b>\$871.00</b>	<b>100.00%</b>
27107.0000.00000.0000.000000.0000	UNDESIGNATED	\$11,374.00	\$10,029.00	\$21,403.00	\$0.00	\$0.00	\$21,403.00	\$8,789.86	\$12,613.14	58.93%
	<b>FUND: 2012 GO BOND - 27107</b>	<b>\$11,374.00</b>	<b>\$10,029.00</b>	<b>\$21,403.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,403.00</b>	<b>\$8,789.86</b>	<b>\$12,613.14</b>	<b>58.93%</b>

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27109.0000.00000.0000.000000.0000	UNDESIGNATED	\$7,345.00	\$0.00	\$7,345.00	\$0.00	\$4,202.10	\$3,142.90	\$2,553.00	\$589.90	8.03%
	<b>FUND: INSTRUCTIONAL MATERIALS-GAA 2019 - 27109</b>	<b>\$7,345.00</b>	<b>\$0.00</b>	<b>\$7,345.00</b>	<b>\$0.00</b>	<b>\$4,202.10</b>	<b>\$3,142.90</b>	<b>\$2,553.00</b>	<b>\$589.90</b>	<b>8.03%</b>
27149.0000.00000.0000.000000.0000	UNDESIGNATED	\$206,000.00	\$0.00	\$206,000.00	\$17,401.41	\$128,886.22	\$77,113.78	\$76,938.64	\$175.14	0.09%
	<b>FUND: PREK INITIATIVE - 27149</b>	<b>\$206,000.00</b>	<b>\$0.00</b>	<b>\$206,000.00</b>	<b>\$17,401.41</b>	<b>\$128,886.22</b>	<b>\$77,113.78</b>	<b>\$76,938.64</b>	<b>\$175.14</b>	<b>0.09%</b>
29102.0000.00000.0000.000000.0000	UNDESIGNATED	\$227,129.00	\$275.00	\$227,404.00	\$20,396.91	\$23,512.15	\$203,891.85	\$538.56	\$203,353.29	89.42%
	<b>FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102</b>	<b>\$227,129.00</b>	<b>\$275.00</b>	<b>\$227,404.00</b>	<b>\$20,396.91</b>	<b>\$23,512.15</b>	<b>\$203,891.85</b>	<b>\$538.56</b>	<b>\$203,353.29</b>	<b>89.42%</b>
29130.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
	<b>FUND: SCHOOL BASED HEALTH CENTER - 29130</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>100.00%</b>
31200.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$150,000.00	\$150,000.00	\$15,883.66	\$15,883.66	\$134,116.34	\$150,121.10	(\$16,004.76)	-10.67%
	<b>FUND: PUBLIC SCHOOL CAPITAL OUTLAY - 31200</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>\$15,883.66</b>	<b>\$15,883.66</b>	<b>\$134,116.34</b>	<b>\$150,121.10</b>	<b>(\$16,004.76)</b>	<b>-10.67%</b>
31600.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$59.00	\$59.00	\$0.00	\$0.04	\$58.96	\$0.00	\$58.96	99.93%
	<b>FUND: HB 33 - 31600</b>	<b>\$0.00</b>	<b>\$59.00</b>	<b>\$59.00</b>	<b>\$0.00</b>	<b>\$0.04</b>	<b>\$58.96</b>	<b>\$0.00</b>	<b>\$58.96</b>	<b>99.93%</b>
31701.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,968,855.00	\$0.00	\$1,968,855.00	\$219,157.69	\$1,014,017.63	\$954,837.37	\$203,294.17	\$751,543.20	38.17%
	<b>FUND: CAPITAL IMPROVEMENTS SB-9 - 31701</b>	<b>\$1,968,855.00</b>	<b>\$0.00</b>	<b>\$1,968,855.00</b>	<b>\$219,157.69</b>	<b>\$1,014,017.63</b>	<b>\$954,837.37</b>	<b>\$203,294.17</b>	<b>\$751,543.20</b>	<b>38.17%</b>
31703.0000.00000.0000.000000.0000	UNDESIGNATED	\$0.00	\$45,703.00	\$45,703.00	\$0.00	\$0.00	\$45,703.00	\$14,891.47	\$30,811.53	67.42%
	<b>FUND: SB-9 STATE MATCH - 31703</b>	<b>\$0.00</b>	<b>\$45,703.00</b>	<b>\$45,703.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$45,703.00</b>	<b>\$14,891.47</b>	<b>\$30,811.53</b>	<b>67.42%</b>
31900.0000.00000.0000.000000.0000	UNDESIGNATED	\$453,430.00	\$150,102.00	\$603,532.00	(\$66,395.61)	\$79,441.42	\$524,090.58	\$70,702.22	\$453,388.36	75.12%
	<b>FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900</b>	<b>\$453,430.00</b>	<b>\$150,102.00</b>	<b>\$603,532.00</b>	<b>(\$66,395.61)</b>	<b>\$79,441.42</b>	<b>\$524,090.58</b>	<b>\$70,702.22</b>	<b>\$453,388.36</b>	<b>75.12%</b>
41000.0000.00000.0000.000000.0000	UNDESIGNATED	\$1,821,499.00	\$66,664.00	\$1,888,163.00	\$34,029.34	\$886,639.32	\$1,001,523.68	\$0.00	\$1,001,523.68	53.04%
	<b>FUND: DEBT SERVICES - 41000</b>	<b>\$1,821,499.00</b>	<b>\$66,664.00</b>	<b>\$1,888,163.00</b>	<b>\$34,029.34</b>	<b>\$886,639.32</b>	<b>\$1,001,523.68</b>	<b>\$0.00</b>	<b>\$1,001,523.68</b>	<b>53.04%</b>
43000.0000.00000.0000.000000.0000	UNDESIGNATED	\$661,604.00	\$36,525.00	\$698,129.00	\$57.02	\$314,688.26	\$383,440.74	\$0.00	\$383,440.74	54.92%
	<b>FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000</b>	<b>\$661,604.00</b>	<b>\$36,525.00</b>	<b>\$698,129.00</b>	<b>\$57.02</b>	<b>\$314,688.26</b>	<b>\$383,440.74</b>	<b>\$0.00</b>	<b>\$383,440.74</b>	<b>54.92%</b>
<b>Grand Total:</b>		<b>\$13,797,062.00</b>	<b>\$736,950.00</b>	<b>\$14,534,012.00</b>	<b>\$861,314.60</b>	<b>\$7,525,600.26</b>	<b>\$7,008,411.74</b>	<b>\$3,257,608.92</b>	<b>\$3,750,802.82</b>	<b>25.81%</b>

**End of Report**

# Cimarron Municipal Schools

3/1/2024 - 3/31/2024

## REVENUE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,413.48)	\$7,413.48	\$0.00	\$7,413.48	0.00%
11000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	(\$9,441.00)	\$0.00	(\$9,441.00)	\$0.00	(\$19,316.73)	\$9,875.73	\$0.00	\$9,875.73	-104.60%
11000.0000.41910.0000.000000.0000	RENTALS	(\$78,660.00)	\$0.00	(\$78,660.00)	(\$15,565.08)	(\$74,295.72)	(\$4,364.28)	\$0.00	(\$4,364.28)	5.55%
11000.0000.41923.0000.000000.0000	ADMINISTRATION - CATEGORICAL	(\$20,050.00)	\$0.00	(\$20,050.00)	(\$5,012.50)	(\$19,050.00)	(\$1,000.00)	\$0.00	(\$1,000.00)	4.99%
11000.0000.43101.0000.000000.0000	STATE EQUALIZATION GUARANTEE	(\$5,972,641.00)	\$0.00	(\$5,972,641.00)	(\$501,465.13)	(\$4,486,971.17)	(\$1,485,669.83)	\$0.00	(\$1,485,669.83)	24.87%
11000.0000.43120.0000.000000.0000	CHARTER SCHOOL ADMIN REVENUE	(\$21,450.00)	\$0.00	(\$21,450.00)	(\$1,787.53)	(\$16,087.78)	(\$5,362.22)	\$0.00	(\$5,362.22)	25.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$6,102,242.00)	\$0.00	(\$6,102,242.00)	(\$523,830.24)	(\$4,623,134.88)	(\$1,479,107.12)	\$0.00	(\$1,479,107.12)	24.24%
	<b>FUND: OPERATIONAL - 11000</b>	<b>(\$6,102,242.00)</b>	<b>\$0.00</b>	<b>(\$6,102,242.00)</b>	<b>(\$523,830.24)</b>	<b>(\$4,623,134.88)</b>	<b>(\$1,479,107.12)</b>	<b>\$0.00</b>	<b>(\$1,479,107.12)</b>	<b>24.24%</b>
13000.0000.41953.0000.000000.0000	INSURANCE RECOVERIES	\$0.00	(\$390.00)	(\$390.00)	\$0.00	(\$389.71)	(\$0.29)	\$0.00	(\$0.29)	0.07%
13000.0000.43206.0000.000000.0000	TRANSPORTATION DISTRIBUTION	(\$540,280.00)	\$0.00	(\$540,280.00)	(\$49,116.00)	(\$480,901.00)	(\$59,379.00)	\$0.00	(\$59,379.00)	10.99%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$540,280.00)	(\$390.00)	(\$540,670.00)	(\$49,116.00)	(\$481,290.71)	(\$59,379.29)	\$0.00	(\$59,379.29)	10.98%
	<b>FUND: PUPIL TRANSPORTATION - 13000</b>	<b>(\$540,280.00)</b>	<b>(\$390.00)</b>	<b>(\$540,670.00)</b>	<b>(\$49,116.00)</b>	<b>(\$481,290.71)</b>	<b>(\$59,379.29)</b>	<b>\$0.00</b>	<b>(\$59,379.29)</b>	<b>10.98%</b>
15200.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$177,662.00)	\$0.00	(\$177,662.00)	(\$3,386.41)	(\$144,649.02)	(\$33,012.98)	\$0.00	(\$33,012.98)	18.58%
15200.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$16,343.00)	\$0.00	(\$16,343.00)	(\$567.80)	(\$7,925.48)	(\$8,417.52)	\$0.00	(\$8,417.52)	51.51%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$194,005.00)	\$0.00	(\$194,005.00)	(\$3,954.21)	(\$152,574.50)	(\$41,430.50)	\$0.00	(\$41,430.50)	21.36%
	<b>FUND: LOCAL REVENUE OPERATIONAL - 15200</b>	<b>(\$194,005.00)</b>	<b>\$0.00</b>	<b>(\$194,005.00)</b>	<b>(\$3,954.21)</b>	<b>(\$152,574.50)</b>	<b>(\$41,430.50)</b>	<b>\$0.00</b>	<b>(\$41,430.50)</b>	<b>21.36%</b>
21000.0000.41603.0000.000000.0000	FEES-ADULTS/FOOD SERVICES	(\$6,500.00)	\$0.00	(\$6,500.00)	(\$3,910.41)	(\$11,792.30)	\$5,292.30	\$0.00	\$5,292.30	-81.42%
21000.0000.41604.0000.000000.0000	FEES-STUDENTS/FOOD SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,280.89)	\$5,280.89	\$0.00	\$5,280.89	0.00%
21000.0000.43203.0000.000000.0000	OTHER RESTRICTED GRANTS-STATE DIRECT	(\$35,000.00)	\$0.00	(\$35,000.00)	\$0.00	\$0.00	(\$35,000.00)	\$0.00	(\$35,000.00)	100.00%
21000.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$250,000.00)	\$0.00	(\$250,000.00)	(\$22,568.47)	(\$211,042.13)	(\$38,957.87)	\$0.00	(\$38,957.87)	15.58%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$291,500.00)	\$0.00	(\$291,500.00)	(\$26,478.88)	(\$228,115.32)	(\$63,384.68)	\$0.00	(\$63,384.68)	21.74%
	<b>FUND: FOOD SERVICES - 21000</b>	<b>(\$291,500.00)</b>	<b>\$0.00</b>	<b>(\$291,500.00)</b>	<b>(\$26,478.88)</b>	<b>(\$228,115.32)</b>	<b>(\$63,384.68)</b>	<b>\$0.00</b>	<b>(\$63,384.68)</b>	<b>21.74%</b>
21100.0000.43203.0000.000000.0000	OTHER RESTRICTED GRANTS-STATE DIRECT	\$0.00	(\$47,548.00)	(\$47,548.00)	(\$10,449.50)	(\$72,843.55)	\$25,295.55	\$0.00	\$25,295.55	-53.20%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$47,548.00)	(\$47,548.00)	(\$10,449.50)	(\$72,843.55)	\$25,295.55	\$0.00	\$25,295.55	-53.20%
	<b>FUND: UNIVERSAL FREE LUNCH (STATE FUNDED) - 21100</b>	<b>\$0.00</b>	<b>(\$47,548.00)</b>	<b>(\$47,548.00)</b>	<b>(\$10,449.50)</b>	<b>(\$72,843.55)</b>	<b>\$25,295.55</b>	<b>\$0.00</b>	<b>\$25,295.55</b>	<b>-53.20%</b>
22000.0000.41701.0000.000000.0000	FEES - ACTIVITIES	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$290.00)	(\$23,099.21)	\$8,099.21	\$0.00	\$8,099.21	-53.99%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$290.00)	(\$23,099.21)	\$8,099.21	\$0.00	\$8,099.21	-53.99%
	<b>FUND: ATHLETICS - 22000</b>	<b>(\$15,000.00)</b>	<b>\$0.00</b>	<b>(\$15,000.00)</b>	<b>(\$290.00)</b>	<b>(\$23,099.21)</b>	<b>\$8,099.21</b>	<b>\$0.00</b>	<b>\$8,099.21</b>	<b>-53.99%</b>
24101.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$114,309.00)	\$0.00	(\$114,309.00)	(\$9,260.28)	(\$150,802.20)	\$36,493.20	\$0.00	\$36,493.20	-31.93%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$114,309.00)	\$0.00	(\$114,309.00)	(\$9,260.28)	(\$150,802.20)	\$36,493.20	\$0.00	\$36,493.20	-31.93%
	<b>FUND: TITLE I - IASA - 24101</b>	<b>(\$114,309.00)</b>	<b>\$0.00</b>	<b>(\$114,309.00)</b>	<b>(\$9,260.28)</b>	<b>(\$150,802.20)</b>	<b>\$36,493.20</b>	<b>\$0.00</b>	<b>\$36,493.20</b>	<b>-31.93%</b>
24106.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$128,216.00)	\$0.00	(\$128,216.00)	\$0.00	(\$85,526.27)	(\$42,689.73)	\$0.00	(\$42,689.73)	33.30%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$128,216.00)	\$0.00	(\$128,216.00)	\$0.00	(\$85,526.27)	(\$42,689.73)	\$0.00	(\$42,689.73)	33.30%
	<b>FUND: ENTITLEMENT IDEA-B - 24106</b>	<b>(\$128,216.00)</b>	<b>\$0.00</b>	<b>(\$128,216.00)</b>	<b>\$0.00</b>	<b>(\$85,526.27)</b>	<b>(\$42,689.73)</b>	<b>\$0.00</b>	<b>(\$42,689.73)</b>	<b>33.30%</b>
24109.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$11,773.00)	(\$768.00)	(\$12,541.00)	(\$969.70)	(\$9,826.35)	(\$2,714.65)	\$0.00	(\$2,714.65)	21.65%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$11,773.00)	(\$768.00)	(\$12,541.00)	(\$969.70)	(\$9,826.35)	(\$2,714.65)	\$0.00	(\$2,714.65)	21.65%
	<b>FUND: PRESCHOOL IDEA-B - 24109</b>	<b>(\$11,773.00)</b>	<b>(\$768.00)</b>	<b>(\$12,541.00)</b>	<b>(\$969.70)</b>	<b>(\$9,826.35)</b>	<b>(\$2,714.65)</b>	<b>\$0.00</b>	<b>(\$2,714.65)</b>	<b>21.65%</b>

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
24118.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	(\$473.86)	\$473.86	\$0.00	\$473.86	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$473.86)	\$473.86	\$0.00	\$473.86	0.00%
	<b>FUND: FRESH FRUIT AND VEGETABLE - 24118</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$473.86)</b>	<b>\$473.86</b>	<b>\$0.00</b>	<b>\$473.86</b>	<b>0.00%</b>
24154.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$13,532.00)	(\$14,726.00)	(\$28,258.00)	\$0.00	(\$14,637.87)	(\$13,620.13)	\$0.00	(\$13,620.13)	48.20%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$13,532.00)	(\$14,726.00)	(\$28,258.00)	\$0.00	(\$14,637.87)	(\$13,620.13)	\$0.00	(\$13,620.13)	48.20%
	<b>FUND: TEACHER/PRINCIPAL TRAINING &amp; RECRUITING - 24154</b>	<b>(\$13,532.00)</b>	<b>(\$14,726.00)</b>	<b>(\$28,258.00)</b>	<b>\$0.00</b>	<b>(\$14,637.87)</b>	<b>(\$13,620.13)</b>	<b>\$0.00</b>	<b>(\$13,620.13)</b>	<b>48.20%</b>
24189.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$10,969.00)	(\$2.00)	(\$10,971.00)	\$0.00	(\$20,105.71)	\$9,134.71	\$0.00	\$9,134.71	-83.26%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$10,969.00)	(\$2.00)	(\$10,971.00)	\$0.00	(\$20,105.71)	\$9,134.71	\$0.00	\$9,134.71	-83.26%
	<b>FUND: TITLE IV - 24189</b>	<b>(\$10,969.00)</b>	<b>(\$2.00)</b>	<b>(\$10,971.00)</b>	<b>\$0.00</b>	<b>(\$20,105.71)</b>	<b>\$9,134.71</b>	<b>\$0.00</b>	<b>\$9,134.71</b>	<b>-83.26%</b>
24308.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	(\$47,267.17)	\$47,267.17	\$0.00	\$47,267.17	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$47,267.17)	\$47,267.17	\$0.00	\$47,267.17	0.00%
	<b>FUND: ESSER II - 24308</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$47,267.17)</b>	<b>\$47,267.17</b>	<b>\$0.00</b>	<b>\$47,267.17</b>	<b>0.00%</b>
24330.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	(\$419,212.00)	\$5,862.00	(\$413,350.00)	\$0.00	(\$365,308.66)	(\$48,041.34)	\$0.00	(\$48,041.34)	11.62%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$419,212.00)	\$5,862.00	(\$413,350.00)	\$0.00	(\$365,308.66)	(\$48,041.34)	\$0.00	(\$48,041.34)	11.62%
	<b>FUND: ESSER III - 24330</b>	<b>(\$419,212.00)</b>	<b>\$5,862.00</b>	<b>(\$413,350.00)</b>	<b>\$0.00</b>	<b>(\$365,308.66)</b>	<b>(\$48,041.34)</b>	<b>\$0.00</b>	<b>(\$48,041.34)</b>	<b>11.62%</b>
24346.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$2,628.00)	(\$2,628.00)	\$0.00	(\$10,948.84)	\$8,320.84	\$0.00	\$8,320.84	-316.62%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$2,628.00)	(\$2,628.00)	\$0.00	(\$10,948.84)	\$8,320.84	\$0.00	\$8,320.84	-316.62%
	<b>FUND: IDEA B / ARP - 24346</b>	<b>\$0.00</b>	<b>(\$2,628.00)</b>	<b>(\$2,628.00)</b>	<b>\$0.00</b>	<b>(\$10,948.84)</b>	<b>\$8,320.84</b>	<b>\$0.00</b>	<b>\$8,320.84</b>	<b>-316.62%</b>
24349.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	\$0.00	(\$1,081.00)	(\$1,081.00)	\$0.00	(\$2,032.62)	\$951.62	\$0.00	\$951.62	-88.03%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$1,081.00)	(\$1,081.00)	\$0.00	(\$2,032.62)	\$951.62	\$0.00	\$951.62	-88.03%
	<b>FUND: IDEA B PRESCHOOL / ARP - 24349</b>	<b>\$0.00</b>	<b>(\$1,081.00)</b>	<b>(\$1,081.00)</b>	<b>\$0.00</b>	<b>(\$2,032.62)</b>	<b>\$951.62</b>	<b>\$0.00</b>	<b>\$951.62</b>	<b>-88.03%</b>
25153.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$2,712.38)	(\$34,241.59)	\$4,241.59	\$0.00	\$4,241.59	-14.14%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$2,712.38)	(\$34,241.59)	\$4,241.59	\$0.00	\$4,241.59	-14.14%
	<b>FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153</b>	<b>(\$30,000.00)</b>	<b>\$0.00</b>	<b>(\$30,000.00)</b>	<b>(\$2,712.38)</b>	<b>(\$34,241.59)</b>	<b>\$4,241.59</b>	<b>\$0.00</b>	<b>\$4,241.59</b>	<b>-14.14%</b>
25233.0000.44301.0000.000000.0000	OTHER RESTRICTED GRANTS-FED DIRECT	\$0.00	(\$32,465.00)	(\$32,465.00)	(\$1,291.86)	(\$14,150.14)	(\$18,314.86)	\$0.00	(\$18,314.86)	56.41%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$32,465.00)	(\$32,465.00)	(\$1,291.86)	(\$14,150.14)	(\$18,314.86)	\$0.00	(\$18,314.86)	56.41%
	<b>FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233</b>	<b>\$0.00</b>	<b>(\$32,465.00)</b>	<b>(\$32,465.00)</b>	<b>(\$1,291.86)</b>	<b>(\$14,150.14)</b>	<b>(\$18,314.86)</b>	<b>\$0.00</b>	<b>(\$18,314.86)</b>	<b>56.41%</b>
26107.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	\$0.00	(\$187,105.00)	(\$187,105.00)	(\$35,554.71)	(\$109,942.16)	(\$77,162.84)	\$0.00	(\$77,162.84)	41.24%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$187,105.00)	(\$187,105.00)	(\$35,554.71)	(\$109,942.16)	(\$77,162.84)	\$0.00	(\$77,162.84)	41.24%
	<b>FUND: REC/DISTRICT FISCAL AGENT - 26107</b>	<b>\$0.00</b>	<b>(\$187,105.00)</b>	<b>(\$187,105.00)</b>	<b>(\$35,554.71)</b>	<b>(\$109,942.16)</b>	<b>(\$77,162.84)</b>	<b>\$0.00</b>	<b>(\$77,162.84)</b>	<b>41.24%</b>
26156.0000.41921.0000.000000.0000	INSTUCTIONAL - CATEGORICAL	\$0.00	(\$6,200.00)	(\$6,200.00)	\$0.00	(\$6,350.00)	\$150.00	\$0.00	\$150.00	-2.42%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$6,200.00)	(\$6,200.00)	\$0.00	(\$6,350.00)	\$150.00	\$0.00	\$150.00	-2.42%
	<b>FUND: TURNER FOUNDATION - 26156</b>	<b>\$0.00</b>	<b>(\$6,200.00)</b>	<b>(\$6,200.00)</b>	<b>\$0.00</b>	<b>(\$6,350.00)</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>-2.42%</b>
27107.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	(\$73.67)	\$73.67	\$0.00	\$73.67	0.00%
27107.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$14,695.00)	(\$14,695.00)	\$0.00	(\$6,191.90)	(\$8,503.10)	\$0.00	(\$8,503.10)	57.86%
27107.0000.43204.0000.000000.0000	PRIOR YEAR BALANCES	(\$11,374.00)	\$4,666.00	(\$6,708.00)	\$0.00	\$0.00	(\$6,708.00)	\$0.00	(\$6,708.00)	100.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$11,374.00)	(\$10,029.00)	(\$21,403.00)	\$0.00	(\$6,265.57)	(\$15,137.43)	\$0.00	(\$15,137.43)	70.73%
	<b>FUND: 2012 GO BOND - 27107</b>	<b>(\$11,374.00)</b>	<b>(\$10,029.00)</b>	<b>(\$21,403.00)</b>	<b>\$0.00</b>	<b>(\$6,265.57)</b>	<b>(\$15,137.43)</b>	<b>\$0.00</b>	<b>(\$15,137.43)</b>	<b>70.73%</b>

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
27109.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$7,345.00)	\$0.00	(\$7,345.00)	\$0.00	(\$7,345.31)	\$0.31	\$0.00	\$0.31	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$7,345.00)	\$0.00	(\$7,345.00)	\$0.00	(\$7,345.31)	\$0.31	\$0.00	\$0.31	0.00%
	<b>FUND: INSTRUCTIONAL MATERIALS-GAA 2019 - 27109</b>	<b>(\$7,345.00)</b>	<b>\$0.00</b>	<b>(\$7,345.00)</b>	<b>\$0.00</b>	<b>(\$7,345.31)</b>	<b>\$0.31</b>	<b>\$0.00</b>	<b>\$0.31</b>	<b>0.00%</b>
27127.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,074.56)	\$14,074.56	\$0.00	\$14,074.56	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,074.56)	\$14,074.56	\$0.00	\$14,074.56	0.00%
	<b>FUND: COMMUNITY SCHOOLS IMPLEMENTATION - 27127</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$14,074.56)</b>	<b>\$14,074.56</b>	<b>\$0.00</b>	<b>\$14,074.56</b>	<b>0.00%</b>
27149.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	(\$206,000.00)	\$0.00	(\$206,000.00)	\$0.00	(\$139,274.51)	(\$66,725.49)	\$0.00	(\$66,725.49)	32.39%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$206,000.00)	\$0.00	(\$206,000.00)	\$0.00	(\$139,274.51)	(\$66,725.49)	\$0.00	(\$66,725.49)	32.39%
	<b>FUND: PREK INITIATIVE - 27149</b>	<b>(\$206,000.00)</b>	<b>\$0.00</b>	<b>(\$206,000.00)</b>	<b>\$0.00</b>	<b>(\$139,274.51)</b>	<b>(\$66,725.49)</b>	<b>\$0.00</b>	<b>(\$66,725.49)</b>	<b>32.39%</b>
27408.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$189,977.39)	\$189,977.39	\$0.00	\$189,977.39	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$189,977.39)	\$189,977.39	\$0.00	\$189,977.39	0.00%
	<b>FUND: K-12 PLUS / ELTP PLANNING GRANT - 27408</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$189,977.39)</b>	<b>\$189,977.39</b>	<b>\$0.00</b>	<b>\$189,977.39</b>	<b>0.00%</b>
29102.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	\$0.00	(\$275.00)	(\$275.00)	\$0.00	(\$275.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$275.00)	(\$275.00)	\$0.00	(\$275.00)	\$0.00	\$0.00	\$0.00	0.00%
	<b>FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102</b>	<b>\$0.00</b>	<b>(\$275.00)</b>	<b>(\$275.00)</b>	<b>\$0.00</b>	<b>(\$275.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
31100.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,275.17)	\$1,275.17	\$0.00	\$1,275.17	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,275.17)	\$1,275.17	\$0.00	\$1,275.17	0.00%
	<b>FUND: BOND BUILDING - 31100</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,275.17)</b>	<b>\$1,275.17</b>	<b>\$0.00</b>	<b>\$1,275.17</b>	<b>0.00%</b>
31600.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	(\$4.00)	(\$4.00)	\$0.00	(\$3.93)	(\$0.07)	\$0.00	(\$0.07)	1.75%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$4.00)	(\$4.00)	\$0.00	(\$3.93)	(\$0.07)	\$0.00	(\$0.07)	1.75%
	<b>FUND: HB 33 - 31600</b>	<b>\$0.00</b>	<b>(\$4.00)</b>	<b>(\$4.00)</b>	<b>\$0.00</b>	<b>(\$3.93)</b>	<b>(\$0.07)</b>	<b>\$0.00</b>	<b>(\$0.07)</b>	<b>1.75%</b>
31701.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$875,592.00)	\$0.00	(\$875,592.00)	(\$15,976.88)	(\$710,317.30)	(\$165,274.70)	\$0.00	(\$165,274.70)	18.88%
31701.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$65,373.00)	\$0.00	(\$65,373.00)	(\$2,271.19)	(\$31,701.97)	(\$33,671.03)	\$0.00	(\$33,671.03)	51.51%
31701.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,024.71)	\$4,024.71	\$0.00	\$4,024.71	0.00%
31701.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,544.50)	\$8,544.50	\$0.00	\$8,544.50	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$940,965.00)	\$0.00	(\$940,965.00)	(\$18,248.07)	(\$754,588.48)	(\$186,376.52)	\$0.00	(\$186,376.52)	19.81%
	<b>FUND: CAPITAL IMPROVEMENTS SB-9 - 31701</b>	<b>(\$940,965.00)</b>	<b>\$0.00</b>	<b>(\$940,965.00)</b>	<b>(\$18,248.07)</b>	<b>(\$754,588.48)</b>	<b>(\$186,376.52)</b>	<b>\$0.00</b>	<b>(\$186,376.52)</b>	<b>19.81%</b>
31703.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	\$0.00	(\$45,703.00)	(\$45,703.00)	\$0.00	(\$45,702.54)	(\$0.46)	\$0.00	(\$0.46)	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	\$0.00	(\$45,703.00)	(\$45,703.00)	\$0.00	(\$45,702.54)	(\$0.46)	\$0.00	(\$0.46)	0.00%
	<b>FUND: SB-9 STATE MATCH - 31703</b>	<b>\$0.00</b>	<b>(\$45,703.00)</b>	<b>(\$45,703.00)</b>	<b>\$0.00</b>	<b>(\$45,702.54)</b>	<b>(\$0.46)</b>	<b>\$0.00</b>	<b>(\$0.46)</b>	<b>0.00%</b>
31900.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,910.98)	\$14,910.98	\$0.00	\$14,910.98	0.00%
31900.0000.41520.0000.000000.0000	DIVIDENEDS ON INVESTMENTS	(\$7,500.00)	\$0.00	(\$7,500.00)	\$0.00	\$0.00	(\$7,500.00)	\$0.00	(\$7,500.00)	100.00%
31900.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	(\$46,146.00)	\$46,146.00	\$0.00	\$46,146.00	0.00%
31900.0000.45110.0000.000000.0000	SALE OF BOND	\$0.00	\$0.00	\$0.00	(\$12,983.74)	(\$12,983.74)	\$12,983.74	\$0.00	\$12,983.74	0.00%
	FUNCTION: REVENUE/BALANCE SHEET - 0000	(\$7,500.00)	\$0.00	(\$7,500.00)	(\$12,983.74)	(\$74,040.72)	\$66,540.72	\$0.00	\$66,540.72	-887.21%
	<b>FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900</b>	<b>(\$7,500.00)</b>	<b>\$0.00</b>	<b>(\$7,500.00)</b>	<b>(\$12,983.74)</b>	<b>(\$74,040.72)</b>	<b>\$66,540.72</b>	<b>\$0.00</b>	<b>\$66,540.72</b>	<b>-887.21%</b>
41000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$823,932.00)	\$0.00	(\$823,932.00)	(\$14,782.85)	(\$666,831.58)	(\$157,100.42)	\$0.00	(\$157,100.42)	19.07%
41000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$61,516.00)	\$0.00	(\$61,516.00)	(\$2,134.92)	(\$29,804.49)	(\$31,711.51)	\$0.00	(\$31,711.51)	51.55%
41000.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,002.09)	\$3,002.09	\$0.00	\$3,002.09	0.00%
41000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	(\$4,500.00)	\$0.00	(\$4,500.00)	\$0.00	(\$5,563.15)	\$1,063.15	\$0.00	\$1,063.15	-23.63%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: REVENUE/BALANCE SHEET - 0000		(\$889,948.00)	\$0.00	(\$889,948.00)	(\$16,917.77)	(\$705,201.31)	(\$184,746.69)	\$0.00	(\$184,746.69)	20.76%
FUND: DEBT SERVICES - 41000		(\$889,948.00)	\$0.00	(\$889,948.00)	(\$16,917.77)	(\$705,201.31)	(\$184,746.69)	\$0.00	(\$184,746.69)	20.76%
43000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	(\$288,945.00)	\$0.00	(\$288,945.00)	(\$5,701.79)	(\$229,168.93)	(\$59,776.07)	\$0.00	(\$59,776.07)	20.69%
43000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	(\$21,573.00)	\$0.00	(\$21,573.00)	(\$724.51)	(\$10,246.67)	(\$11,326.33)	\$0.00	(\$11,326.33)	52.50%
43000.0000.41500.0000.000000.0000	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,106.94)	\$1,106.94	\$0.00	\$1,106.94	0.00%
43000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	(\$1,500.00)	\$0.00	(\$1,500.00)	\$0.00	(\$1,333.60)	(\$166.40)	\$0.00	(\$166.40)	11.09%
FUNCTION: REVENUE/BALANCE SHEET - 0000		(\$312,018.00)	\$0.00	(\$312,018.00)	(\$6,426.30)	(\$241,856.14)	(\$70,161.86)	\$0.00	(\$70,161.86)	22.49%
FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000		(\$312,018.00)	\$0.00	(\$312,018.00)	(\$6,426.30)	(\$241,856.14)	(\$70,161.86)	\$0.00	(\$70,161.86)	22.49%
<b>Grand Total:</b>		<b>(\$10,246,188.00)</b>	<b>(\$343,062.00)</b>	<b>(\$10,589,250.00)</b>	<b>(\$718,483.64)</b>	<b>(\$8,632,552.24)</b>	<b>(\$1,956,697.76)</b>	<b>\$0.00</b>	<b>(\$1,956,697.76)</b>	<b>18.48%</b>

**End of Report**

**Cimarron Municipal Schools**  
**April 2024 Board Meeting**  
**Budget Adjustment Request(BAR) Approvals/Cash Transfers**

<u>TYPE OF BAR</u>	<u>BAR#</u>	<u>ACCOUNT</u>	<u>JUSTIFICATION</u>
INCREASE	0120	15200 - LOCAL REVENUE	INCREASE
INCREASE	0121	11000 - OPERATIONAL	INCREASE
MAINTENANCE	0122	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	0123	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	0124	11000 - OPERATIONAL	MAINTENANCE
INCREASE	0125	21100 - UNIVERSAL FREE LUNCH	INCREASE
MAINTENANCE	0126	22000 - ATHLETICS	MAINTENANCE
MAINTENANCE	0127	24154 - TITLE II	MAINTENANCE
MAINTENANCE	0128	24330 - ESSER III	MAINTENANCE
INCREASE	0129	11000 - OPERATIONAL	INCREASE

**PLEASE SEE ATTACHED BARS FOR DETAILED INFORMATION**

**Bar Increases/Decreases:**

**\*\*\*REQUEST PERMISSION TO PROCESS BARS FOR 2023-2024  
 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: 008-000-2324-0120-I  
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager  
Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 2023-07-01	<b>To:</b> 2024-06-30
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Revenue 15200.0000.11111 \$17,427

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
15200 Local Revenue Operational	2500 Central Services	51100 Salaries Expense	0000 No Program	008000 CIMARRON DIST OFFICE	1220 Business Office Support	\$64,596	\$17,427	\$82,023	
Sub Total							\$17,427		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$17,427</b>		

**Justification:**

Audited Cash Position

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: 3/13/2024

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
Amarissa Gomez	Business Manager	3/26/2024 2:17:09 PM
Shannon Aguilar	Superintendent	3/26/2024 2:19:55 PM
Elizabeth Romero	Budget Analyst	3/28/2024 8:06:33 AM
Vince Vigil	Budget Supervisor	3/28/2024 11:19:02 AM



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: 008-000-2324-0121-I  
 Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	Budget Period: 2023-07-01	To: 2024-06-30
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Revenue 11000.0000.11111 \$257,542

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	55817 Student Travel	9000 Co-Curricular and Extra-Curricular Activities	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$50,000	\$15,000	\$65,000	
11000 Operational	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$30,500	\$15,000	\$45,500	
11000 Operational	2600 Operation & Maintenance of Plant	55200 Property/Liability Insurance	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$90,090	\$227,542	\$317,632	
Sub Total							\$257,542		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$257,542</b>		

**Justification:**

Audited Cash Position

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: 3/13/2024

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
Amarissa Gomez	Business Manager	3/26/2024 2:17:20 PM
Shannon Aguilar	Superintendent	3/26/2024 2:20:42 PM
Elizabeth Romero	Budget Analyst	3/28/2024 8:11:16 AM
Vince Vigil	Budget Supervisor	4/4/2024 4:06:17 PM

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:** 008-000-2324-0122-M  
**Fund Type:** General Fund / Capital Outlay / Debt Service

**Adjustment Type:** Maintenance

**Fiscal Year:** 2023-2024

**Entity Name:** Cimarron Municipal Schools

**Adjustment Changes Intent/Scope of Program Yes or No?:** No

**Contact:** Amarissa Gomez, Business Manager  
Apprentice

**Phone:** 5753762445

**Total Approved Budget (Flowthrough):**

**Email:** agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 2023-07-01	<b>To:</b> 2024-06-30
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	1411 Teachers-Grades 1-12	\$1,719,900	(\$320)	\$1,719,580	
11000 Operational	1000 Instruction	51100 Salaries Expense	0000 No Program	008000 CIMARRON DIST OFFICE	1611 Substitutes-Sick Leave	\$23,000	\$200	\$23,200	
11000 Operational	1000 Instruction	52111 Educational Retirement	0000 No Program	008000 CIMARRON DIST OFFICE	1611 Substitutes-Sick Leave	\$250	\$60	\$310	
11000 Operational	1000 Instruction	52720 Workers Compensation Employer's Fee	9000 Co-Curricular and Extra-Curricular Activities	008000 CIMARRON DIST OFFICE	1618 Athletics Salaries	\$20	\$60	\$80	
<b>Sub Total</b>							\$0		
<b>Indirect Cost</b>									
<b>DOC. TOTAL</b>							\$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: 008-000-2324-0123-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	Budget Period: 2023-07-01	To: 2024-06-30
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2100 Support Services-Students	52111 Educational Retirement	0000 No Program	008000 CIMARRON DIST OFFICE	1214 Guidance Counselors/Social Workers	\$14,048	(\$2,400)	\$11,648	
11000 Operational	2100 Support Services-Students	53711 Other Charges	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$7,906	\$2,400	\$10,306	
Sub Total							\$0		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$0</b>		

**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: 008-000-2324-0124-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager  
Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	Budget Period: 2023-07-01	To: 2024-06-30
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2300 Support Services-General Administration	53414 Other Services	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$8,000	(\$8,000)		
11000 Operational	2300 Support Services-General Administration	56115 Board Expenses	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$500	(\$500)		
11000 Operational	2300 Support Services-General Administration	53413 Legal	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$20,000	\$4,000	\$24,000	
11000 Operational	2300 Support Services-General Administration	53711 Other Charges	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$16,488	\$1,900	\$18,388	
11000 Operational	2300 Support Services-General Administration	55811 Board Travel	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$6,700	\$2,500	\$9,200	
11000 Operational	2300 Support Services-General Administration	55812 Board Training	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$3,300	\$100	\$3,400	
Sub Total							\$0		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$0</b>		

**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:** 008-000-2324-0125-I  
**Fund Type:** General Fund / Capital Outlay / Debt Service

**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**Entity Name:** Cimarron Municipal Schools

**Adjustment Changes Intent/Scope of Program Yes or No?:** No

**Contact:** Amarissa Gomez, Business Manager Apprentice

**Total Approved Budget (Flowthrough):**

**Phone:** 5753762445

**Email:** agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 2023-07-01	<b>To:</b> 2024-06-30
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Revenue 21100.0000.43203 \$57,142

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21100	3100 Food Services Operations	53711 Other Charges	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$47,548	\$57,142	\$104,690	
						Sub Total	\$57,142		
						Indirect Cost			
						<b>DOC. TOTAL</b>	\$57,142		

**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:** 008-000-2324-0126-M  
**Fund Type:** General Fund / Capital Outlay / Debt Service

**Adjustment Type:** Maintenance

**Fiscal Year:** 2023-2024

**Entity Name:** Cimarron Municipal Schools

**Adjustment Changes Intent/Scope of Program Yes or No?:** No

**Contact:** Amarissa Gomez, Business Manager  
 Apprentice

**Total Approved Budget (Flowthrough):**

**Phone:** 5753762445

**Email:** agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 2023-07-01	<b>To:</b> 2024-06-30
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
22000 Athletics	1000 Instruction	55817 Student Travel	9000 Co-Curricular and Extra-Curricular Activities	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$10,000	(\$4,000)	\$6,000	
22000 Athletics	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$22,208	\$4,000	\$26,208	
<b>Sub Total</b>							\$0		
<b>Indirect Cost</b>									
<b>DOC. TOTAL</b>							\$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: 008-000-2324-0127-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager  
Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	Budget Period: 07/01/2023	To: 06/30/2024
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Fund	Function	Object	Program	Location	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 (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$9,865	(\$1,500)	\$8,365	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	53711 Other Charges	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$34	\$1,500	\$1,534	
Sub Total							\$0		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$0</b>		

**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: 008-000-2324-0128-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2023-2024

Entity Name: Cimarron Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Amarissa Gomez, Business Manager  
Apprentice

Total Approved Budget (Flowthrough):

Phone: 5753762445

Email: agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period: 07/01/2023</b>	<b>To: 06/30/2024</b>
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

..

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24330 ARP ESSER III	1000 Instruction	52111 Educational Retirement	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	1711 Instructional Assistants - Grades 1-12	\$2,500	(\$2,500)		
24330 ARP ESSER III	1000 Instruction	52111 Educational Retirement	2000 Special Programs	008000 CIMARRON DIST OFFICE	1412 Teachers-Special Education	\$5,000	(\$5,000)		
24330 ARP ESSER III	1000 Instruction	52111 Educational Retirement	2000 Special Programs	008000 CIMARRON DIST OFFICE	1712 Instructional Assistants - Special Education	\$2,000	(\$2,000)		
24330 ARP ESSER III	1000 Instruction	52112 ERA - Retiree Health	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	1711 Instructional Assistants - Grades 1-12	\$2,500	(\$2,500)		
24330 ARP ESSER III	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	008000 CIMARRON DIST OFFICE	1412 Teachers-Special Education	\$5,000	(\$5,000)		
24330 ARP ESSER III	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	008000 CIMARRON DIST OFFICE	1712 Instructional Assistants - Special Education	\$2,000	(\$2,000)		
24330 ARP ESSER III	1000 Instruction	55817 Student Travel	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$20,000	(\$10,000)	\$10,000	
24330 ARP ESSER III	1000 Instruction	53330 Professional Development	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$18,504	\$3,000	\$21,504	
24330 ARP ESSER III	1000 Instruction	53711 Other Charges	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$78,743	\$7,400	\$86,143	
24330 ARP ESSER III	1000 Instruction	56112 Other Instructional Materials	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$1,800	\$15,000	\$16,800	
24330 ARP ESSER III	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$20,000	\$3,600	\$23,600	
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:** 008-000-2324-0129-I  
**Fund Type:** General Fund / Capital Outlay / Debt Service

**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**Entity Name:** Cimarron Municipal Schools

**Adjustment Changes Intent/Scope of Program Yes or No?:** No

**Contact:** Amarissa Gomez, Business Manager  
Apprentice

**Total Approved Budget (Flowthrough):**

**Phone:** 5753762445

**Email:** agomez@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 2023-07-01	<b>To:</b> 2024-06-30
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Revenue 11000.0000.43101 \$18,726

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000	2600 Operation & Maintenance of Plant	55200 Property/Liability Insurance	0000 No Program	008000 CIMARRON DIST OFFICE	0000 No Job Class	\$317,632	\$18,726	\$336,358	
Sub Total							\$18,726		
Indirect Cost									
<b>DOC. TOTAL</b>							\$18,726		

**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.

# Cimarron Municipal Schools

March 2024

## 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	\$325,931.39	\$4,623,134.88	(\$3,863,516.81)	\$731,211.18	\$1,816,760.64	\$1,080,743.06	\$736,017.58
13000	PUPIL TRANSPORTATION	(\$38,857.00)	\$481,290.71	(\$323,009.75)	(\$38,857.00)	\$80,566.96	\$119,418.20	(\$38,851.24)
14000	INSTRUCTIONAL MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15200	LOCAL REVENUE OPERATIONAL	\$37,752.35	\$152,574.50	(\$157,570.28)	\$0.00	\$32,756.57	\$32,756.57	\$0.00
21000	FOOD SERVICES	\$84,844.27	\$228,115.32	(\$267,162.20)	\$0.00	\$45,797.39	\$45,797.39	\$0.00
21100	UNIVERSAL FREE LUNCH (STATE FUNDED)	\$0.00	\$72,843.55	\$0.00	\$0.00	\$72,843.55	\$72,843.55	\$0.00
22000	ATHLETICS	\$26,366.62	\$23,099.21	(\$19,676.48)	\$0.00	\$29,789.35	\$29,789.35	\$0.00
23000	UNDESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23200	ZANE CD SCHOLARSHIP	\$9,467.85	\$347.68	\$0.00	\$0.00	\$9,815.53	\$9,815.53	\$0.00
23201	CARDWELL SCHOLARSHIP CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23202	MASONIC SCHOLARSHIP	\$10,988.88	\$2,000.00	\$0.00	\$0.00	\$12,988.88	\$12,988.88	\$0.00
23400	CHS ANNUAL YEARBOOK	\$2,490.35	\$2,840.00	(\$1,606.43)	\$0.00	\$3,723.92	\$3,723.92	\$0.00
23401	ACTIVITY INTEREST	\$6,224.72	\$2,242.85	\$0.00	\$0.00	\$8,467.57	\$8,467.57	\$0.00
23402	CHS ART	\$151.11	\$150.00	(\$64.38)	\$0.00	\$236.73	\$236.73	\$0.00
23403	CHS RAM PRIDE BOOSTER CLUB	\$16,438.70	\$60,855.01	(\$31,602.22)	\$0.00	\$45,691.49	\$45,691.49	\$0.00
23404	JOHN/BEVERLY CARDWELL SCHOLARSHIP FUND	\$91,551.95	\$0.00	\$0.00	\$0.00	\$91,551.95	\$91,551.95	\$0.00
23405	JUAN MARTINEZ SCHOLARSHIP FUND	\$17,141.53	\$0.00	\$0.00	\$0.00	\$17,141.53	\$17,141.53	\$0.00
23406	CHS CHEERLEADERS	\$1,033.64	\$0.00	\$0.00	\$0.00	\$1,033.64	\$1,033.64	\$0.00
23407	FAMILY GROUP 6-8	\$2,629.98	\$1,899.00	\$1,041.60	\$0.00	\$5,570.58	\$5,570.58	\$0.00
23408	CEMOP	\$4,318.61	\$0.00	\$0.00	\$0.00	\$4,318.61	\$4,318.61	\$0.00
23409	CEMS YEARBOOK	\$857.52	\$0.00	(\$795.90)	\$0.00	\$61.62	\$61.62	\$0.00
23410	CEMS ACTIVITY	\$1,616.89	\$4,176.93	(\$4,236.35)	\$0.00	\$1,557.47	\$1,557.47	\$0.00
23411	CEMS ART	\$8.24	\$99.24	\$0.00	\$0.00	\$107.48	\$107.48	\$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 2027	\$957.16	\$406.45	(\$1,037.22)	\$0.00	\$326.39	\$326.39	\$0.00
23416	DISTRICT NURSE	\$226.72	\$750.00	(\$967.10)	\$0.00	\$9.62	\$9.62	\$0.00
23417	CHS CLASS OF 2020	\$1,071.70	\$0.00	\$2,716.80	\$0.00	\$3,788.50	\$3,788.50	\$0.00
23419	CHS CLASS OF 2021	\$1,942.00	\$0.00	(\$1,942.00)	\$0.00	\$0.00	\$0.00	\$0.00
23420	CHS CLASS OF 2024	\$1,505.99	\$300.00	(\$58.95)	\$0.00	\$1,747.04	\$1,747.04	\$0.00
23421	CHS CLASS OF 2025	\$2,224.99	\$13,928.00	(\$4,866.74)	\$0.00	\$11,286.25	\$11,286.25	\$0.00
23422	CHS CLASS OF 2026	\$309.24	\$448.00	(\$309.24)	\$0.00	\$448.00	\$448.00	\$0.00
23424	CMS STUDENT COUNCIL	\$1,569.61	\$1,531.00	(\$1,090.00)	\$0.00	\$2,010.61	\$2,010.61	\$0.00
23425	CMS 8TH GRADE DANCE	\$284.50	\$0.00	\$0.00	\$0.00	\$284.50	\$284.50	\$0.00
23426	ENEMS ACTIVITY	\$11,704.45	\$2,289.34	(\$3,232.86)	\$0.00	\$10,760.93	\$10,760.93	\$0.00
23427	ENEMS STAFF	\$120.96	\$0.00	\$0.00	\$0.00	\$120.96	\$120.96	\$0.00
23428	ENMS BARN FUND	\$6,929.23	\$7,000.00	(\$658.42)	\$0.00	\$13,270.81	\$13,270.81	\$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	\$1,196.35	\$0.00	\$0.00	\$1,451.99	\$1,451.99	\$0.00
23431	ENEMS YEARBOOK	\$45.00	\$513.22	(\$558.22)	\$0.00	\$0.00	\$0.00	\$0.00
23432	EN VOCATIONAL ED	\$2.46	\$0.00	\$0.00	\$0.00	\$2.46	\$2.46	\$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>
24306	CARES/GEER - HEPA FILTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24308	ESSER II	(\$47,267.17)	\$47,267.17	\$0.00	(\$47,267.17)	(\$47,267.17)	\$0.00	(\$47,267.17)
24312	CARES TEACHER RETENTION STIPEND	(\$6,536.72)	\$0.00	\$0.00	(\$6,536.72)	(\$13,073.44)	(\$6,536.72)	(\$6,536.72)
24316	ESSER II - AIR QUALITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24330	ESSER III	(\$255,397.69)	\$365,308.66	(\$136,091.76)	(\$235,778.49)	(\$261,959.28)	(\$27,810.66)	(\$234,148.62)
24346	IDEA B / ARP	(\$8,320.84)	\$10,948.84	(\$2,628.00)	(\$8,320.84)	(\$8,320.84)	\$0.00	(\$8,320.84)
24349	IDEA B PRESCHOOL / ARP	(\$951.62)	\$2,032.62	(\$1,081.00)	(\$951.62)	(\$951.62)	\$0.00	(\$951.62)
25153	TITLE XIX MEDICAID 3/21 YEARS	(\$16,605.01)	\$34,241.59	(\$20,348.96)	(\$16,605.01)	(\$19,317.39)	(\$2,712.38)	(\$16,605.01)
25214	TEACHER QUALITY ENHANCEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25233	RURAL EDUCATION ACHIEVEMENT PROGRAM	(\$2,599.65)	\$14,150.14	(\$12,529.39)	(\$2,599.65)	(\$3,578.55)	(\$978.90)	(\$2,599.65)
26107	REC/DISTRICT FISCAL AGENT	(\$35,874.27)	\$109,942.16	(\$81,046.15)	(\$35,874.27)	(\$42,852.53)	(\$6,978.26)	(\$35,874.27)
26156	TURNER FOUNDATION	\$16,897.91	\$6,350.00	(\$912.12)	\$0.00	\$22,335.79	\$22,335.79	\$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	(\$6,191.90)	\$6,265.57	\$0.00	(\$6,191.90)	(\$6,118.23)	\$73.67	(\$6,191.90)
27109	INSTRUCTIONAL MATERIALS-GAA 2019	\$0.95	\$7,345.31	(\$4,202.10)	\$0.00	\$3,144.16	\$3,144.16	\$0.00
27114	CENTER FOR TEACHER EXCELLENCE PED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27125	EXCELLENCE IN TEACHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27126	COMMUNITY SCHOOLS PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27127	COMMUNITY SCHOOLS IMPLEMENTATION	(\$14,074.56)	\$14,074.56	\$0.00	(\$14,074.56)	(\$14,074.56)	\$0.00	(\$14,074.56)
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	(\$44,887.22)	\$139,274.51	(\$128,886.22)	(\$44,887.22)	(\$79,386.15)	(\$34,498.93)	(\$44,887.22)
27155	BREAKFAST FOR ELEM STUDENTS	(\$330.59)	\$0.00	\$0.00	(\$330.59)	(\$661.18)	(\$330.59)	(\$330.59)
27171	2010 GOB IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27178	SCHOOL BUSES	\$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	\$1,909.00	\$0.00	\$0.00	\$0.00	\$1,909.00	\$1,909.00	\$0.00
27405	2020 SCHOOL BUS CAMERAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27408	K-12 PLUS / ELTP PLANNING GRANT	(\$189,973.09)	\$189,977.39	\$0.00	(\$189,973.09)	(\$189,968.79)	\$701.80	(\$190,670.59)
27414	PEDIATRIC AUTISM/SPECIAL NEEDS EQUIP	\$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
28211	NM SCHOOLS COVID-19 TESTING PROGRAM DOH	(\$4,108.90)	\$0.00	\$0.00	\$0.00	(\$4,108.90)	\$0.00	(\$4,108.90)
29102	PRIVATE DIR GRANTS (CATEGORICAL)	\$216,044.42	\$275.00	(\$23,512.15)	\$0.00	\$192,807.27	\$192,807.27	\$0.00
29130	SCHOOL BASED HEALTH CENTER	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
31100	BOND BUILDING	\$53,229.53	\$1,275.17	\$0.00	\$0.00	\$54,504.70	\$54,504.70	\$0.00
31200	PUBLIC SCHOOL CAPITAL OUTLAY	\$10,272.00	\$150,000.00	(\$15,883.66)	\$0.00	\$144,388.34	\$144,388.34	\$0.00
31600	HB 33	\$55.50	\$3.93	(\$0.04)	\$0.00	\$59.39	\$59.39	\$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	\$1,154,633.75	\$754,588.48	(\$1,014,017.63)	\$0.00	\$895,204.60	\$895,204.60	\$0.00
31703	SB-9 STATE MATCH	\$0.68	\$45,702.54	\$0.00	\$0.00	\$45,703.22	\$45,703.22	\$0.00
31900	ED. TECHNOLOGY EQUIPMENT ACT	\$596,031.53	\$74,040.72	(\$79,441.42)	\$0.00	\$590,630.83	\$590,630.83	\$0.00
41000	DEBT SERVICES	\$998,214.71	\$705,201.31	(\$886,639.32)	\$0.00	\$816,776.70	\$816,776.70	\$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>
43000	TOTAL ED. TECH. DEBT SERVICE SUBFUND	\$386,110.99	\$241,856.14	(\$314,688.26)	\$0.00	\$313,278.87	\$313,278.87	\$0.00
	Grand Total:	\$3,424,479.80	\$8,910,806.22	(\$7,601,101.73)	\$0.00	\$4,734,184.29	\$4,734,295.66	(\$111.37)

**End of Report**

## CIMARRON MUNICIPAL SCHOOLS

**To:** Board Members  
**From:** Mary Sciacca  
**Date:** April 1, 2024  
**Re:** Variance explanations for March 2024

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11000 Operational	Intra-Fund Loans paid that crossed fiscal years	\$ 736,017.58
13000 Transportation	Intra-Fund Loans paid that crossed fiscal years	(\$38,857.00)
13000 Transportation	Payroll Liabilities	\$5.76
24101 Title I	Intra-Fund Loans paid that crossed fiscal years	(\$41,651.88)
24106 Entitlement IDEA B	Intra-Fund Loans paid that crossed fiscal years	(\$21,788.89)
24106 Entitlement IDEA B	Journal Entry for MVHS RfR	(\$1,747.00)
24109 Entitlement IDEA B PreK	Intra-Fund Loans paid that crossed fiscal years	(\$3,528.13)
24154 Title II	Intra-Fund Loans paid that crossed fiscal years	(\$5,888.44)
24189 Title IV	Intra-Fund Loans paid that crossed fiscal years	(\$10,105.71)
24308 ESSER II	Intra-Fund Loans paid that crossed fiscal years	(\$47,267.17)
24312 Charter School	Intra-Fund Loans paid that crossed fiscal years	(\$6,536.72)
24330 ESSER III	Intra-Fund Loans paid that crossed fiscal years	(\$235,778.49)
24330 ESSER III	Prepaid JE for professional development	\$ 6,000.00
24330 ESSER III	Journal Entry for MVHS RfR	\$ (4,370.13)
24346 ARP IDEA B	Intra-Fund Loans paid that crossed fiscal years	(\$8,320.84)
24349 ARP IDEA B PreK	Intra-Fund Loans paid that crossed fiscal years	(\$951.62)
25153 Medicaid	Intra-Fund Loans paid that crossed fiscal years	(\$16,605.01)
25233 REAP	Intra-Fund Loans paid that crossed fiscal years	(\$2,599.65)
26107 Ed Fellows	Intra-Fund Loans paid that crossed fiscal years	(\$35,874.27)
27107 GOB Library	Intra-Fund Loans paid that crossed fiscal years	(\$6,191.90)
27127 Community Schools	Intra-Fund Loans paid that crossed fiscal years	(\$14,074.56)
27149 Pre-K	Intra-Fund Loans paid that crossed fiscal years	(\$44,887.22)
27155 Breakfast for Elementary	Intra-Fund Loans paid that crossed fiscal years	(\$330.59)
27408 ELTP	Intra-Fund Loans paid that crossed fiscal years	(\$190,670.59)
28211 DOH Covid Testing	Intra-Fund Loans paid that crossed fiscal years	(\$4,108.90)

**Local to be paid back once request for reimbursement (RFR) have been received.**

**Loans will be paid in full in this fiscal year (23-24) for last year (22-23) 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

March 2024

3/1/2024	5.319
3/4/2024	5.314
3/5/2024	5.333
3/6/2024	5.318
3/7/2024	5.332
3/8/2024	5.323
3/11/2024	5.323
3/12/2024	5.331
3/13/2024	5.333
3/14/2024	5.326
3/15/2024	5.327
3/18/2024	5.329
3/19/2024	5.330
3/20/2024	5.330
3/21/2024	5.326
3/22/2024	5.328
3/25/2024	5.330
3/26/2024	5.329
3/27/2024	5.327
3/28/2024	5.325
3/29/2024	Holiday

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Average	5.326	2.530
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# Cimarron Municipal Schools

## Non-Check Batch Listing

From Date: 03/01/2024 - 03/31/2024

### ACTIVITIES

3/1/2024	ADAMS STATE UNIVERSITY	\$370.00	1138
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Total for Bank:	1	Total Amount:	\$370.00
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### OPERATIONAL

3/12/2024	IN BANK	\$23,109.48	1127
3/12/2024	IN BANK	\$10,772.03	1128
3/7/2024	AMAZON.COM CREDIT PLAN	\$1,500.00	1132
3/25/2024	EMBASSY SUITES (ALBUQUERQUE)	\$1,647.36	1133
3/4/2024	EMBASSY SUITES (ALBUQUERQUE)	\$1,527.48	1134
3/22/2024	FROG PUBLICATIONS, INC.	\$105.57	1135
3/4/2024	SUNDOWNER HOSPITALITY LLC	\$300.62	1136
3/29/2024	TRACTOR SUPPLY	\$247.84	1137
3/15/2024	INTERNATIONAL BANK	\$138,346.44	4098
3/15/2024	INTERNATIONAL BANK-EFTPS	\$40,730.78	4099
3/29/2024	INTERNATIONAL BANK	\$121,025.37	4101
3/29/2024	INTERNATIONAL BANK-EFTPS	\$36,792.10	4102

3/29/2024	INTERNATIONAL BANK-403B COMMON REMITTER	\$2,475.00	4104
3/29/2024	EDUCATIONAL RETIREMENT BOARD	\$108,507.88	4105
3/29/2024	INTERNATIONAL BANK-RETIREE	\$11,279.04	4106
3/29/2024	NEW MEXICO TAXATION & REVENUE DEPT.	\$10,658.28	4107
3/29/2024	NEW MEXICO TAX & REVENUE DEPT	\$21.50	4108
3/29/2024	INTERNATIONAL BANK-NMPSIA	\$58,745.24	4109

Total for Bank:

301 Total Amount:

\$567,792.01

**End of Report**

8000 DISTRICT  
 8033 CES  
 8034 CHS  
 8036 CMS  
 8047 ENES  
 8048 ENMS

**PUBLIC APPROVED BOND \$ 6,000,000.00**  
**BOND SOLD \$6,000,000.00**  
**UNSOLD BONDS \$ -**

**BOND EXPENDITURES**

Date	PO#		PAID	ENCUMBRANCE	TOTAL	NOTES
<b>BOND FEES</b>						
7/24/2020	20102	MODRELL SPERLING - 2020	\$ 21,905.78	\$ -	\$ 21,905.78	
7/17/2020	20026	IN BANK - BOKF, NA - 2020	\$ 323.63	\$ -	\$ 323.63	
		STIFEL - 2020	\$ 31,823.13	\$ -	\$ 31,823.13	
6/29/2022	22106	IN BANK - BOKF, NA - 2022	\$ 323.63	\$ -	\$ 323.63	
		MODRELL SPERLING - 2022	\$ 21,810.89	\$ -	\$ 21,810.89	
		STIFEL - 2022	\$ 32,254.63	\$ -	\$ 32,254.63	
		<b>TOTAL OTHER SERVICES</b>	<b>\$ 108,441.69</b>	<b>\$ -</b>	<b>\$ 108,441.69</b>	
5/12/2020	1921101	CHS-STOVEN CONSTRUCTION 19-20	\$ 137,779.91	\$ -	\$ 137,779.91	
7/17/2020	20028	CHS-STOVEN CONSTRUCTION 20-21	\$ 452,843.95	\$ -	\$ 452,843.95	
		<b>TOTAL BOND CHS</b>	<b>\$ 590,623.86</b>	<b>\$ -</b>	<b>\$ 590,623.86</b>	
12/4/2019	1920633	ENEMS-CES-LIVING DESIGNS GROUP 19-20	\$ 103,513.24	\$ -	\$ 103,513.24	
7/17/2020	20008	ENEMS-CES-LIVING DESIGNS GROUP 20-21	\$ 203,845.74	\$ -	\$ 203,845.74	
3/31/2020	1921052	ENEMS-TAOS LAND SERVICES-SURVEY	\$ 8,720.60	\$ -	\$ 8,720.60	
	1921149	ENEMS-JODY TRUJILLO	\$ -	\$ -	\$ -	UNABLE TO START ROOFING PROJECT
8/5/2020	20119	& DRAINAGE	\$ 11,500.00	\$ -	\$ 11,500.00	
9/1/2020	20187	ENEMS-EVERGUARD ROOFING, LLC	\$ 185,881.96	\$ -	\$ 185,881.96	REPLACEMENT CONTRACTOR FOR ROOFING PROJECT
9/1/2020	20236	ENEMS-GEO TEST	\$ 4,283.28	\$ -	\$ 4,283.28	
9/22/2020	21123	ENEMS-CES-LIVING DESIGNS GROUP 21-22	\$ 41,683.39	\$ -	\$ 41,683.39	
7/28/2021	21135	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 2,688,512.10	\$ -	\$ 2,688,512.10	
6/28/2022	22106	ENEMS-IN BANK-BOKF, NA	\$ 323.63	\$ -	\$ 323.63	Paying Agent and Registrar Fee
6/30/2022	22087	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 1,488,067.86	\$ -	\$ 1,488,067.86	
6/30/2022	22088	ENEMS-CES-LIVING DESIGNS GROUP 22-23	\$ 69,082.12	\$ 43,412.33	\$ 112,494.45	
6/30/2022	22089	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 89,509.16	\$ -	\$ 89,509.16	
7/20/2022	22142	ENEMS-MC Electric	\$ -	\$ 2,850.00	\$ 2,850.00	
8/16/2022	22236	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 95,000.00	\$ 23,750.00	\$ 118,750.00	
1/25/2023	22852	ENEMS-MC Electric	\$ 16,941.28	\$ -	\$ 16,941.28	
		ENEMS-JE from SB9 to Bond 22-23	\$ 297,787.21	\$ -	\$ 297,787.21	
		<b>TOTAL BOND ENEMS</b>	<b>\$ 5,304,651.57</b>	<b>\$ 70,012.33</b>	<b>\$ 5,374,663.90</b>	
		<b>Total BOND</b>	<b>\$ 6,003,717.12</b>	<b>\$ 70,012.33</b>	<b>\$ 6,073,729.45</b>	

**SB-9 EXPENDITURES**

PO#		PAID	ENCUMBRANCE	TOTAL	NOTES	
7/12/2019	1920111	CHS-CES - Living Designs Locker Room	\$ 29,295.00	\$ -	\$ 29,295.00	
		<b>TOTAL SB-9 CHS</b>	<b>\$ 29,295.00</b>	<b>\$ -</b>	<b>\$ 29,295.00</b>	
8/5/2019	1920168	ENEMS-Nature Scapes (Basketball court)	\$ 51,245.00	\$ -	\$ 51,245.00	
12/4/2019	1920633	ENEMS-CES - Living Designs ENEMS	\$ 48,867.25	\$ -	\$ 48,867.25	
7/29/2021	21135	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 77,096.63	\$ -	\$ 77,096.63	
7/28/2021	21135	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 11,828.00	\$ -	\$ 11,828.00	ESSER II AIR QUALITY (24316) JE
2/28/2022	21812	ENEMS-M.C. ELECTRIC	\$ 20,517.75	\$ -	\$ 20,517.75	
6/30/2022	22089	ENEMS-CES-R&M CONSTRUCTION, LLC	\$ 555,851.49	\$ -	\$ 555,851.49	
6/29/2023	23041	ENEMS-BURCO CHEMICAL & SUPPLY	\$ 10,300.00	\$ -	\$ 10,300.00	
6/29/2023	23058	ENEMS-Automated Control Systems Inc	\$ -	\$ 16,438.00	\$ 16,438.00	
6/29/2023	23077	ENEMS-MC Electric	\$ -	\$ -	\$ -	PO Voided
6/29/2023	23085	ENEMS-Security Hardware Solutions, LLC	\$ 30,962.00	\$ -	\$ 30,962.00	
7/27/2023	23142	ENEMS-Cooperative Educational Services	\$ 9,667.27	\$ -	\$ 9,667.27	
		<b>TOTAL SB-9 ENEMS</b>	<b>\$ 816,335.39</b>	<b>\$ 16,438.00</b>	<b>\$ 832,773.39</b>	
		<b>TOTAL SB-9</b>	<b>\$ 845,630.39</b>	<b>\$ 16,438.00</b>	<b>\$ 862,068.39</b>	the 2019-2020 School Year. Following auditor

	PAID	ENCUMBRANCE	TOTAL	
TOTAL BOND OTHER SERVICES	\$ 108,441.69	\$ -	\$ 108,441.69	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
	<b>\$ 619,918.86</b>	<b>\$ -</b>	<b>\$ 619,918.86</b>	<b>ENEMS REMODEL PROJECT \$ 5,570,820.04</b>
TOTAL BOND ENEMS	\$ 5,304,651.57	\$ 70,012.33	\$ 5,374,663.90	BOND \$ 3,247,940.31
TOTAL SB-9 ENEMS	\$ 816,335.39	\$ 16,438.00	\$ 832,773.39	SB9 \$ 765,406.12
	<b>\$ 6,120,986.96</b>	<b>\$ 86,450.33</b>	<b>\$ 6,207,437.29</b>	<b>FEES \$ 108,441.69</b>
Total Bond Paid	\$ 6,003,717.12			<b>TOTAL \$ 4,741,706.98</b>
Total SB-9 Paid	\$ 845,630.39			
	<b>\$ 6,849,347.51</b>			

**TOTAL BOND EXPENDITURES \$ 6,003,717.12 \$ 70,012.33 \$ 6,073,729.45**  
**TOTAL PROJECT EXPENDITURES \$ 6,849,347.51 \$ 86,450.33 \$ 6,935,797.84**

**ENEMS-CES-LIVING DESIGNS GROUP \$ 397,909.62 \$ - \$ 397,909.62**



# CIMARRON MUNICIPAL SCHOOL DISTRICT

Financial Statements and  
Supplementary Information

JUNE 30, 2023



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**JUNE 30, 2023**

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**OFFICIAL ROSTER  
AS OF JUNE 30, 2023**

**CIMARRON MUNICIPAL SCHOOL DISTRICT**

**BOARD OF EDUCATION**

**NANCY HOOKER**  
President

**DOLLIE O'NEILL**  
Vice President

**KARI M. JARAMILLO**  
Secretary

**LAURA GONZALES**  
Board Member

**KAYCEE SANDOVAL**  
Board Member

**SCHOOL OFFICIALS**

**ADAN ESTRADA**  
Superintendent

**MARY SCIACCA**  
Business Manager

**AMBER ARCHULETA**  
Human Resources

**ANITA PADILLA**  
Accounts Payable/CPO



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# FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT







## INDEPENDENT AUDITOR'S REPORT

**The Board of Education  
Cimarron Municipal School District  
Cimarron, New Mexico**

and

**Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor  
Santa Fe, New Mexico**

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### *OPINIONS*

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the Cimarron Municipal School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *BASIS FOR OPINIONS*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **REQUIRED SUPPLEMENTARY INFORMATION**

Accounting principles generally accepted in the United States of America require that the Schedule of the District's Proportionate Share of the Net Pension Liability-ERB and Schedule of Contributions for pensions and OPEB (Pages 52-56). Such information is the responsibility of management and, 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.

Management has omitted 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

#### **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The combining and individual general fund financial statements, combining and individual nonmajor fund financial statements, schedules required by 2.2.2.NMAC (Cash Reconciliation, Schedule of Deposits and Investments, and Schedule of Pledged Collateral), supporting information for component unit as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual general fund financial statements, combining and individual nonmajor fund financial statements, schedules required by 2.2.2.NMAC (Cash Reconciliation, Schedule of Deposits and Investments, and Schedule of Pledged Collateral), supporting information for component unit as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is 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 February 12, 2024 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.



Jaramillo Accounting Group LLC (JAG)  
Albuquerque, New Mexico  
February 12, 2024

# Basic Financial Statements

## STATEMENT OF NET POSITION JUNE 30, 2023

	Primary Government	Component Unit
	Governmental	Moreno Valley High
	Activities	School
<b>ASSETS</b>		
Cash	\$ -	\$ 46,437
Restricted cash	3,920,187	556,986
Receivables		
Taxes	138,287	95,246
Intergovernmental	741,409	46,201
Lease receivable	3,923	-
Prepaid expenditures	5,698	-
Food inventory	-	-
<b>Non-current assets</b>		
Leases receivable, non-current	69,124	-
Non-depreciable assets	6,629,471	151,920
Depreciable capital assets, net	17,617,195	4,402
Right-to-use lease assets, net	45,257	-
<b>Total assets</b>	<b>29,170,551</b>	<b>901,192</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions	3,883,283	451,675
OPEB	973,299	149,923
<b>Total Deferred Outflows of Resources</b>	<b>4,856,582</b>	<b>601,598</b>
<b>LIABILITIES</b>		
Accounts payable	35,369	-
Cash overdraft	209,278	-
Payroll liabilities	399,075	59,701
Accrued interest	67,998	-
Current portion lease obligations	19,529	-
Current portion of long-term debt	1,010,000	-
<b>Non-current Liabilities</b>		
Lease obligations	26,966	-
Long-term debt	8,960,000	-
Net pension liability	9,515,692	1,339,052
Net OPEB liability	1,743,236	246,144
<b>Total liabilities</b>	<b>21,987,143</b>	<b>1,644,897</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Leases	73,047	-
Pensions	5,751,158	958,082
OPEB	1,727,189	271,271
<b>Total deferred inflows of resources</b>	<b>7,551,394</b>	<b>1,229,353</b>
<b>NET POSITION</b>		
Net investment in capital assets	14,275,428	156,322
Restricted for		
Inventories and prepaid expenditures	5,698	-
General funds	-	1
Special revenue funds	476,953	173,452
Capital projects	1,847,844	303,908
Debt service	1,430,459	-
Unrestricted (deficit)	(13,547,786)	(2,005,143)
<b>Total net position (deficit)</b>	<b>\$ 4,488,596</b>	<b>\$ (1,371,460)</b>

See Accompanying Notes.

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit
<b>PRIMARY GOVERNMENT</b>						
<b>Governmental activities</b>						
Instruction	\$ 5,014,651	\$ 69,742	\$ 1,222,409	\$ -	\$ (3,722,500)	
Support services						-
Students	1,147,364	137,879	367,023	-	(642,462)	
Instruction	91,723	-	73,610	-	(18,113)	
General administration	413,105	2,780	13,087	-	(397,238)	
School administration	318,704	-	19,140	-	(299,564)	
Central services	620,004	-	163,158	-	(456,846)	
Operation & maintenance of plant	2,088,252	-	159,716	114,338	(1,814,198)	
Student transportation	543,569	-	25,484	-	(518,085)	
Other support services	-	-	-	-	-	
Food services	417,903	51,688	354,776	-	(11,439)	
Interest paid	167,199	-	-	-	(167,199)	
<b>Total governmental activities</b>	<b>\$ 10,822,474</b>	<b>\$ 262,089</b>	<b>\$ 2,398,403</b>	<b>\$ 114,338</b>	<b>(8,047,644)</b>	
<b>Component Unit</b>						
Moreno Valley High School	\$ 1,590,202	\$ 53,660	\$ 276,345	\$ 302,151		\$ (958,046)
<b>General revenues</b>						
<b>Taxes</b>						
<b>Property taxes</b>						
General purposes				173,798		21,561
Capital projects				845,398		74,217
Debt service				1,101,139		-
Oil and gas				201,819		-
State equalization				4,997,067		1,081,928
Unrestricted investment earnings				82,484		4,348
Miscellaneous income				112,692		64,022
<b>Total general revenues</b>				<b>7,514,397</b>		<b>1,246,076</b>
<b>Change in net position</b>				<b>(533,247)</b>		<b>288,030</b>
Net position (deficit) - beginning of the year				5,021,843		(1,881,951)
Restatement				-		222,461
Net position (deficit) - beginning of the year, as restated				5,021,843		(1,659,490)
<b>Net position (deficit) - end of year</b>				<b>\$ 4,488,596</b>		<b>\$ (1,371,460)</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	24330		27408	31100
	General Fund	ARP - ESSER III	K-12 Plus/ELTP Planning Grant	GO Bond Building
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	297,787
Receivables				
Taxes	18,741	-	-	-
Intergovernmental	39,094	255,398	189,977	-
Leases receivable	73,047	-	-	-
Prepaid expenditures	-	5,000	698	-
Food Inventory	-	-	-	-
Due from other funds	921,363	-	-	-
<b>Total assets</b>	<b>\$ 1,052,245</b>	<b>\$ 260,398</b>	<b>\$ 190,675</b>	<b>\$ 297,787</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 6,502	\$ 24,620	\$ -	\$ -
Cash overdraft	209,278	-	-	-
Payroll liabilities - held payments	399,075	-	-	-
Due to other funds	-	230,778	189,977	244,558
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>614,855</b>	<b>255,398</b>	<b>189,977</b>	<b>244,558</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	9,964	-	-	-
Unavailable revenue - leases	73,047	-	-	-
<b>Total deferred inflows of resources</b>	<b>83,011</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable				
Inventories and prepaid expenditures	-	5,000	698	-
Restricted for				
Transportation	-	-	-	-
Instructional materials	-	-	-	-
Food services	-	-	-	-
Extracurricular activities	-	-	-	-
Grantor restrictions	-	-	-	-
Capital projects	-	-	-	53,229
Debt service	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned	354,379	-	-	-
<b>Total fund balances</b>	<b>354,379</b>	<b>5,000</b>	<b>698</b>	<b>53,229</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 1,052,245</b>	<b>\$ 260,398</b>	<b>\$ 190,675</b>	<b>\$ 297,787</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**

**JUNE 30, 2023**

	31701 Capital Improvements SB-9 (Local) Fund	31900 Ed Technology Equipment Fund	41000 GO Debt Service Fund	43000 Ed Tech Debt Service
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Restricted cash	1,154,634	596,032	998,215	386,111
Receivables				
Taxes	55,782	-	45,669	11,424
Intergovernmental	-	-	-	-
Leases receivable	-	-	-	-
Prepaid expenditures	-	-	-	-
Food Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 1,210,416</b>	<b>\$ 596,032</b>	<b>\$ 1,043,884</b>	<b>\$ 397,535</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 312	\$ 2,918	\$ -	\$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	-	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>312</b>	<b>2,918</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	18,931	-	10,960	-
Unavailable revenue - leases	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>18,931</b>	<b>-</b>	<b>10,960</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable				
Inventories and prepaid expenditures	-	-	-	-
Restricted for				
Transportation	-	-	-	-
Instructional materials	-	-	-	-
Food services	-	-	-	-
Extracurricular activities	-	-	-	-
Grantor restrictions	-	-	-	-
Capital projects	1,191,173	593,114	-	-
Debt service	-	-	1,032,924	397,535
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>1,191,173</b>	<b>593,114</b>	<b>1,032,924</b>	<b>397,535</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 1,210,416</b>	<b>\$ 596,032</b>	<b>\$ 1,043,884</b>	<b>\$ 397,535</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ -	\$ -
Restricted cash	487,408	3,920,187
Receivables		
Taxes	6,671	138,287
Intergovernmental	256,940	741,409
Leases receivable	-	73,047
Prepaid expenditures	-	5,698
Food Inventory	-	-
Due from other funds	-	921,363
<b>Total assets</b>	<b>\$ 751,019</b>	<b>\$ 5,799,991</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 1,017	\$ 35,369
Cash overdraft	-	209,278
Payroll liabilities - held payments	-	399,075
Due to other funds	256,050	921,363
Due to other government	-	-
Unearned revenues	-	-
<b>Total liabilities</b>	<b>257,067</b>	<b>1,565,085</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	6,671	46,526
Unavailable revenue - leases	-	73,047
<b>Total deferred inflows of resources</b>	<b>6,671</b>	<b>119,573</b>
<b>FUND BALANCES</b>		
Nonspendable		
Inventories and prepaid expenditures	-	5,698
Restricted for		
Transportation	-	-
Instructional materials	-	-
Food services	90,610	90,610
Extracurricular activities	140,620	140,620
Grantor restrictions	245,723	245,723
Capital projects	10,328	1,847,844
Debt service	-	1,430,459
Committed to		
Subsequent year's expenditures	-	-
Unassigned	-	354,379
<b>Total fund balances</b>	<b>487,281</b>	<b>4,115,333</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 751,019</b>	<b>\$ 5,799,991</b>

See Accompanying Notes.



RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2023

	Governmental Funds
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
Fund balances - total governmental funds	\$ 4,115,333
Assets, net of accumulated depreciation and amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets, net of accumulated depreciation	24,246,666
Right-to-use lease assets, net of accumulated amortization	45,257
Defined benefit pension and OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	4,856,582
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities	46,526
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	(9,515,692)
Net OPEB liability	(1,743,236)
Accrued interest payable	(67,998)
Lease obligations	(46,495)
Bonds payable	(9,970,000)
Defined benefit pension and OPEB plans deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(7,478,347)</u>
<b>Net Position - Total Governmental Activities</b>	<b><u>\$ 4,488,596</u></b>

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	24330	27408	31100	
	General Fund	ARP - ESSER III	K-12 Plus/ELTP Planning Grant	GO Bond Building
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 178,754	\$ -	\$ -	\$ -
Oil and gas	20,237	-	-	-
Intergovernmental revenue				
State grants	5,019,148	-	219,385	-
Federal grants	9,218	398,208	-	-
Transportation distribution	426,758	-	-	-
Charges for services	-	-	-	-
Miscellaneous	19,953	-	-	-
Investment and interest income	16,920	-	-	19,187
<b>Total revenues</b>	<b>5,690,988</b>	<b>398,208</b>	<b>219,385</b>	<b>19,187</b>
<b>EXPENDITURES</b>				
Current				
Instruction	3,568,800	135,696	82,696	-
Support services				
Students	632,879	37,170	110,787	-
Instruction	3,025	2,536	-	-
General administration	334,684	10,761	-	-
School administration	255,724	5,057	13,492	-
Central services	162,877	117,045	-	-
Operation & maintenance of plant	775,927	64,245	8,512	-
Student transportation	428,224	20,245	3,200	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	2,037,099
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>6,162,140</b>	<b>392,755</b>	<b>218,687</b>	<b>2,037,099</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(471,152)</b>	<b>5,453</b>	<b>698</b>	<b>(2,017,912)</b>
<b>Other financing sources (uses)</b>				
Bond proceeds	-	-	-	-
Transfers out	(331)	-	-	-
Transfers in	8,539	-	-	-
<b>Total other financing sources (uses)</b>	<b>8,208</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(462,944)</b>	<b>5,453</b>	<b>698</b>	<b>(2,017,912)</b>
Fund balances, beginning of year	612,587	-	-	2,071,141
Restatement	204,736	(453)	-	-
Fund balances, beg. of year, as restated	817,323	(453)	-	2,071,141
<b>Fund balances, end of year</b>	<b>\$ 354,379</b>	<b>\$ 5,000</b>	<b>\$ 698</b>	<b>\$ 53,229</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
 (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2023

	31701 Capital Improvements	31900 Ed Technology Equipment Fund	41000 GO Debt Service Fund	43000 Ed Tech Debt Service
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 872,882	\$ -	\$ 830,186	\$ 291,433
Oil and gas	85,436	-	71,398	24,748
Intergovernmental revenue				
State grants	-	-	-	-
Federal grants	-	-	-	-
Transportation distribution	-	-	-	-
Charges for services	1,500	1,280	-	-
Miscellaneous	3,545	-	-	-
Investment and interest income	14,981	13,986	11,219	5,494
<b>Total revenues</b>	<b>978,344</b>	<b>15,266</b>	<b>912,803</b>	<b>321,675</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	8,676	-	9,173	3,213
School administration	-	-	-	-
Central services	249,613	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	995,159	366,789	-	-
Debt service				
Principal retirement	18,952	-	640,000	310,000
Bond interest paid	1,704	-	169,665	2,703
Bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>1,274,104</b>	<b>366,789</b>	<b>818,838</b>	<b>315,916</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(295,760)</b>	<b>(351,523)</b>	<b>93,965</b>	<b>5,759</b>
<b>Other financing sources (uses)</b>				
Bond proceeds	-	-	-	-
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(295,760)</b>	<b>(351,523)</b>	<b>93,965</b>	<b>5,759</b>
Fund balances, beginning of year	1,486,933	944,637	938,959	391,776
Restatement	-	-	-	-
Fund balances, beg. of year, as restated	1,486,933	944,637	938,959	391,776
<b>Fund balances, end of year</b>	<b>\$ 1,191,173</b>	<b>\$ 593,114</b>	<b>\$ 1,032,924</b>	<b>\$ 397,535</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>		
Taxes		
Property taxes	\$ 49	\$ 2,173,304
Oil and gas	-	201,819
Intergovernmental revenue		
State grants	431,287	5,669,820
Federal grants	1,116,034	1,523,460
Transportation distribution	-	426,758
Charges for services	259,309	262,089
Miscellaneous	89,194	112,692
Investment and interest income	697	82,484
<b>Total revenues</b>	<b>1,896,570</b>	<b>10,452,426</b>
<b>EXPENDITURES</b>		
Current		
Instruction	646,791	4,433,983
Support services		
Students	219,066	999,902
Instruction	71,074	76,635
General administration	2,327	368,834
School administration	591	274,864
Central services	46,113	575,648
Operation & maintenance of plant	86,959	935,643
Student transportation	2,039	453,708
Other support services	-	-
Food services operations	354,776	354,776
Capital outlay	111,627	3,510,674
Debt service		
Principal retirement	-	968,952
Bond interest paid	-	174,072
Bond issuance costs	-	-
<b>Total expenditures</b>	<b>1,541,363</b>	<b>13,127,691</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>355,207</b>	<b>(2,675,265)</b>
<b>Other financing sources (uses)</b>		
Bond proceeds	-	-
Transfers out	(14,305)	(14,636)
Transfers in	6,097	14,636
<b>Total other financing sources (uses)</b>	<b>(8,208)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>346,999</b>	<b>(2,675,265)</b>
Fund balances, beginning of year	344,565	6,790,598
Restatement	(204,283)	-
Fund balances, beg. of year, as restated	140,282	6,790,598
<b>Fund balances, end of year</b>	<b>\$ 487,281</b>	<b>\$ 4,115,333</b>

See Accompanying Notes.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Funds
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>	
Net changes in fund balances - total governmental funds	\$ (2,675,265)
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.	
Depreciation expense	(1,388,170)
Amortization expense	(19,381)
Capital expenditures	2,670,488
Book value of assets disposed of during the year	-
Revenues that do not provide current financial resources are not reported as revenues in the fund statements but are reporting in the Statement of Activities	
Change in unavailable revenue related to property taxes	(52,969)
Change in unavailable revenue related to intergovernmental grants	(110,230)
Governmental funds report the District's pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expense:	
District's pension contributions subsequent to the measurement date	745,172
District's OPEB contributions subsequent to the measurement date	86,355
Net pension income (expense)	(1,016,844)
Net OPEB income (expense)	251,772
The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Change in accrued interest payable	(35,901)
Principal payments on bonds	950,000
Amortization of bond premium	42,774
Principal payments on leases	18,952
<b>Changes in Net Position (deficit) - Total Governmental Activities</b>	<b>\$ (533,247)</b>

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 172,680	\$ 172,680	\$ 175,967	\$ 3,287
Intergovernmental - State grants	5,261,912	5,445,822	5,019,148	(426,674)
Intergovernmental - Federal grants	-	-	9,218	9,218
Transportation distribution	-	-	388,540	388,540
Charges for services	63,060	77,910	77,636	(274)
Investment and income	5,622	5,622	19,953	14,331
Miscellaneous	19,110	19,110	15,676	(3,434)
<b>Total revenues</b>	<b>5,522,384</b>	<b>5,721,144</b>	<b>5,706,138</b>	<b>(15,006)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	3,607,479	3,714,979	3,420,328	294,651
Support services				
Students	645,792	660,285	632,906	27,379
Instruction	15,636	8,136	3,025	5,111
General administration	307,929	366,334	334,988	31,346
School administration	271,881	269,315	255,724	13,591
Central services	176,802	167,297	162,877	4,420
Operation & maintenance of plant	433,188	724,986	775,944	(50,958)
Student transportation	427,397	428,273	428,273	-
<b>Total expenditures</b>	<b>5,886,104</b>	<b>6,339,605</b>	<b>6,014,065</b>	<b>325,540</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(363,720)</b>	<b>(618,461)</b>	<b>(307,927)</b>	<b>\$ 310,534</b>
<b>Net changes in fund balances</b>	<b>(363,720)</b>	<b>(618,461)</b>	<b>(307,927)</b>	
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ (363,720)</b>	<b>\$ (618,461)</b>		
<b>Reconciliation to GAAP Basis</b>				
Restatement			204,736	
Adjustments to revenues			(185,071)	
Adjustments to expenditures			30,054	
Net change in fund balance (GAAP basis)			49,719	
Fund balance at beginning of the year			612,587	
<b>Fund balance at the end of the year</b>			<b>\$ 354,379</b>	

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – ARP ESSER III  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	788,430	806,106	220,045	(586,061)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>788,430</b>	<b>806,106</b>	<b>220,045</b>	<b>(586,061)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	434,857	434,857	135,698	299,159
Support services				
Students	50,000	80,932	37,170	43,762
Instruction	-	2,538	2,536	2
General administration	-	5,060	10,761	(5,701)
School administration	-	5,058	5,057	1
Central services	143,573	140,250	117,045	23,205
Operation & maintenance of plant	160,000	117,288	64,245	53,043
Student transportation	-	20,123	20,245	(122)
<b>Total expenditures</b>	<b>788,430</b>	<b>806,106</b>	<b>392,757</b>	<b>413,349</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(172,712)</b>	<b>\$ (172,712)</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>-</b>	<b>(172,712)</b>	
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Reconciliation to GAAP Basis</b>				
Adjustments to revenues			177,712	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<b>177,712</b>	
Fund balance at beginning of the year			-	
<b>Fund balance at the end of the year</b>			<b>\$ 5,000</b>	

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – K-12 PLUS / ELTP PLANNING GRANT  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State grants	391,938	391,938	29,408	(362,530)
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>391,938</u>	<u>391,938</u>	<u>29,408</u>	<u>(362,530)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	294,938	247,438	82,696	164,742
Support services				
Students	97,000	118,215	110,787	7,428
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	14,015	13,492	523
Central services	-	-	-	-
Operation & maintenance of plant	-	9,050	8,512	538
Student transportation	-	3,220	3,200	20
<b>Total expenditures</b>	<u>391,938</u>	<u>391,938</u>	<u>218,687</u>	<u>173,251</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	(189,279)	\$ (189,279)
<b>Net changes in fund balances</b>	-	-	(189,279)	
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<u>\$ -</u>	<u>\$ -</u>		
<b>Reconciliation to GAAP Basis</b>				
Adjustments to revenues			189,977	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>189,977</u>	
Fund balance at beginning of the year			-	
<b>Fund balance at the end of the year</b>			<u>\$ 698</u>	

See Accompanying Notes.



**STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS  
JUNE 30, 2023**

	Private-Purpose Trust Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 23,708
Investments at fair value	
Certificate of deposit	9,468
Annuities	<u>99,281</u>
<b>Total assets</b>	<b><u>\$ 132,457</u></b>
<b>LIABILITIES</b>	
Accounts payable	\$ -
<b>Total liabilities</b>	<b><u>-</u></b>
<b>NET POSITION</b>	
Restricted for	
Individuals, organization, and other governments	132,457
<b>Total liabilities and net position</b>	<b><u>\$ 132,457</u></b>

*See Accompanying Notes.*

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	Private-Purpose Trust Funds
<b>ADDITIONS</b>	
Contributions	
Gifts and bequests	\$ 6,000
Investment earnings	
Interest, dividends, and other	<u>7,949</u>
<b>Total additions</b>	<u>13,949</u>
<b>DEDUCTIONS</b>	
Scholarships awarded	<u>7,500</u>
<b>Total deductions</b>	<u>7,500</u>
<b>Net increase in fiduciary net position</b>	6,449
Net position, beginning of year	<u>126,008</u>
<b>Net position - end of year</b>	<u>\$ 132,457</u>

*See Accompanying Notes.*

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. FINANCIAL REPORTING ENTITY

Cimarron Municipal School District (the 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 3 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 Unit

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 inter-

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

dependency. Moreno Valley High School Charter School (the 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. The 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 the District and charter schools share certain financial benefits, in the case of the revenues being passed through the District, to possible financial burdens, such as possibly being liable for operating deficits, a financial benefit/burden exists. Additionally, the Charter School has a Foundation, Moreno Valley Foundation (the Foundation). Charter School foundations are considered to be blended component units of the Charter School and have been included as a separate fund of the Charter Schools, but foundation funds do not have a legally adopted budget. 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 the District's management who is responsible for their integrity and objectivity. The financial statements of the District conform to GAAP as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

### B. IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES

On July 1, 2022, the District adopted the Governmental Accounting Standards Board (GASB) Statement 96, *Subscription-Based Information Technology Arrangements*. There was no impact to the financial statements as a result of adopting this new policy.

### 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 governmentwide 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.

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Special Revenue Funds:** Used to account for the proceeds of specific revenue sources – which are legally restricted to expenditures for specified purposes. Special revenue fund codes are organized into broad categories designated by the first two digits in the five-digit fund number as follows:

21000 Student Nutrition	26000 Local Grants
22000 Athletic Event Gate Receipts	27000 State Flow-through Grants
23000 Non-Instructional Support	28000 State Direct Grants
24000 Federal Flow-through Grants	29000 Combined Local/State Grants
25000 Federal Direct Grants	

The major special revenue funds are as follows:

**ARP - ESSER III (Fund No. 24330)** - This is a subawards for funding through the American Rescue Plan Act, Elementary and Secondary School Emergency Relief Fund to help schools to return safely to in-person instruction, maximize in-person instructional time, sustain the safe operation of schools, and address the academic, social, emotional, and mental health impacts of the COVID-19 pandemic on NM students.

**K-12 Plus/ELTP Planning Grant (Fund No. 27408)** - The intent of this fund is to fund professional development, planning time and community outreach or marketing for the K-12 Plus and/or Extended Learning Time Program (ELTP). The funds may be used to pay staff for professional development that addresses curriculum planning as it pertains to additional instructional days in either the K-5 Plus, K-12 Plus, or ELTP Programs. In addition, the funds can be used to promote and/or advertise the programs among the local community. The Planning Grant is also funding innovative programs that do not add the number of days required by ELTP or K-5 Plus with the hope of encouraging full participation in ELTP or K-5 Plus. Authority for the fund is the NM Public Education Department, Capital Outlay Bureau.

**Capital Projects Funds:** Used to account for financial resources to be used for the acquisition or construction of major capital facilities. The major capital projects funds are as follows:

**GO Bond Building (Fund No. 31100)** - This fund provides financing for the construction of buildings, the purchase of equipment, and the acquisition and improvement of land. Funding is provided by the sale of general obligation bonds, which have been approved by the voters of the district.

**Capital Improvements SB-9 (Local) (Fund No. 31701)** - 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)** - 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.

**Debt Service Funds:** 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. The major debt service funds are as follows:

**Debt Service Fund (Fund No. 41000)** - 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.

**Ed Tech Debt Service (Fund No. 43000)** - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

Private-Purpose Trust Funds

Funds that are used to report all trust arrangements under which principal and income benefit a specific school or group of students which includes the scholarship funds that are received and to be awarded to current and former students for post-secondary education purposes. For external reporting purposes, the District reports one combined Private-Purpose Trust Fund. However, at June 30, 2023 there were eight Private Purpose Trust Funds administered by the District.

**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 be 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. 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.

**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 is depreciated using the straight-line method over the following estimated useful lives:

Buildings	Building Improvements	Vehicles	Office Equipment	Computer Equipment
25-50 years	20 years	5 years	5 years	5 years

**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

**LEASES:** A lease liability (lessee) or lease receivable (lessor) is calculated as the present value of the remaining lease payments expected to be paid/received during the lease term and is reported in the governmental-wide financial statements. Additionally, the leased asset (lessee) or deferred inflow of resources for lease income (lessor) will be equal to the lease liability or lease receivable, respectively, with a few adjustments for other items that must be reflected in those balances, such as prepaid or deferred rent at the beginning of the lease. Lease assets are amortized using the straight-line method over the shorter of the asset life or the lease agreement. Lease liabilities, lease receivables, and deferred inflow of resources for lease income are recognized using an effective interest rate method.

All short-term leases with a maximum noncancelable term of 12 months or less, regardless of whether all noncancelable terms (e.g., renewals) are expected to be exercised, have been excluded from recognition on the statement of financial position.

Lease payments are reported as expenditure (lessee) or revenue (lessor) in the governmental funds when paid from current financial resources or received within the availability period.

Certain non-financial asset-based lease agreements are out of scope of reporting, such as leases of intangible assets, leases of biological assets, inventory leases, supply contracts, service concession arrangements, or other certain agreement types, such as assets financed with outstanding conduit debt.

7

**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.

8

**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.

9

**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.

10

**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.

11

**FUND BALANCE:** In the fund financial statements, governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. For committed and assigned fund balance, the District's highest level of decision-making authority is the Board of Education. Formal action by the Board of Education is required to establish a fund balance commitment or assignment.

For the classification of fund balances, the District considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, the District considers committed, assigned or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

In the governmental fund financial statements, fund balance is classified and displayed in five components, as displayed below:

**NONSPENDABLE:** 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.

**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.

**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.

**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, 2023.

**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.

12

**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.

**13** **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.

**14** **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.

**15** **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.

**16** **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.

**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.

**17** **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 were not any tax abatement agreements that effected the District for the year ended June 30, 2023.

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information.** Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are prepared by management and are approved by the local Board of Education and the 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 at the function level, 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 ‘function’, this may be accomplished with only local Board of Education approval. If a transfer between ‘functions’ or a budget increase is required, approval must also be obtained from both the Board of Education and New Mexico Public Education Department.

Expenditure Function Levels	Subfunctions	
Instructions	Support services	Debt service
Support services	Students	Principal retirement
Food services operations	Instruction	Bond interest paid
Community services	General Administration	Bond issuance costs
Capital outlay	School Administration	Reserves
Debt service	Central Services	Other
Non-operating reserves	Operation & Maintenance of Plant	
	Student transportation	
	Other Support services	

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

The 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.

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

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, 2023 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
<b>Major Funds</b>		
General Funds	\$ 5,390,959	\$ 5,872,318
Capital Projects Funds:		
GO Bond Building	2,815,541	2,871,171
Capital Improvements SB-9 (Local)	1,177,201	2,114,903
Ed Technology	362,602	1,685,383
Debt Service Funds:		
GO Debt Service	1,541,410	1,641,585
<b>Nonmajor Funds</b>		
Special Revenue Funds	1,595,965	2,947,922
Capital Projects Funds	21,286	34,982
Debt Service Fund	671,112	671,848
<b>Total Budget</b>	<b>\$ 13,576,076</b>	<b>\$ 17,840,112</b>

**Budgetary Violations.** The District budgetary violations for the following funds and major functions during the year ended June 30, 2023.

Non-Instructional Support (Fund 23000)	
Instruction	\$ 10,811
Capital Improvements HB-33 (Fund 31600)	
Capital Outlay	24
Capital Improvements HB-9 Local (Fund 31701)	
Support Services	249,680
Debt Service (Fund 41000)	
Support Services	50
Ed Tech Debt Service (Fund 43000)	
Support Services	156

**NOTE 3. DETAILED NOTES ON ALL FUNDS**

**Cash and Temporary Investments.** At June 30, 2023, the District’s bank deposits reconciled to the amounts reported in the financial statements as follows:

	Balance
<b>Financial institution (FDIC)</b>	
INBank	\$ 3,074,372
<b>State agencies</b>	
New Mexico Finance Authority	908,109
<b>Nonbank trustee</b>	
Dragonfly Max	2,214
Manhattan Life	99,281
<b>Less: Net reconciling items</b>	<u>(240,610)</u>
<b>Total</b>	<b><u>\$ 3,843,366</u></b>
<b>Governmental Financial Statements</b>	
Cash overdraft	\$ (209,278)
Restricted cash	3,920,187
<b>Fiduciary Funds Financial Statements</b>	
Cash	23,708
Investments (CD/CDARs)	9,468
Investments (other)	<u>99,281</u>
<b>Total</b>	<b><u>\$ 3,843,366</u></b>

**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. According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the District. 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. In the case of accounts located outside the state in which the public unit is located, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit’s official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits. All of the District’s deposits are held in depository institutions within the state of New Mexico. 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).

**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**Custodial Credit Risk-Continued.** As of June 30, 2023, none of the District’s bank deposits were exposed to custodial risk as follows:

	INBank
Bank deposits	\$ 3,074,372
FDIC coverage	(250,000)
<b>Total uninsured public funds</b>	<b>2,824,372</b>
Collateral requirement (50% of uninsured public funds)	1,412,186
Pledged collateral held by pledging bank's trust department or agent but not in agency's name	3,863,608
<b>Total over-collateralized</b>	<b>\$ (2,451,422)</b>
<b>Uninsured and uncollateralized</b>	<b>\$ -</b>

Of the total cash balance, \$250,000 was covered by federal depository insurance and \$2,824,372 was covered by collateral held in joint safekeeping by a third party. 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.

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

	Receivables			
	Property Taxes	Grants	Leases	Total
<b>Major Funds</b>				
General Funds	\$ 18,741	\$ 39,094	\$ 73,047	\$ 130,882
ARP ESSER III	-	255,398	-	255,398
K-12 Plus /ELTP Planning Grant	-	189,977	-	189,977
Capital Improvements SB-9 (Local) Fund	55,782	-	-	55,782
GO Debt Service Fund	45,669	-	-	45,669
Ed Tech Debt Service	11,424	-	-	11,424
<b>Other Governmental Funds</b>	6,671	256,940	-	263,611
<b>Total</b>	<b>\$ 138,287</b>	<b>\$ 741,409</b>	<b>\$ 73,047</b>	<b>\$ 952,743</b>



**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

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
<b>Unavailable Tax Revenues</b>	
General Fund	9,964
Capital Improvements SB-9 (Local)	18,931
GO Debt Service	10,960
Other Governmental Funds	6,671
<b>Unavailable Lease Revenues</b>	
General Fund	73,047
<b>Total</b>	<b>\$ 119,573</b>

**Leases Receivable.** The District has leased a building to the United States Postal Service. The agreement was entered into on September 1, 2021 with monthly payments of \$505 for 5 years, \$556 for the next five years, and \$611 for the final five years to mature on August 31, 2036. The receivable is amortized at a rate of 3.00%. The agreement does provide for the transfer of the assets at the end of the lease.

The lease balances as of June 30, 2023 are as follows:

Lease	Lease Maturity	Original Amount	Interest Rate	Balance	Current Portion
USPS	Aug 2036	\$ 80,141	3.00%	\$ 73,047	\$ 3,923

The future minimum lease payments receivable are as follows:

Year Ending	Principal	Interest	Total Requirements
June 30,			
2024	3,923	2,138	6,061
2025	4,043	2,018	6,061
2026	4,166	1,895	6,061
2027	4,804	1,763	6,567
2028	5,054	1,614	6,668
2029-2033	28,926	5,637	34,563
2034-2038	22,131	1,096	23,227
<b>Total</b>	<b>\$ 73,047</b>	<b>\$ 16,161</b>	<b>\$ 89,208</b>

**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**Inter-Fund Receivables and Payables.** The inter-fund receivables and payables at June 30, 2023 were:

	Receivables	Payables
<b>Major Funds</b>		
General Funds	\$ 921,363	\$ -
ARP ESSER III	-	230,778
K-12 Plus/ELTP Planning Grant	-	189,977
GO Bond Building	-	244,558
<b>Nonmajor Funds</b>		
Title I IASA	-	90,417
IDEA-B Entitlement	-	24,418
IDEA-B Preschool	-	3,528
Title II Teacher Quality	-	5,887
Student Support & Academic Enrichment	-	10,106
CRRSA - ESSER II	-	47,267
IDEA ARP	-	8,321
IDEA ARP Preschool	-	952
2012 GO Bonds- Student Library Fund	-	6,192
Community Schools Implementation	-	14,075
Pre-K Initiative	-	44,887
<b>Total</b>	<b>\$ 921,363</b>	<b>\$ 921,363</b>

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.

**Inter-Fund Transfers.** The inter-fund transfers during the year ended June 30, 2023 were:

	Transfer In	Transfer Out
<b>Major Funds</b>		
General Funds	\$ 8,539	\$ 331
<b>Other Governmental Funds</b>	<b>6,097</b>	<b>14,305</b>
<b>Total</b>	<b>\$ 14,636</b>	<b>\$ 14,636</b>

NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

**Capital Assets.** Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance			Balance
	June 30, 2022	Additions	Deletions	June 30, 2023
<b>Governmental activities</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 1,186,437	\$ -	\$ -	\$ 1,186,437
Construction in process	2,827,810	2,615,224	-	5,443,034
<b>Total capital assets not being depreciated</b>	<b>4,014,247</b>	<b>2,615,224</b>	<b>-</b>	<b>6,629,471</b>
<b>Capital assets being depreciated</b>				
Land improvements	1,253,323	-	-	1,253,323
Buildings and building improvements	31,740,237	12,536	-	31,752,773
Furniture, fixtures, and equipment	3,874,564	-	(9,206)	3,865,358
Vehicles	-	42,728	-	42,728
<b>Total capital assets being depreciated</b>	<b>36,868,124</b>	<b>55,264</b>	<b>(9,206)</b>	<b>36,914,182</b>
<b>Less accumulated depreciation</b>				
Land improvements	(681,080)	(57,607)	-	(738,687)
Buildings and building improvements	(14,683,970)	(1,127,764)	-	(15,811,734)
Furniture, fixtures, and equipment	(2,552,973)	(194,966)	9,206	(2,738,733)
Vehicles	-	(7,833)	-	(7,833)
<b>Total accumulated depreciation</b>	<b>(17,918,023)</b>	<b>(1,388,170)</b>	<b>9,206</b>	<b>(19,296,987)</b>
<b>Net capital assets being depreciated</b>	<b>18,950,101</b>	<b>(1,332,906)</b>	<b>-</b>	<b>17,617,195</b>
<b>Government activities capital assets, net</b>	<b>\$ 22,964,348</b>	<b>\$ 1,282,318</b>	<b>\$ -</b>	<b>\$ 24,246,666</b>

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

Depreciation Expenses	Balance
Instruction	\$ 627,742
Support services - Students	147,462
Support Services - Instruction	15,088
Support Services - General Administration	44,271
Support Services - School Administration	43,840
Central services	44,356
Operation & maintenance of plant	312,423
Student Transportation	89,861
Food services	54,133
Community Services	8,994
<b>Total</b>	<b>\$ 1,388,170</b>

**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**Long-Term Debt**

**Lease Obligations.** The District has entered into a lease for photocopying equipment. The agreement was entered into on July 30, 2020 with monthly payments of \$1,721 for 5 years to matures on October 31, 2025. The liability is amortized at a rate of 3.00%. The agreement does not provide for the transfer of the assets at the end of the lease and does not provide for an extension of the agreement. The future minimum lease obligation payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 19,529	\$ 1,128	\$ 20,657
2025	20,123	534	20,657
2026	6,843	43	6,886
	<u>\$ 46,495</u>	<u>\$ 1,705</u>	<u>\$ 48,200</u>

The following is the carrying value of assets pledged as collateral for the lease as of June 30, 2023:

	Balance			Balance
	June 30, 2022	Additions	Deletions	June 30, 2023
<b>Governmental activities</b>				
Right-to-use lease equipment	\$ 84,049	\$ -	\$ -	\$ 84,049
Less: Accumulated amortization	(19,411)	(19,381)	-	(38,792)
<b>Right-to-use lease assets, net</b>	<u>\$ 64,638</u>	<u>\$ (19,381)</u>	<u>\$ -</u>	<u>\$ 45,257</u>

**Notes and Bonds**

**Education Technology Notes.** The District issues Ed Tech notes to provide funds for the purposes of purchasing technology equipment. The bonds will be paid from taxes levied against property owners living within the School District boundaries. However, if such taxes are insufficient for payment of the “rent payments”, the District (lessee) may use other funds that are lawfully available to make such payments. In the event that revenues are not sufficient to meet payment “rent payments”, the assets (education technology equipment) purchased with the borrowing proceeds will stand as collateral. The unspent portion of the borrowing proceeds are held in escrow with the lessor.

**General Obligation Bonds.** The District issues general obligation bonds for the purpose of erecting, remodeling, making additions to and furnishing school buildings, purchasing or improving school grounds, purchasing computer software and hardware for student use in public schools, providing matching funds for capital outlay projects funded pursuant to the Public School Capital Outlay Act [22-24-1 NMSA 1978], or any combination of these purposes. There are not any District assets pledged as collateral for this debt. The Bonds are secured by the District’s full faith and credit and are general obligations of the District payable from ad valorem taxes levied against property owners living within the District’s boundaries. There are not any District assets pledged as collateral for the general obligations. The Bonds are issued pursuant to Article IX, Sec. 15 of the New Mexico Constitution, NMSA 1978, Sections 6-15-1 through 6-15-10, which authorize the District to issue general obligation bonds payable from ad valorem taxes.

**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

The details of the bonds and notes as of June 30, 2023 are as follows:

Bond/Note Issues	Issued Date	Bond Maturity	Original Amount	Interest Rates	Balance at June 30, 2023	Current Portion
Series 2015	03/24/15	Sep 2026	\$ 4,000,000	2.00% to 2.50%	\$ 1,200,000	\$ 290,000
Series 2017	06/23/17	Sep 2032	3,000,000	0.10% to 3.21%	2,255,000	115,000
Series 2020	05/29/20	Aug 2035	4,000,000	0.00% to 2.68%	3,525,000	245,000
Series 2021 Ed Tech	08/06/21	Aug 2026	1,300,000	0.16% to 0.48%	990,000	310,000
Series 2022	06/17/22	Aug 2037	2,000,000	2.09% to 3.54%	2,000,000	50,000
			<u>\$ 16,550,000</u>		<u>\$ 9,970,000</u>	<u>\$ 1,010,000</u>

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

	Balance
Bonds payable	\$ 9,970,000
Less: current maturities	(1,010,000)
<b>Total non-current portion</b>	<u>\$ 8,960,000</u>

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

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,010,000	\$ 180,860	\$ 1,190,860
2025	1,025,000	167,536	1,192,536
2026	920,000	152,701	1,072,701
2027	925,000	136,707	1,061,707
2028	660,000	121,371	781,371
2029-2033	3,545,000	374,011	3,919,011
2034-2038	1,885,000	66,746	1,951,746
	<u>\$ 9,970,000</u>	<u>\$ 1,199,932</u>	<u>\$ 11,169,932</u>

**NOTE 3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**Changes in Long-term Debt.** During the year ended June 30, 2023 the following changes occurred in liabilities reported in the general obligation bonds account group:

		Balance			Balance	Due Within
		June 30, 2022	Additions	Retirements	June 30, 2023	One Year
<b>Bonds/Notes Payable</b>						
<b>Original Amount</b>	<b>Issue</b>					
\$ 4,000,000	2015-GO	\$ 1,480,000	\$ -	\$ (280,000)	\$ 1,200,000	\$ 290,000
3,000,000	2017-GO	2,370,000	-	(115,000)	2,255,000	115,000
4,000,000	2020-GO	3,770,000	-	(245,000)	3,525,000	245,000
1,300,000	2021 - Ed Tech	1,300,000	-	(310,000)	990,000	310,000
2,000,000	2022-GO	2,000,000	-	-	2,000,000	50,000
<b>Total bonds payable</b>		<b>10,920,000</b>	<b>-</b>	<b>(950,000)</b>	<b>9,970,000</b>	<b>1,010,000</b>
<b>Other Long-Term Liabilities</b>						
Lease obligations		65,447	-	(18,952)	46,495	19,529
Pension liability		7,219,294	2,296,398	-	9,515,692	-
OPEB liability		2,443,414	-	(700,178)	1,743,236	-
<b>Total</b>		<b>\$ 20,648,155</b>	<b>\$ 2,296,398</b>	<b>\$ (1,669,130)</b>	<b>\$ 21,275,423</b>	<b>\$ 1,029,529</b>

The liability of compensated absences is liquidated with resources from the general fund.

**Net Investment in Capital Assets**

The net investment in capital assets is detailed below and results in a net investment in capital assets as the carrying value of the capital assets are greater than outstanding debt used to acquire them.

	Balance
Total capital assets, net	\$ 24,246,666
Outstanding capital related debt	
Bonds and notes payable	(9,970,000)
Total right-to-use lease assets	45,257
Outstanding capital related lease obligations	(46,495)
<b>Net investment in capital assets</b>	<b>\$ 14,275,428</b>

**NOTE 4. JOINT POWERS AGREEMENTS**

**Baseball Fields.** The District has entered into Joint Powers Agreements with the Village of Cimarron (the Village) to improve and maintain a joint use baseball field for use by the Village and by the District. The District has priority use of the baseball field during New Mexico Activities Association sanctioned baseball season and all other times the District and the Village will coordinate use of the facilities. The District and the Village have shared responsibility for the maintenance joint use baseball field. The District will bring all improvement plans to the Village prior to work being done. This agreement remains in effect until terminated by either party with ninety days' notice. The agreement will be reviewed annually for potential changes.

#### NOTE 4. JOINT POWERS AGREEMENTS (CONTINUED)

**Heliport.** The District has entered into an agreement with the Village of Cimarron (the Village) improve and maintain the heliport facility located in the Village of Cimarron. The District will maintain lighting, weed control, and mow grasses. The Village will perform snow removal and maintain the road access to the heliport. The District and the Village agree to communicate scheduled maintenance and road maintenance. The agreement is in effect until May 2039.

#### NOTE 5. OTHER INFORMATION

**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, 2023.

#### Employee Retirement Plan

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

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

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

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

**NOTE 5. OTHER INFORMATION (CONTINUED)**

**Pension Benefit.** A member’s retirement benefit is determined by a formula which includes three component parts: 1) the member’s final average salary (FAS), 2) the number of years of service credit, and 3) a multiplier.

For members hired on or before June 30, 2019 (Tiers 1-3 members) the multiplier is 2.35%. For members hired after June 30, 2019 the multiplier accrues as follows:

Years of Service	Benefit Percentage Earned
10 or less	1.35%
10.25 to 20	2.35%
20.25 to 30	3.35%
30.25 plus	2.40%

FAS is the average of the member’s fiscal annual earnings for the last 20 calendar service quarters (60 months) prior to retirement or the highest average fiscal annual earning for any 20 consecutive calendar quarters.

**Summary of Plan Provisions for Retirement Eligibility.**

**Tier 1: Membership prior to July 1, 2010.** 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 65 years of age and has five or more years of earned service credit, or
- The member has service credit totalling 25 years or more.

**Tier 2: Membership on or after July 1, 2010, but prior to July 1, 2013.** Chapter 288, Laws of 2009 changed the eligibility requirements for new members who were first employed on or after July 1, 2010, but before July 1, 2013 — or before July 1, 2010, terminated employment, subsequently withdrew all contributions, and then becomes re-employed after July 1, 2010. These members must meet one of the following requirements.

- The member’s age and earned service credit add up to the sum of 80 or more,
- The member is at least 67 years of age and has five or more years of earned service credit, or
- The member has service credit totalling 30 years or more.

**Tier 3: Membership beginning on or after July 1, 2013.** Section 2-11-23.2, NMSA 1978 added eligibility requirements for new members who were first employed on or after July 1, 2013, or who were employed before July 1, 2013 but terminated employment and subsequently withdrew all contributions and returned to work for an ERB employer on or after July 1, 2013. These members must meet one of the following requirements:

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

**Tier 4: Membership beginning on or after July 1, 2019.** Section 2-11-23.3, NMSA 1978, added eligibility requirements for new members who were first employed on or after July 1, 2019 — and had, before that date, been refunded all member contributions and had not restored all refunded contributions and interest before July 1, 2019. A member in this tier must meet one of the following requirements.



**NOTE 5. OTHER INFORMATION (CONTINUED)**

- The member’s minimum age must be 58, and the member has earned 30 or more years of service credit. (A member who retires earlier than age 58, receives a reduction in benefits equal to the actuarial equivalent of retiring at age 58.)
- The member’s minimum age and earned service credit add up to the sum of 80 or more. (Those who retire under the age of 65, and who have fewer than 30 years of earned service credit, receive reduced retirement benefits.)
- Or, the member’s age is 67 and the member has earned five or more years of service credit.

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

**Benefit Options.** The Plan has three benefit options available:

- **Option A – Straight Life Benefit.** The single life annuity option has no reductions to the monthly benefit, and there is no continuing benefit due to a beneficiary or estate, except the balance, if any, of member contributions plus interest less benefits paid prior to the member’s death.
- **Option B – Joint 100% Survivor Benefit.** The single life annuity monthly benefit is reduced to provide for a 100% survivor’s benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the same benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member’s monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member’s increased monthly benefit commences in the month following the beneficiary’s death.
- **Option C – Joint 50% Survivor Benefit.** The single life annuity monthly benefit is reduced to provide for a 50% survivor’s benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the reduced 50% benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member’s monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member’s increased monthly benefit commences in the month following the beneficiary’s death.

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

**Cost of Living Adjustment (COLA).** All retired members and beneficiaries receiving benefits may receive an adjustment in their benefit on July 1 following the year a member retires or July 1 following the year a member reaches the age below, whichever is later.

Membership	Age Eligible for Cola
Tier 1	65
Tier 2	65
Tier 3	67
Tier 4	67

**NOTE 5. OTHER INFORMATION (CONTINUED)**

If a member is eligible for a COLA, the amount depends on the annual change in the Consumer Price Index (CPI) and whether the fund is fully funded (that is, the fund’s funded ratio is 100%). Accordingly, if there is no increase in the CPI, or the CPI is negative, the amount of the COLA will be zero (if the CPI is negative, retirement benefits will not be decreased). When CPI has increased and the fund is fully funded, the COLA will be the same amount as the increase in the CPI except as follows: If the increase in the CPI is 2% or greater, the COLA will be one-half of the CPI increase, not to exceed 4% or to be less than 2%. However, while the fund is not fully funded, the COLA for retirees will be reduced based on the median annual retirement benefit, calculated after the end of each fiscal year:

- When the funded ratio is 90% or less, the COLA for retirees whose annuity is at or below the median and who have 25 or more years of service credit at retirement will be reduced by 10%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 20%.
- When the funded ratio exceeds 90% but is less than 100%, the COLA for retirees whose annuity is at or below the median adjusted annuity and who had 25 or more years of service credit at retirement and will be reduced by 5%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 10%.

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

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

**Contributions.** For the fiscal years ended June 30, 2023 and 2022, educational employers contributed to the Plan based on the following rate schedule:

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2023	7-1-22 to 6-30-23	Over \$24K	10.70%	17.15%	27.85%	2.00%
2023	7-1-22 to 6-30-23	\$24K or less	7.90%	17.15%	25.05%	2.00%
2022	7-1-21 to 6-30-22	Over \$24K	10.70%	15.15%	25.85%	1.00%
2022	7-1-21 to 6-30-22	\$24K or less	7.90%	15.15%	23.05%	1.00%

The contribution requirements are established in statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the New Mexico Legislature. For the fiscal year ended June 30, 2023, the District paid employee and employer contributions of \$1,203,442, which equal the amount of the required contributions for each fiscal year. For the fiscal year ended June 30, 2022, the Charter School paid employee and employer contributions of \$207,237, which equal the amount of the required contributions for each fiscal year.

**NOTE 5. OTHER INFORMATION (CONTINUED)**

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

**Cimarron Municipal Schools**

At June 30, 2023, the District reported a liability of \$9,515,692 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$1,016,844.

At June 30, 2023, 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	\$ 341,498	\$ 155,430
Changes of assumptions	1,602,914	5,288,059
Net differences between projected and actual earnings on pension plan investments	-	217,334
Changes in proportion and differences between District contributions and proportionate share of contributions	1,193,699	90,335
District contributions subsequent to the measurement date	745,172	-
<b>Total</b>	<b>\$ 3,883,283</b>	<b>\$ 5,751,158</b>

Deferred outflows of resources related to pensions in the amount of \$745,172 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, 2024 (pension measurement date June 30, 2023). Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amortization
2023	\$ (1,654,604)
2024	(1,062,773)
2025	(226,704)
2026	331,034
2027	-
Thereafter	-
<b>Total</b>	<b>\$ (2,613,047)</b>

**Moreno Valley High School Charter School (Component Unit)**

At June 30, 2023, the Charter School reported a liability of \$1,339,052 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The total

**NOTE 5. OTHER INFORMATION (CONTINUED)**

pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022.

For the year ended June 30, 2023, the Charter School recognized pension expense of \$113,453.

At June 30, 2023, 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	\$ 48,056	\$ 21,872
Changes of assumptions	225,563	744,138
Net differences between projected and actual earnings on pension plan investments	-	30,583
Changes in proportion and differences between Charter contributions and proportionate share of contributions	50,422	161,489
Charter contributions subsequent to the measurement date	127,634	-
<b>Total</b>	<b>\$ 451,675</b>	<b>\$ 958,082</b>

Deferred outflows of resources related to pensions in the amount of \$127,634 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, 2024 (pension measurement date June 30, 2023). Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amortization
2023	\$ (330,632)
2024	(277,101)
2025	(72,891)
2026	46,583
2027	-
Thereafter	-
<b>Total</b>	<b>\$ (634,041)</b>

**Actuarial Assumptions.** Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan’s actuary. The Board adopted new assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019. At that time, the Board adopted a number of demographic and economic assumption changes. There were no changes in assumptions since the prior valuation.

The total pension liability in the June 30, 2021, actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.30%
- Salary Increases: 3.00%, composed of 2.30% inflation, plus a 0.70% productivity increase rate, plus a step-rate promotional increase for members with less than 5 years of service.

- Investment rate of return: 7.00% compounded annually, net of expenses. This is composed of an assumed 2.30% inflation rate and a 4.70% real rate of return.
- Mortality
  - Healthy males:** 2020 GRS Southwest Region Teacher Mortality Table, set back one year and scaled at 95%. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.
  - Healthy females:** 2020 GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.

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

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

Year Ended 2023		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equities	24%	
Fixed income	23%	
Alternatives	52%	
Cash	1%	
<b>Total</b>	<b>100%</b>	<b>7%</b>

**Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability as of June 30, 2022. This is the same rate used for June 30, 2021. The 7.00% single discount rate was based on a long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.69%. Based on the stated assumptions and the projection of cash flows, the pension plan’s fiduciary net position and future contributions were sufficient to finance all projected future benefit payments of current plan members. As a result, 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 projections of cash flows used to determine the single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

**NOTE 5. OTHER INFORMATION (CONTINUED)**

Year Ended 2023 - District			
	1% Decrease	Current	1% Increase
	6.00%	Discount Rate	8.00%
		7.00%	

District's proportionate share of the net pension liability	\$	12,902,483	\$	9,515,692	\$	6,716,557
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Year Ended 2023 - Charter			
	1% Decrease	Current	1% Increase
	6.00%	Discount Rate	8.00%
		7.00%	

Charter's proportionate share of the net pension liability	\$	1,815,643	\$	1,339,052	\$	945,157
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**Pension Plan Fiduciary Net Position.** Detailed information about the pension plan’s fiduciary net position is available in separately issued NMERB’s financial reports. The reports can be found on NMERB’s Web site at [https://www.nmerb.org/Annual\\_reports.html](https://www.nmerb.org/Annual_reports.html).

**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN**

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

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

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

**Contributions.** Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Contributions to the Fund from the District were \$129,533 for the year ended June 30, 2023. Contributions to the Fund from the Charter were \$22,327 for the year ended June 30, 2023.

**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

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

**Cimarron Municipal Schools**

At June 30, 2023, the District reported a liability of \$1,743,236 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The District’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2022. At June 30, 2022, the District’s proportion was 0.07541%.

For the year ended June 30, 2023, the District recognized OPEB income of \$251,772.

At June 30, 2023, 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	\$ 28,995	\$ 258,385
Changes of assumptions	371,965	1,292,241
Net differences between projected and actual earnings on OPEB plan investments	24,038	-
Changes in proportion and differences between District contributions and proportionate share of contributions	461,946	176,563
District contributions subsequent to the measurement date	86,355	-
<b>Total</b>	<b>\$ 973,299</b>	<b>\$ 1,727,189</b>

\$86,355 reported as deferred outflows of resources related to OPEB represent District contributions made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amortization
2023	\$ (255,070)
2024	(210,328)
2025	(114,085)
2026	(136,047)
2027	(136,047)
Thereafter	-
<b>Total</b>	<b>\$ (851,577)</b>

**Moreno Valley High School Charter School (Component Unit)**

At June 30, 2023, the Charter reported a liability of \$246,144 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

The Charter’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2022. At June 30, 2022, the Charter’s proportion was 0.01065%.

For the year ended June 30, 2023, the Charter recognized OPEB income of \$43,185.

At June 30, 2023, the Charter 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	\$ 4,094	\$ 36,484
Changes of assumptions	52,521	182,464
Net differences between projected and actual earnings on OPEB plan investments	3,394	-
Changes in proportion and differences between Charter contributions and proportionate share of contributions	75,029	52,323
Charter contributions subsequent to the measurement date	14,885	-
<b>Total</b>	<b>\$ 149,923</b>	<b>\$ 271,271</b>

\$14,885 reported as deferred outflows of resources related to OPEB represent Charter contributions made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amortization
2023	\$ (38,002)
2024	(20,265)
2025	(12,661)
2026	(38,507)
2027	(26,798)
Thereafter	-
<b>Total</b>	<b>\$ (136,233)</b>



**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

**Actuarial assumptions.** The total OPEB liability was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, 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 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

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

The best estimates for the long-term expected rate of return are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
U.S. core fixed income	20.0%	0.4%
U.S. equity - large cap	20.0%	6.6%
Non U.S. - emerging markets	15.0%	9.2%
Non U.S. - developed equities	12.0%	7.3%
Private equity	10.0%	10.6%
Credit and structured finance	10.0%	3.1%
Real estate	5.0%	3.7%
Absolute return	5.0%	2.5%
U.S. equity - small/mid cap	3.0%	6.6%

**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

**Discount Rate.** The discount rate used to measure the Fund’s total OPEB liability is 5.42% as of June 30, 2022. 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 Authority'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, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 5.42% is the blended discount rate.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates.** The following presents the net OPEB liability of the District, calculated using the discount rate of 5.42% as of June 30, 2022, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.42%) or 1-percentage-point higher (6.42%) than the **current discount rate**:

Fiscal Year Ended 2023 - District		
1% Decrease	Current Discount Rate	1% Increase
4.42%	5.42%	6.42%
\$ 2,169,350	\$ 1,743,236	\$ 1,403,496

The following presents the net OPEB liability of the Charter, as well as what the Charter’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.42%) or 1-percentage-point higher (6.42%) than the **current discount rate**:

Fiscal Year Ended 2023 - Charter		
1% Decrease	Current Discount Rate	1% Increase
4.42%	5.42%	6.42%
\$ 306,311	\$ 246,144	\$ 198,173

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

Fiscal Year Ended 2023 - District		
1% Decrease	Current Trend Rates	1% Increase
\$ 1,396,786	\$ 1,743,236	\$ 2,038,503

**NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

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

Fiscal Year Ended 2023 - Charter		
Current		
1% Decrease	Trend Rates	1% Increase
\$ 197,225	\$ 246,144	\$ 287,835

**OPEB Plan Fiduciary Net Position.** Detailed information about the OPEB plan’s fiduciary net position is available in NMRHCA’s audited financial statements for the year ended June 30, 2023.

**NOTE 7. CONTINGENCIES**

**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.

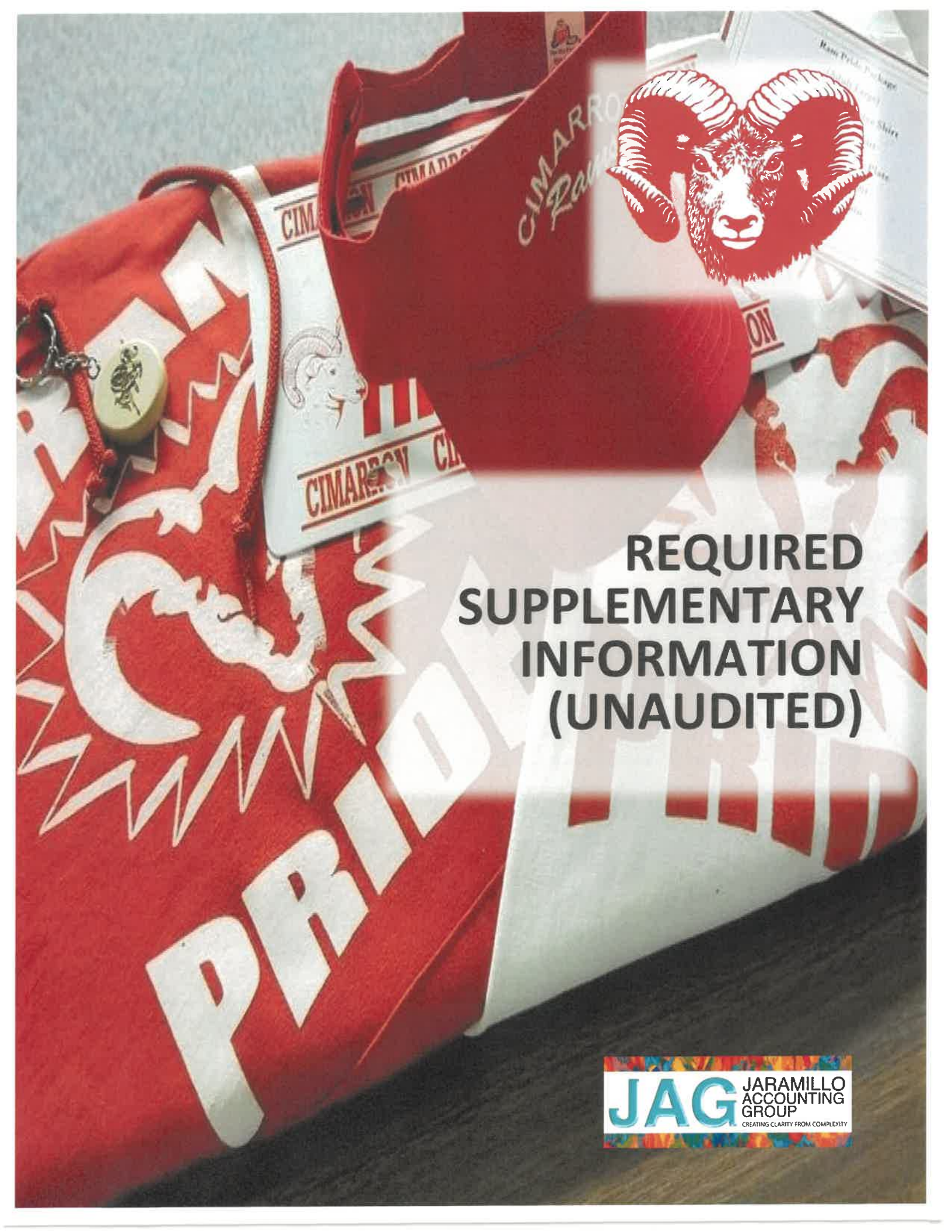
The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government’s counsel the resolution of these matters will not have a material adverse effect on the financial condition of the government.

**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 itself 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.

**NOTE 8. RESTATEMENT OF FUND BALANCES**

Certain funds were restated as cash, due to/from, and unearned revenue in the prior year and were not recorded correctly.

Fund #	Fund Name	Amount
11000	General Operating Fund	\$ 204,736
24330	ARP - ESSER III	(453)
24101	Title I IASA	(90,417)
24106	IDEA-B Entitlement	(25,503)
24109	IDEA-B Preschool	(4,282)
24154	Title II Teacher Quality	(12,455)
24189	Student Support & Academic Enrichment	(18,924)
24301	CARES Act - Education Stabilization	(9,862)
24305	Governor's Emergency Educ Relief	(18,400)
24308	CRRSA - ESSER II	(17,740)
24312	CRRSA Retention Stipend	(6,700)
<b>Total</b>		<b>\$ -</b>



**REQUIRED  
SUPPLEMENTARY  
INFORMATION  
(UNAUDITED)**

## Required Supplementary Information (Unaudited)

### SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN LAST 10 FISCAL YEARS\*

Fiscal Year	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	<b>0.11299%</b>	<b>0.10186%</b>	0.09575%	0.10624%	0.10632%	0.09587%	0.09403%	0.09209%	0.09349%
District's proportionate share of the net pension liability	\$ <b>9,515,692</b>	\$ <b>7,219,294</b>	\$ 19,404,590	\$ 8,050,126	\$ 12,642,863	\$ 10,654,482	\$ 6,766,806	\$ 5,964,915	\$ 5,334,279
District's covered employee payroll	\$ <b>4,345,029</b>	\$ <b>3,265,923</b>	\$ 3,379,116	\$ 3,117,044	\$ 2,970,833	\$ 2,730,075	\$ 2,684,101	\$ 2,617,732	\$ 2,577,459
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	<b>219%</b>	<b>221.05%</b>	574.25%	258.26%	425.57%	390.26%	252.11%	227.87%	206.96%
Plan fiduciary net position as a percentage of total pension liability	<b>64.87%</b>	<b>69.77%</b>	39.11%	64.13%	52.19%	52.95%	61.58%	63.97%	66.54%

\* 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.

*See Notes to Required Supplementary Information.*

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN  
LAST 10 FISCAL YEARS\***

	June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Statutory required contributions	\$ 745,172	\$ 580,096	\$ 461,561	\$ 477,458	\$ 433,179	\$ 413,661	\$ 378,353	\$ 373,090	\$ 363,865	
Contributions in relation to contractually required contributions	745,172	580,096	461,561	477,458	433,179	413,661	378,353	373,090	363,865	
Annual contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$4,345,029	\$3,829,503	\$3,265,923	\$3,379,116	\$3,117,044	\$2,970,833	\$2,730,075	\$2,684,101	\$2,617,732	
Contribution as a percentage of covered payroll	17.15%	15.15%	14.13%	14.13%	13.90%	13.92%	13.86%	13.90%	13.90%	

\* 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.

*See Notes to Required Supplementary Information.*

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
 RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN  
 LAST 10 FISCAL YEARS\***

	Fiscal Year Measurement Date	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017
District's proportion of the net OPEB liability		<b>0.07541%</b>	0.07426%	0.06321%	0.07011%	0.06911%	0.06228%
District's proportionate share of the net OPEB liability		<b>\$ 1,743,236</b>	\$ 2,443,414	\$ 2,654,130	\$ 2,273,239	\$ 3,005,148	\$ 2,822,326
District's covered employee payroll		<b>\$ 3,578,408</b>	\$ 3,586,213	\$ 3,379,116	\$ 3,102,698	\$ 2,951,013	\$ 2,673,584
District's proportionate share of the net OPEB liability as a percentage of its covered employee payroll		<b>48.72%</b>	68.13%	78.55%	73.27%	101.83%	105.56%
RHCA Plan fiduciary net position as a percentage of the total pension liability		<b>33.33%</b>	25.39%	16.50%	18.92%	13.14%	11.34%

\*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.

*See Notes to Required Supplementary Information.*

**SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS  
 RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN  
 LAST 10 FISCAL YEARS\***

	June 30,					
	2023	2022	2021	2020	2019	2018
Contractually required contribution	\$ 86,355	\$ 76,603	\$ 71,724	\$ 67,316	\$ 62,107	\$ 58,987
Contributions in relation to the contractually required contribution	<u>86,355</u>	<u>76,603</u>	<u>71,724</u>	<u>67,316</u>	<u>62,107</u>	<u>58,987</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 4,317,750	\$ 3,830,393	\$ 3,586,213	\$ 3,379,116	\$ 3,102,698	\$ 2,951,013
Contributions as a percentage of covered-employee payroll	2.00%	2.00%	2.00%	1.99%	2.00%	2.00%

\*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.

*See Notes to Required Supplementary Information.*



# Notes to Required Supplementary Information (Unaudited)

JUNE 30, 2023

## ERB PLAN

**Changes in benefit provisions.** There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022.

**Changes in assumptions and methods.** Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The Board adopted new assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019. No changes have been made to the assumptions since the prior valuation.

## RHCA PLAN

In the total OPEB liability measured as of June 30, 2022, changes in assumptions include adjustments resulting from an increase in the discount rate from 3.62% to 5.42%.



# SUPPLEMENTARY INFORMATION



# General Fund Descriptions

JUNE 30, 2023

**OPERATING FUND (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 (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 (14000)** – Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students.

**FOREST RESERVE, AD VALOREM, & OIL/GAS TAX FUND (15200)** – Accounts for funding from Schools and Roads - Grants to States (Forest Reserve) as shared receipts from the National Forests and supplemental mandatory appropriations with States in which the National Forests are situated and to account for tax receipts allocated to the general fund.

**COMBINING BALANCE SHEET – GENERAL FUNDS  
JUNE 30, 2023**

	11000	13000	14000	15200	Total General
	Operational	Transportation	Instructional	Forest Reserve, Ad Valorem, & Oil/Gas Tax	Funds
	Fund	Fund	Fund	Fund	
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash	\$ -	\$ -	\$ -	\$ 37,752	\$ 37,752
Receivables					
Taxes	-	-	-	18,741	18,741
Due from other governments	-	39,094	-	-	39,094
Leases receivable	73,047	-	-	-	73,047
Prepaid expenditures	-	-	-	-	-
Food Inventory	-	-	-	-	-
Due from other funds	960,220	-	-	-	960,220
<b>Total assets</b>	<b>\$ 1,033,267</b>	<b>\$ 39,094</b>	<b>\$ -</b>	<b>\$ 56,493</b>	<b>\$ 1,128,854</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>					
<b>Current Liabilities</b>					
Accounts payable	\$ 6,265	\$ 237	\$ -	\$ -	\$ 6,502
Cash overdraft	247,030	-	-	-	247,030
Payroll liabilities - held payments	399,075	-	-	-	399,075
Due to other funds	-	38,857	-	-	38,857
<b>Total liabilities</b>	<b>652,370</b>	<b>39,094</b>	<b>-</b>	<b>-</b>	<b>691,464</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - tax revenues	\$ -	\$ -	\$ -	\$ 9,964	\$ 9,964
Unavailable revenue - leases	73,047	-	-	-	73,047
<b>Total deferred inflows of resources</b>	<b>73,047</b>	<b>-</b>	<b>-</b>	<b>9,964</b>	<b>83,011</b>
<b>FUND BALANCES</b>					
Restricted for					
Transportation	-	-	-	-	-
Instructional materials	-	-	-	-	-
Committed to					
Subsequent year's expenditures	-	-	-	-	-
Unassigned	307,850	-	-	46,529	354,379
<b>Total fund balances</b>	<b>307,850</b>	<b>-</b>	<b>-</b>	<b>46,529</b>	<b>354,379</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 1,033,267</b>	<b>\$ 39,094</b>	<b>\$ -</b>	<b>\$ 56,493</b>	<b>\$ 1,128,854</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GENERAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	11000	13000	14000	15200	
	Operational	Transportation	Instructional	Forest Reserve, Ad Valorem, & Oil/Gas Tax	Total General
	Fund	Fund	Materials	Fund	Fund
<b>REVENUES</b>					
Taxes					
Property taxes	\$ -	\$ -	\$ -	\$ 178,754	\$ 178,754
Oil and gas	-	-	-	20,237	20,237
Intergovernmental revenue					
State grants	5,019,148	-	-	-	5,019,148
Federal grants	9,218	-	-	-	9,218
Transportation distribution	-	426,758	-	-	426,758
Charges for services	-	-	-	-	-
Miscellaneous	19,953	-	-	-	19,953
Investment and interest income	16,920	-	-	-	16,920
<b>Total revenues</b>	<b>5,065,239</b>	<b>426,758</b>	<b>-</b>	<b>198,991</b>	<b>5,690,988</b>
<b>EXPENDITURES</b>					
Current					
Instruction	3,531,215	-	34,141	3,444	3,568,800
Support services					
Students	623,368	-	-	9,511	632,879
Instruction	3,025	-	-	-	3,025
General administration	332,924	-	-	1,760	334,684
School administration	255,724	-	-	-	255,724
Central services	18,489	-	-	144,388	162,877
Operation & maintenance of plant	775,927	-	-	-	775,927
Student transportation	-	428,224	-	-	428,224
<b>Total expenditures</b>	<b>5,540,672</b>	<b>428,224</b>	<b>34,141</b>	<b>159,103</b>	<b>6,162,140</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(475,433)</b>	<b>(1,466)</b>	<b>(34,141)</b>	<b>39,888</b>	<b>(471,152)</b>
<b>Other financing sources (uses)</b>					
Transfers out	(331)	-	-	-	(331)
Transfers in	8,539	-	-	-	8,539
<b>Total other financing sources</b>	<b>8,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,208</b>
<b>Net changes in fund balances</b>	<b>(467,225)</b>	<b>(1,466)</b>	<b>(34,141)</b>	<b>39,888</b>	<b>(462,944)</b>
Fund balances, beginning of year	570,339	1,466	34,141	6,641	612,587
Restatement	204,736	-	-	-	204,736
Fund balances, beginning of year, as restated	775,075	1,466	34,141	6,641	817,323
<b>Fund balances, end of year</b>	<b>\$ 307,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,529</b>	<b>\$ 354,379</b>

See Accompanying Notes.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – OPERATIONAL FUND (11000)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State grants	4,834,515	5,018,425	5,019,148	723
Intergovernmental - Federal grants	-	-	9,218	9,218
Charges for services	63,060	77,910	77,636	(274)
Investment and income	5,622	5,622	19,953	14,331
Miscellaneous	19,110	19,110	15,676	(3,434)
<b>Total revenues</b>	<b>4,922,307</b>	<b>5,121,067</b>	<b>5,141,631</b>	<b>20,564</b>
<b>EXPENDITURES</b>				
Current				
Instruction	3,573,338	3,673,338	3,382,744	290,594
Support services				
Students	645,792	650,765	623,395	27,370
Instruction	6,000	6,000	3,025	2,975
General administration	296,385	354,805	333,228	21,577
School administration	271,881	269,315	255,724	13,591
Central services	18,709	18,709	18,489	220
Operation & maintenance of plant	433,188	724,986	775,944	(50,958)
Student transportation	-	-	-	-
<b>Total expenditures</b>	<b>5,245,293</b>	<b>5,697,918</b>	<b>5,392,549</b>	<b>305,369</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(322,986)</b>	<b>(576,851)</b>	<b>(250,918)</b>	<b>325,933</b>
<b>Other financing sources</b>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	8,539	8,539
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>8,539</b>	<b>8,539</b>
<b>Net changes in fund balances</b>	<b>(322,986)</b>	<b>(576,851)</b>	<b>(242,379)</b>	<b>\$ 334,472</b>
Beginning cash balance budgeted	-	-	-	-
<b>Total budget excess (deficiency)</b>	<b>\$ (322,986)</b>	<b>\$ (576,851)</b>		
<b>Reconciliation to GAAP Basis</b>				
Restatement			204,736	
Adjustments to revenues			(225,423)	
Adjustments to expenditures			577	
Net change in fund balance (GAAP basis)			(20,110)	
Fund balance at beginning of the year			570,339	
<b>Fund balance at the end of the year</b>			<b>\$ 307,850</b>	

See Accompanying Notes.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – TRANSPORTATION FUND (13000)  
FOR THE YER ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and Gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Transportation distribution	427,397	427,397	388,540	(38,857)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>427,397</b>	<b>427,397</b>	<b>388,540</b>	<b>(38,857)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	427,397	428,273	428,273	-
<b>Total expenditures</b>	<b>427,397</b>	<b>428,273</b>	<b>428,273</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(876)</b>	<b>(39,733)</b>	<b>\$ (38,857)</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>(876)</b>	<b>(39,733)</b>	
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ -</b>	<b>\$ (876)</b>		
<b>Reconciliation to GAAP Basis</b>				
Adjustments to revenues			38,217	
Adjustments to expenditures			50	
Net change in fund balance (GAAP basis)			38,267	
Fund balance at beginning of the year			1,466	
<b>Fund balance at the end of the year</b>			<b>\$ -</b>	

See Accompanying Notes.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – INSTRUCTIONAL MATERIALS FUND (14000)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Instruction	34,141	34,141	34,141	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
<b>Total expenditures</b>	<u>34,141</u>	<u>34,141</u>	<u>34,141</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(34,141)</u>	<u>(34,141)</u>	<u>(34,141)</u>	<u>\$ -</u>
<b>Net changes in fund balances</b>	<u>(34,141)</u>	<u>(34,141)</u>	<u>(34,141)</u>	
Beginning cash balance budgeted	<u>-</u>	<u>-</u>		
<b>Total budget excess (deficiency)</b>	<u>\$ (34,141)</u>	<u>\$ (34,141)</u>		
<b>Reconciliation to GAAP Basis</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			-	
Fund balance at beginning of the year			<u>34,141</u>	
<b>Fund balance at the end of the year</b>			<u>\$ -</u>	

See Accompanying Notes.



**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – FOREST RESERVE, AD VALOREM, & OIL/GAS TAX FUND (15200)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 172,680	\$ 172,680	\$ 175,967	\$ 3,287
Oil and Gas	6,593	6,593	20,888	14,295
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>179,273</u>	<u>179,273</u>	<u>196,855</u>	<u>17,582</u>
<b>EXPENDITURES</b>				
Current				
Instruction	-	7,500	3,443	4,057
Support services				
Students	-	9,520	9,511	9
Instruction	9,636	2,136	-	2,136
General administration	11,544	11,529	1,760	9,769
School administration	-	-	-	-
Central services	158,093	148,588	144,388	4,200
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
<b>Total expenditures</b>	<u>179,273</u>	<u>179,273</u>	<u>159,102</u>	<u>20,171</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>37,753</u>	<u>\$ 37,753</u>
<b>Net changes in fund balances</b>	-	-	37,753	
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<u>\$ -</u>	<u>\$ -</u>		
<b>Reconciliation to GAAP Basis</b>				
Adjustments to revenues			2,135	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>2,135</u>	
Fund balance at beginning of the year			6,641	
<b>Fund balance at the end of the year</b>			<u>\$ 46,529</u>	

See Accompanying Notes.

# Nonmajor Governmental Fund Descriptions

JUNE 30, 2023

## NONMAJOR SPECIAL REVENUE FUNDS

**FOOD SERVICE (Fund No. 21000)** - This program provides financing for the school breakfast and lunch program. Funding is provided from fees from patrons and USDA food reimbursements, under the National School Lunch Act of 1946, as amended, Public Law 79-396, Sections 2-4, 60 Stat. 230, 42 U.S.C. 1751 et seq.; 80 stat. 889, as amended; 84 stat. 270; and the Child Nutrition Act of 1966, as amended, Sections 4 and 10. Public Law 89-642, 80 stat. 886, 889, 42 U.S.C. 1773, 1779; Public Law 99-591, 100 stat. 3341; Public Law 100-71, 101 stat. 430.

**ATHLETICS (Fund No. 22000)** - This fund provides financing for school athletic activities. Funding is provided by fees from patrons.

**NON-INSTRUCTIONAL SUPPORT (Fund No. 23000)** - To account for revenue and expenditures associated with the District's non-instructional support activities (primarily after-school activities).

**TITLE I (Fund No. 24101)** - To help local education agencies (LEAs) and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards. Funding authorization: Elementary and Secondary Education Act of 1965, Title I, Part A, 20 U.S.C. 6301 et seq.

**ENTITLEMENT IDEA-B (Fund No. 24106)** - 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)** - 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 VEGETABLE (Fund No. 24118)** - The New Mexico Public Education Department (PED) has granted its final FY21-22 subawards for funding through the USDA FFVP, which makes funding available to School Food Authorities (SFAs) Elementary School Sites to offer nutritious Fresh Fruit and Vegetables to students in the classroom. Authorization granted under National School Lunch Act, as amended, 42 U.S.C. 1769.

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

**CHARTER SCHOOLS (Fund No. 24146)** - Federal flow through funding geared towards promoting the setup, continuation, and thriving of charter schools.

**TITLE II TEACHER QUALITY (Fund No. 24154)** - To provide grants to State Education Agencies (SEAs) on a formula basis to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in the academic achievement. Authorization is granted through the Elementary and Secondary Education Act of 1965, as amended, Title II, Part A, Public Law 107-110.

**STUDENT SUPPORT AND ACADEMIC ENRICHMENT (Fund No. 24189)** - 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.

**CARES ACT - EDUCATION STABILIZATION (Fund No. 24301)** - The ESSER Fund is a highly flexible federal program designed to provide local education agencies (LEAs) with funding to meet a diverse array of educational and COVID response related needs. By law, awards from the ESSER Fund are based on LEAs' proportional share of final 2019-20 Title I, Part A allocations received. Authorization: Title The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136.

**CARES ACT - GEER CONNECTIVITY (Fund No. 24305)** - Governor's Emergency Education Relief Fund to provide internet access for students without access at home. Authorization: Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136. Authorization: Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136.

**CRRSA ACT - ESSER II (Fund No. 24308)** - To provide local education agencies with funding to safely reopen schools, measure and effectively address significant learning loss, and to mitigate the impact of COVID-19. LEAs must expend all ESSER (24301) funds and submit the associated requests for reimbursement before expending any of the ESSER II (24308) funds. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Education Relief Fund (ESSER II Fund).

**CRRSA RETENTION STIPEND (Fund No. 24312)** - A retention stipend in the amount of \$100 is available if an eligible employee was required to work, and did work, in-person, physically on school district, charter school, or school premises at least 50% of their paid hours or more, between September 8, 2020 and February 19, 2021. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Education Relief Fund (ESSER II SEA Reserve)

**IDEA B/AMERICAN RESCUE PLAN ACT (Fund No. 24346)** – Federal funding aid in response to the COVID-19 pandemic, distributed with the specific purpose of assisting with Special Education Student needs. Authorization: 2 C.F.R. Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 1 2 C.F.R. Part 3474: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 2 C.F.R. Part 3485: *Non-procurement Debarment and Suspension*.

**IDEA/AMERICAN RESCUE PLAN ACT OF 2021 (ARP) PRESCHOOL (Fund No. 24349)** - Federal funding aid in response to the COVID-19 pandemic, distributed with the specific purpose of assisting with Special Education Preschool Student needs. Funding under this award must be used in compliance with the applicable provisions of IDEA B. 2 C.F.R. Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Authorization: 2 C.F.R. Part 3474: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 2 C.F.R. Part 3485: *Non-procurement Debarment and Suspension*.

**TITLE XIX MEDICAID (Fund No. 25153)** - To provide financial assistance from the Federal government which flows-through the State of New Mexico to school districts, for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women and the aged who meet income and resource requirements, and other categorically-eligible groups. The program is funded by the U.S. government under the Social Security Act, Title XIX, as amended; Public Laws 92-223, 92-602, 93-66, 93-233, 96-499, 97-35, 97-2248, 98-369, 99-272, 99-509, 100-93, 100-202, 100-203, 100-360, 100-436, 100-485, 100-647, 101-166, 101-234, 101-239, 101-508, 101-517, 102-234, 102-170, 102-394, 103-66, 103-14, 103-333, 104-91, 104-191, 104-193, 104-208, and 104-134; Balanced Budget Act of 1997, Public Law 105-33.

**RURAL EDUCATION ACHIEVEMENT (Fund No. 25233)** - To account for funds received under the Small Rural School Achievement Program to enhance education.

**ED FELLOWS (Fund No. 26107)** - Educator Fellows is a two-year program managed by the New Mexico Public Education Department. The program uses funds made available through the American Rescue Plan Act to promote two major goals: (1) Create a new teacher/educator pipeline for schools in New Mexico. (2) Improve adult to student ratios in classrooms as the state recovers from the COVID-19 pandemic. Improving the ratio allows educators to provide targeted small group intervention for a broad range of needs.

**TURNER FOUNDATION (Fund No. 26156)** - The purpose of this grant is to enhance the curriculum by utilizing nontraditional teaching methods (real life learning).

**A PLUS FOR ENERGY (Fund No. 26179)** - 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.

**LIBRARY GO BONDS 2012 (Fund No. 27107)** - Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3).

**INSTRUCTIONAL MATERIALS SPECIAL APPROPRIATION (Fund No. 27109)** - 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 IMPLEMENTATION GRANT (Fund No. 27127)** - State funding supporting the implementation of new and developing community schools.

**FEMININE HYGIENE (Fund No. 27130)** - To purchase feminine hygiene products for students.

**PRE-K INITIATIVE (Fund No. 27149)** - The pre-k program shall address the total development needs of preschool children, including physical, cognitive, social, and emotional needs, and shall include health care, nutrition, safety, and multicultural sensitivity.

**BREAKFAST FOR ELEMENTARY STUDENTS (Fund No. 27155)** - 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.

**SCHOOL BUSES (Fund No. 27178)** - To purchase and equip 1 district-owned school bus. Authority: Laws of 2019, Chapter 277, Section 57.

**SCHOOL LUNCH CO-PAY (Fund No. 27201)** – The legislature appropriated funding to cover the cost of eliminating reduced-price copayments. Authorization: 2020 New Mexico House Bill 10.

**PEDIATRIC AUTISM/SPECIAL NEEDS CLASSROOM EQUIPMENT (Fund No. 27414)** - The legislature appropriated funding for the purchase and installation of information technology and related equipment, furniture, and infrastructure, including color printers, in classrooms for special needs students.

**DOH COVID TESTING PROGRAM (Fund No. 28211)** - To strengthen school health services infrastructure and may be used to prevent, mitigate, and reduce the consequences of COVID infections.

**CS / LANGE FOUNDATION (Fund No. 29102)** - To account for local grants awarded to provide additional funding for specific projects.

**SCHOOL BASED HEALTH CENTER (Fund No. 29130)** - To account for funds administered by the Department of Health and the County of Dona Ana in support of providing Primary Care and Mental Health Service on school campus.

### **NONMAJOR CAPITAL PROJECT FUNDS**

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

**PUBLIC SCHOOL CAPITAL OUTLAY (Fund No. 31200)** - The purpose of this fund is to account for funding provided to the District the State of New Mexico for capital improvement projects approved by the Public School Capital Outlay Council. Funding is authorized by NMAC 6.20.2 through the New Mexico Public Education Department. No minimum balance required according to legislation.

**CAPITAL IMPROVEMENTS HB-33 (Fund No. 31600)** - The fund provides financing for the purchase of equipment and capital improvements to School District property. Funding received from a 5 mill property tax levy and interest earned on investments, per House Bill 33.

**CAPITAL IMPROVEMENTS SB-9 (State, State Match) (Fund No. 31700 & 31703)** - 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.

**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	Special Revenue	Capital Projects	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
Restricted cash	\$ 477,080	\$ 10,328	\$ 487,408
Accounts receivable			
Property taxes	-	6,671	6,671
Intergovernmental	-	-	-
Due from other governments	256,940	-	256,940
Prepaid expenditures	-	-	-
Food Inventory	-	-	-
Due from other funds	-	-	-
<b>Total assets</b>	<b>\$ 734,020</b>	<b>\$ 16,999</b>	<b>\$ 751,019</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 1,017	\$ -	\$ 1,017
Accrued payroll liabilities	-	-	-
Due to other funds	256,050	-	256,050
Due to other government	-	-	-
Unearned revenues	-	-	-
<b>Total liabilities</b>	<b>257,067</b>	<b>-</b>	<b>257,067</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	6,671	6,671
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted for food services	90,610	-	90,610
Restricted for extracurricular activities	140,620	-	140,620
Restricted for grantor restrictions	245,723	-	245,723
Restricted for education	-	-	-
Restricted for capital projects	-	10,328	10,328
Restricted for debt service	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>476,953</b>	<b>10,328</b>	<b>487,281</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 734,020</b>	<b>\$ 16,999</b>	<b>\$ 751,019</b>

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue	Capital Projects	Total
<b>REVENUES</b>			
Taxes			
Property taxes	\$ -	49	\$ 49
Oil and gas	-	-	-
State grants	316,949	114,338	431,287
Federal grants	1,116,034	-	1,116,034
Contributions - private grants	89,194	-	89,194
Charges for services	259,309	-	259,309
Miscellaneous	-	-	-
Investment and Interest income	697	-	697
<b>Total revenues</b>	<b>1,782,183</b>	<b>114,387</b>	<b>1,896,570</b>
<b>EXPENDITURES</b>			
Current			
Instruction	646,791	-	646,791
Support services			
Students	219,066	-	219,066
Instruction	71,074	-	71,074
General administration	2,326	1	2,327
School administration	591	-	591
Central services	46,113	-	46,113
Operation & maintenance of plant	86,959	-	86,959
Student transportation	2,039	-	2,039
Other support services	-	-	-
Food services operations	354,776	-	354,776
Community services	-	-	-
Capital outlay	-	111,627	111,627
Debt service			
Principal retirement	-	-	-
Bond Interest paid	-	-	-
Other	-	-	-
<b>Total expenditures</b>	<b>1,429,735</b>	<b>111,628</b>	<b>1,541,363</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>352,448</b>	<b>2,759</b>	<b>355,207</b>
<b>Other financing sources (uses)</b>			
Bond proceeds	-	-	-
Transfers out	(14,305)	-	(14,305)
Transfers in	6,097	-	6,097
<b>Total other financing sources (uses)</b>	<b>(8,208)</b>	<b>-</b>	<b>(8,208)</b>
<b>Net changes in fund balances</b>	<b>344,240</b>	<b>2,759</b>	<b>346,999</b>
Fund balances, beginning of year	336,996	7,569	344,565
Restatement	(204,283)	-	(204,283)
Fund balances, beginning of year, as restated	132,713	7,569	140,282
<b>Fund balances, end of year</b>	<b>\$ 476,953</b>	<b>\$ 10,328</b>	<b>\$ 487,281</b>

See Accompanying Notes.

**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023**

	21000	22000	23000	24101
	Food Service	Athletics	Non- Instructional Support	Title I IASA
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ 90,610	\$ 26,367	\$ 114,380	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	90,417
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 90,610</b>	<b>\$ 26,367</b>	<b>\$ 114,380</b>	<b>\$ 90,417</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 127	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	90,417
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>90,417</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	90,610	-	-	-
Restricted for extracurricular activities	-	26,367	114,253	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>90,610</b>	<b>26,367</b>	<b>114,253</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 90,610</b>	<b>\$ 26,367</b>	<b>\$ 114,380</b>	<b>\$ 90,417</b>

See Accompanying Notes.

**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	24106	24109	24118	24132
	IDEA-B Entitlement	IDEA-B Preschool	Fresh Fruits and Vegetables	IDEA-B Results Plan
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	25,308	3,528	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 25,308</b>	<b>\$ 3,528</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 890	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	24,418	3,528	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>25,308</b>	<b>3,528</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 25,308</b>	<b>\$ 3,528</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.



COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	24146	24154	24189	24301
	Charter	Title II	Student	CARES Act -
	Schools	Teacher	Support &	Education
		Quality	Academic	Stabilization
			Enrichment	
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	5,887	10,106	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 5,887</b>	<b>\$ 10,106</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	5,887	10,106	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>5,887</b>	<b>10,106</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ 5,887</b>	<b>\$ 10,106</b>	<b>\$ -</b>

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	24305	24308	24312	24346
	Governor's Emergency Educ Relief	CRRSA - ESSER II	CRRSA Retention Stipend	IDEA-B ARP Act
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	47,267	-	8,321
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 47,267</b>	<b>\$ -</b>	<b>\$ 8,321</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	47,267	-	8,321
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>47,267</b>	<b>-</b>	<b>8,321</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ 47,267</b>	<b>\$ -</b>	<b>\$ 8,321</b>

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	24349	25153	25233	26107
	IDEA ARP Preschool	Title XIX Medicaid	Rural Education Achievement	Ed Fellows
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	952	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	952	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	26156	26179	27107	27109
	Turner	A Plus for	2012 GO	Instructional
	Foundation	Energy	Bonds- Student Library Fund	Materials Special Approp
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ 16,898	\$ 871	\$ -	1
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	6,192	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 16,898</b>	<b>\$ 871</b>	<b>\$ 6,192</b>	<b>\$ 1</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	6,192	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>6,192</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	16,898	871	-	1
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>16,898</b>	<b>871</b>	<b>-</b>	<b>1</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 16,898</b>	<b>\$ 871</b>	<b>\$ 6,192</b>	<b>\$ 1</b>

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	27127	27130	27149	27155
	Community Schools Implementation	Feminine Hygiene	Pre-K Initiative	Breakfast for Elementary Students
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	14,075	-	44,887	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 14,075</b>	<b>\$ -</b>	<b>\$ 44,887</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	14,075	-	44,887	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>14,075</b>	<b>-</b>	<b>44,887</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 14,075</b>	<b>\$ -</b>	<b>\$ 44,887</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	27178	27201	27414	28211
	School Buses	School Lunch Co-Pay	Special Needs Classroom Equipment	NM Schools COVID-19 Testing
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ -	\$ 1,909	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 1,909</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	1,909	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>1,909</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ 1,909</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 JUNE 30, 2023

	29102	29130	
	CS/Lange Foundation	School Based Health Center	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
Restricted cash	\$ 216,044	\$ 10,000	\$ 477,080
Accounts receivable			
Taxes	-	-	-
Due from other governments	-	-	256,940
Prepaid expenditures	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
<b>Total assets</b>	<b>\$ 216,044</b>	<b>\$ 10,000</b>	<b>\$ 734,020</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 1,017
Accrued payroll liabilities	-	-	-
Due to other funds	-	-	256,050
Due to other government	-	-	-
Unearned revenues	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>257,067</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	-	-
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted for food services	-	-	90,610
Restricted for extracurricular activities	-	-	140,620
Restricted for grantor restrictions	216,044	10,000	245,723
Restricted for education	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>216,044</b>	<b>10,000</b>	<b>476,953</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 216,044</b>	<b>\$ 10,000</b>	<b>\$ 734,020</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2023**

	21000	22000	23000	24101
	Food Service	Athletics	Non- Instructional Support	Title I IASA
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas				
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	236,579	-	-	230,236
Contributions - private grants	-	-	-	-
Charges for services	51,688	20,884	116,995	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	697	-
<b>Total revenues</b>	<b>288,267</b>	<b>20,884</b>	<b>117,692</b>	<b>230,236</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	16,881	116,453	78,735
Support services				
Students	-	-	-	-
Instruction	-	-	-	61,084
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	345,606	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>345,606</b>	<b>16,881</b>	<b>116,453</b>	<b>139,819</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(57,339)</b>	<b>4,003</b>	<b>1,239</b>	<b>90,417</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	5,766	-	-	-
<b>Total other financing sources (uses)</b>	<b>5,766</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(51,573)</b>	<b>4,003</b>	<b>1,239</b>	<b>90,417</b>
Fund balances, beginning of year	142,183	22,364	113,014	-
Restatement	-	-	-	(90,417)
Fund balances, beginning of year, as restated	142,183	22,364	113,014	(90,417)
<b>Fund balances, end of year</b>	<b>\$ 90,610</b>	<b>\$ 26,367</b>	<b>\$ 114,253</b>	<b>\$ -</b>

See Accompanying Notes.



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	24106	24109	24118	24132
	IDEA-B Entitlement	IDEA-B Preschool	Fresh Fruits and Vegetables	IDEA-B Results Plan
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	147,528	18,835	16,003	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
<b>Total revenues</b>	<b>147,528</b>	<b>18,835</b>	<b>16,003</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current				
Instruction	73,927	12,241	-	-
Support services				
Students	20,729	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	5,000	-	-	(6,537)
Central services	22,369	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	9,170	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>122,025</b>	<b>12,241</b>	<b>9,170</b>	<b>(6,537)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>25,503</b>	<b>6,594</b>	<b>6,833</b>	<b>6,537</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(5,766)	(6,537)
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(5,766)</b>	<b>(6,537)</b>
<b>Net changes in fund balances</b>	<b>25,503</b>	<b>6,594</b>	<b>1,067</b>	<b>-</b>
Fund balances, beginning of year	-	(2,312)	(1,067)	-
Restatement	(25,503)	(4,282)	-	-
Fund balances, beginning of year, as restated	(25,503)	(6,594)	(1,067)	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	24146	24154	24189	24301
	Charter Schools	Title II Teacher Quality	Student Support & Academic Enrichment	CARES Act - Education Stabilization
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	20,608	29,030	16,966
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>20,608</b>	<b>29,030</b>	<b>16,966</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	4,353	10,000	-
Support services				
Students	-	-	-	-
Instruction	-	3,799	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>8,152</b>	<b>10,000</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>12,456</b>	<b>19,030</b>	<b>16,966</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	(2,002)
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,002)</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>12,456</b>	<b>19,030</b>	<b>14,964</b>
Fund balances, beginning of year	-	(1)	(106)	(5,102)
Restatement	-	(12,455)	(18,924)	(9,862)
Fund balances, beginning of year, as restated	-	(12,456)	(19,030)	(14,964)
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	24305 Governor's Emergency Educ Relief	24308 CRRSA - ESSER II	24312 CRRSA Retention Stipend	24346 IDEA-B ARP Act
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	18,400	259,795	6,700	20,811
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>18,400</b>	<b>259,795</b>	<b>6,700</b>	<b>20,811</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	35,375	-	20,811
Support services				
Students	-	92,949	-	-
Instruction	-	-	-	-
General administration	-	900	-	-
School administration	-	2,128	-	-
Central services	-	23,744	-	-
Operation & maintenance of plant	-	86,959	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>242,055</b>	<b>-</b>	<b>20,811</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>18,400</b>	<b>17,740</b>	<b>6,700</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>18,400</b>	<b>17,740</b>	<b>6,700</b>	<b>-</b>
Fund balances, beginning of year	-	-	-	-
Restatement	(18,400)	(17,740)	(6,700)	-
Fund balances, beginning of year, as restated	(18,400)	(17,740)	(6,700)	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	24349	25153	25233	26107
	IDEA ARP Preschool	Title XIX Medicaid	Rural Education Achievement	Ed Fellows
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	952	67,664	25,927	-
Contributions - private grants	-	-	-	89,194
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>952</b>	<b>67,664</b>	<b>25,927</b>	<b>89,194</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	21,062	89,194
Support services				
Students	952	67,664	2,826	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	2,039	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>952</b>	<b>67,664</b>	<b>25,927</b>	<b>89,194</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances, beginning of year	-	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	26156	26179	27107	27109
	Turner	A Plus for Energy	2012 GO Bonds- Student Library	Instructional Materials Special
	Foundation		Fund	Approp
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	14,013	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>14,013</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current				
Instruction	484	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	6,191	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>484</b>	<b>-</b>	<b>6,191</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(484)</b>	<b>-</b>	<b>7,822</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(484)</b>	<b>-</b>	<b>7,822</b>	<b>-</b>
Fund balances, beginning of year	17,382	871	(7,822)	1
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	17,382	871	(7,822)	1
<b>Fund balances, end of year</b>	<b>\$ 16,898</b>	<b>\$ 871</b>	<b>\$ -</b>	<b>\$ 1</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	27127	27130	27149	27155
	Community Schools			Breakfast for
	Implementation	Feminine Hygiene	Pre-K Initiative	Elementary Students
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	33,946	-	159,775	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>33,946</b>	<b>-</b>	<b>159,775</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	159,775	-
Support services				
Students	33,946	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>33,946</b>	<b>-</b>	<b>159,775</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	-	-	-	331
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331</b>
Fund balances, beginning of year	-	-	-	(331)
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	(331)
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	27178	27201	27414	28211
	School Buses	School Lunch Co-Pay	Special Needs Classroom Equipment	NM Schools COVID-19 Testing
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas				
Intergovernmental - State grants	97,306	1,909	-	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>97,306</b>	<b>1,909</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>97,306</b>	<b>1,909</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>97,306</b>	<b>1,909</b>	<b>-</b>	<b>-</b>
Fund balances, beginning of year	(97,306)	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	(97,306)	-	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ 1,909</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	29102	29130	Total
	CS/Lange Foundation	School Based Health Center	
<b>REVENUES</b>			
Taxes			
Property taxes	\$ -	\$ -	\$ -
Oil and gas			
Intergovernmental - State grants	-	10,000	316,949
Intergovernmental - Federal grants	-	-	1,116,034
Contributions - private grants	-	-	89,194
Charges for services	69,742	-	259,309
Miscellaneous	-	-	-
Investment and Interest income	-	-	697
<b>Total revenues</b>	<b>69,742</b>	<b>10,000</b>	<b>1,782,183</b>
<b>EXPENDITURES</b>			
Current			
Instruction	7,500	-	646,791
Support services			
Students	-	-	219,066
Instruction	-	-	71,074
General administration	1,426	-	2,326
School administration	-	-	591
Central services	-	-	46,113
Operation & maintenance of plant	-	-	86,959
Student transportation	-	-	2,039
Other support services	-	-	-
Food services operations	-	-	354,776
Community services	-	-	-
Capital outlay	-	-	-
Debt service			
Principal retirement	-	-	-
Bond interest paid	-	-	-
Other	-	-	-
<b>Total expenditures</b>	<b>8,926</b>	<b>-</b>	<b>1,429,735</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>60,816</b>	<b>10,000</b>	<b>352,448</b>
<b>Other financing sources (uses)</b>			
Transfers out	-	-	(14,305)
Transfers in	-	-	6,097
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(8,208)</b>
<b>Net changes in fund balances</b>	<b>60,816</b>	<b>10,000</b>	<b>344,240</b>
Fund balances, beginning of year	155,228	-	336,996
Restatement	-	-	(204,283)
Fund balances, beginning of year, as restated	155,228	-	132,713
<b>Fund balances, end of year</b>	<b>\$ 216,044</b>	<b>\$ 10,000</b>	<b>\$ 476,953</b>

See Accompanying Notes.



COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
 JUNE 30, 2023

	31200	31600	31703	
	Public School	Capital	SB-9 State	
	Capital Outlay	Improvements	Match Cash	Total
		HB-33		
<b>ASSETS</b>				
<b>Current Assets</b>				
Restricted cash	\$ 10,272	\$ 55	\$ 1	\$ 10,328
Accounts receivable				
Taxes	-	6,671	-	6,671
Intergovernmental	-	-	-	-
<b>Total assets</b>	<b>\$ 10,272</b>	<b>\$ 6,726</b>	<b>\$ 1</b>	<b>\$ 16,999</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	6,671	-	6,671
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>6,671</b>	<b>-</b>	<b>6,671</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted for				
Capital projects	10,272	55	1	10,328
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>10,272</b>	<b>55</b>	<b>1</b>	<b>10,328</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 10,272</b>	<b>\$ 6,726</b>	<b>\$ 1</b>	<b>\$ 16,999</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	31200	31600	31703	
	Public School	Capital	SB-9 State	
	Capital Outlay	Improvements	Match Cash	Total
		HB-33		
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ 49	\$ -	\$ 49
Intergovernmental - State grants	100,000	-	14,338	114,338
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>49</b>	<b>14,338</b>	<b>114,387</b>
<b>EXPENDITURES</b>				
Current				
Support services				
General administration	-	1	-	1
Central services	-	-	-	-
Capital outlay	89,728	7,561	14,338	111,627
Debt service				
Principal	-	-	-	-
Bond interest paid	-	-	-	-
<b>Total expenditures</b>	<b>89,728</b>	<b>7,562</b>	<b>14,338</b>	<b>111,628</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,272</b>	<b>(7,513)</b>	<b>-</b>	<b>2,759</b>
<b>Other financing sources</b>				
Bond proceeds	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>10,272</b>	<b>(7,513)</b>	<b>-</b>	<b>2,759</b>
Fund balances, beginning of year	-	7,568	1	7,569
<b>Fund balances, end of year</b>	<b>\$ 10,272</b>	<b>\$ 55</b>	<b>\$ 1</b>	<b>\$ 10,328</b>

See Accompanying Notes.



# OTHER SUPPLEMENTARY INFORMATION

**JAG** JARAMILLO  
ACCOUNTING  
GROUP  
CREATING CLARITY FROM COMPLEXITY

**SCHEDULE OF CASH RECONCILIATION  
FOR THE YEAR ENDED JUNE 30, 2023**

	Operational Fund				
	11000	13000	14000	15200	21000
	Operational	Transportation	Instructional Materials	Forest Reserve, Ad Valorem, & Oil/Gas Tax	Food Service
Cash, June 30, 2022	\$ 356,450	\$ 12,554	\$ 34,141	\$ -	\$ 110,909
Add:					
2022-23 revenues	5,141,630	388,540	-	196,855	316,119
Receipt of prior year loans	502,025	-	-	-	-
Current year loans from other funds	-	38,857	-	-	-
Total cash available	6,000,105	439,951	34,141	196,855	427,028
Less:					
2022-23 expenditures	(5,392,552)	(428,273)	(34,141)	(159,103)	(348,146)
Repayment of prior year loans	-	-	-	-	-
Current year loans to other funds	(960,220)	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	105,637	(11,678)	-	-	11,728
<b>Cash (Overdraft), June 30, 2023</b>	<b>\$ (247,030)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,752</b>	<b>\$ 90,610</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	22000	23000	24000	25000	26000
	Athletics	Non-Instructional Support	Federal Flowthrough Funds	Federal Direct Grants	Local Grants
Cash, June 30, 2022	\$ 22,364	\$ 113,014	\$ 111,425	\$ 10,108	\$ 20,300
Add:					
2022-23 revenues	20,884	117,691	723,149	74,387	62,119
Receipt of prior year loans	-	-	-	-	-
Current year loans from other funds	-	-	421,674	-	-
Total cash available	43,248	230,705	1,256,248	84,495	82,419
Less:					
2022-23 expenditures	(16,881)	(116,325)	(958,088)	(93,589)	(89,678)
Repayment of prior year loans	-	-	(197,072)	(5,262)	(8,800)
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	-	-	(101,089)	14,356	33,828
<b>Cash (Overdraft), June 30, 2023</b>	<b>\$ 26,367</b>	<b>\$ 114,380</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ 17,769</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	27000 State Flowthrough Funds	28000 State Direct Funds	29000 Local/State	31100 GO Bond Building	31200 #N/A
Cash, June 30, 2022	\$ 37,485	\$ -	\$ 155,228	\$ 2,814,341	\$ -
Add:					
2022-23 revenues	386,372	47,414	79,742	19,144	100,000
Receipt of prior year loans	-	-	-	-	-
Current year loans from other funds	255,128	-	-	244,558	-
Total cash available	678,985	47,414	234,970	3,078,043	100,000
Less:					
2022-23 expenditures	(418,602)	(4,109)	(8,926)	(2,064,881)	(89,728)
Repayment of prior year loans	(243,477)	(47,414)	-	(715,375)	-
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	(14,996)	4,109	-	-	-
<b>Cash (Overdraft), June 30, 2023</b>	<b>\$ 1,910</b>	<b>\$ -</b>	<b>\$ 226,044</b>	<b>\$ 297,787</b>	<b>\$ 10,272</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	31600 Capital Improvements HB-33	31701 Capital Improvements SB- 9 (Local)	31703 SB-9 State Match Cash	31900 Ed Technology Equipment Act	41000 GO Debt Service
Cash, June 30, 2022	\$ 7,562	\$ 960,229	\$ 1	\$ 951,457	\$ 911,230
Add:					
2022-23 revenues	55	971,204	14,338	15,266	905,823
Receipt of prior year loans	-	722,195	-	-	-
Current year loans from other funds	-	-	-	-	-
Total cash available	7,617	2,653,628	14,339	966,723	1,817,053
Less:					
2022-23 expenditures	(7,561)	(1,498,994)	(14,338)	(363,871)	(818,838)
Repayment of prior year loans	-	-	-	(6,820)	-
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	-	-	-	-	-
<b>Cash (Overdraft), June 30, 2023</b>	<b>\$ 56</b>	<b>\$ 1,154,634</b>	<b>\$ 1</b>	<b>\$ 596,032</b>	<b>\$ 998,215</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	43000	
	ETN Debt Service	Total
Cash, June 30, 2022	\$ 381,460	\$ 7,010,258
Add:		
2022-23 revenues	320,568	9,901,300
Receipt of prior year loans	-	1,224,220
Current year loans from other funds	-	960,217
Total cash available	702,028	19,095,995
Less:		
2022-23 expenditures	(315,917)	(13,242,541)
Repayment of prior year loans	-	(1,224,220)
Current year loans to other funds	-	(960,220)
Transfers to/from other funds	-	-
Held checks and changes in accrued payroll	-	41,895
<b>Cash (Overdraft), June 30, 2023</b>	<b>\$ 386,111</b>	<b>\$ 3,710,909</b>
<b>Reconciliation to Net Position</b>		
Cash		\$ 3,920,187
Cash overdraft		(209,278)
<b>Total</b>		<b>\$ 3,710,909</b>



**SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS  
FOR THE YEAR ENDED JUNE 30, 2023**

Bank and Account Name	Account Type	Account Classification	Total
<b>INBank</b>			
Operational *	Checking - Interest	Cash and Restricted Cash	\$ 2,925,618
Activities	Checking - Interest	Restricted Cash	139,285
Zane Scholarship	Certificate of Deposit	Fiduciary	9,468
<b>Subtotal</b>			<b>3,074,371</b>
<b>Dragonfly Max</b>			
Sports Officials	Escrow	Cash	2,214
<b>New Mexico Mortgage Finance Authority</b>			
Bond Building	Escrow	Restricted Cash	297,787
Education Technology	Escrow	Restricted Cash	610,322
<b>Subtotal</b>			<b>908,109</b>
<b>Manhattan Life</b>			
Masonic Scholarship	Annuity	Investments - Annuities	11,656
Cardwell Scholarship	Annuity	Investments - Annuities	27,140
Cardwell Scholarship	Annuity	Investments - Annuities	11,631
Cardwell Scholarship	Annuity	Investments - Annuities	8,030
Cardwell Scholarship	Annuity	Investments - Annuities	40,825
<b>Subtotal</b>			<b>99,282</b>
<b>Total Deposits</b>			<b>\$ 4,083,976</b>
Cash and investments			
Bank balance			\$ 4,083,976
Less: Fiduciary funds			(132,457)
Less: Net reconciling items			(240,610)
			<b>3,710,909</b>
Adjustments for cash			
Less: Restricted cash			(3,920,187)
<b>Reported cash (overdraft)</b>			<b>\$ (209,278)</b>

\* The Operation Account includes General Funds, Special Revenue Funds, and certain Debt Service and Capital Project Funds.

**SCHEDULE OF PLEDGED COLLATERAL  
JUNE 30, 2023**

	INBank	New Mexico Mortgage Finance Authority	Dragonfly Athletics, LLC	Total
<b>Cash on deposit at June 30, 2023</b>				
Checking and savings	\$ 3,074,372	\$ 908,109	\$ 2,214	\$ 3,984,695
Less: FDIC coverage	(250,000)	-	-	(250,000)
Uninsured funds	<u>\$ 2,824,372</u>	<u>\$ 908,109</u>	<u>\$ 2,214</u>	<u>\$ 3,734,695</u>
<b>Amount requiring pledged collateral</b>				
Pledged collateral	\$ 3,863,608	\$ 908,109	N/A	\$ 4,771,717
50% collateral requirement	<u>1,412,186</u>	<u>454,055</u>	<u>N/A</u>	<u>1,867,348</u>
<b>Excess (deficiency) of pledged collateral</b>	<u>\$ 2,451,422</u>	<u>\$ 454,055</u>	<u>N/A</u>	<u>\$ 2,904,370</u>

Collateral	Maturity	CUSIP #	Market Value
<b>INBank</b>			
FHR 4803 LC 4.00%	01/15/45	3137F5SM2	\$ 10,172
FHR 4800 JA 3.50%	03/15/47	3137F5X53	443
FNMA POOL #FM8876 2.50%	09/01/51	3140XC2J6	795,551
CYPRESS-FAIRBANKS 2.25%	02/15/41	232769HL6	249,158
FNMA POOL #BRO714 2.00%	01/01/51	3140KXYL4	59,189
FNMA POOL #BL9872 1.58%	01/01/33	3140J26J0	543,697
FNMA POOL #BL9480 1.72%	07/01/32	3140J2RA6	157,046
GNMA POOL#MA6809 2.50%	08/20/50	36179VR69	446,114
SLMA 2006-10 A6 5.41%	03/25/44	78443BAG1	1,602,238
<b>Total</b>			<u>\$ 3,863,608</u>

The above securities are held at Bankers Bank of the West, Denver, Colorado 80202.

For the cash with the New Mexico Finance Authority, 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.

# Schedule of Expenditures of Federal Awards

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor or Pass-Through Grantor/Assistance Listings Program Title	Federal Assistance Listings	Passthrough Number	Amounts Passed	Federal Expenditures
	Number		through to Subrecipients	
<b>U.S. Department of Education</b>				
<b>Direct Programs:</b>				
Rural Education	84.358		\$ -	\$ 25,927
<b>Pass-Through Programs from:</b>				
<b>New Mexico Public Education Department</b>				
<i>Special Education (IDEA) Cluster:</i>				
Special Education Grants to States	84.027	24106		142,836
		24346	-	
Special Education Preschool Grants	84.173	24109		13,193
		24349	-	
<i>Total Special Education Cluster</i>			-	156,029
<i>COVID-19 Education Stabilization Fund</i>				
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	24308	-	242,055
COVID-19 ARP ESSER	84.425U	24330	-	392,756
<i>Total COVID-19 Education Stabilization Fund</i>			-	634,811
Title I Grants to Local Educational Agencies	84.010	24101	-	139,819
Supporting Effective Instruction State Grants	84.367	24154	-	8,152
Student Support and Academic Enrichment Program	84.424	24189	-	10,000
Subtotal - Pass-through Programs			-	948,811
<b>Total U.S. Department of Education</b>			-	974,738
<b>U.S. Department of Agriculture</b>				
<b>Direct Program:</b>				
Schools and Roads - Grants to States	10.665		-	9,218
<b>Pass-Through Program from:</b>				
<b>New Mexico Public Education Department</b>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	21000	-	93,328
National School Lunch Program	10.555	21000	-	143,251
Fresh Fruits and Vegetables	10.582	24118	-	9,170
<i>Total Child Nutrition Cluster</i>			-	245,749
<b>Total U.S. Department of Agriculture</b>			-	254,967
<b>Total Federal Financial Assistance</b>			\$ -	\$ 1,229,705

See Notes to Schedule of Expenditures of Federal Awards.

# Notes to Schedule of Expenditures of Federal Awards

FOR THE YEAR ENDED JUNE 30, 2023

## NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Cimarron Municipal School District (the District) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in financial position of the District.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is the same basis as was used to prepare the fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

## NOTE 3. SUBRECIPIENTS

The District did not have any subrecipients during the year ended June 30, 2023.

## NOTE 4. NON-CASH FEDERAL ASSISTANCE

Per USDA guidance (FPI-18-2), donated USDA commodities should be grouped with the National School Lunch Program and use the same Assistance Listings Number as the National School Lunch Program. The District did not receive USDA Commodities for use in sponsoring the National School Lunch and Breakfast program during the fiscal year ending June 30, 2023.

## NOTE 5. INDIRECT COST RATE

During the year ended June 30, 2023, the New Mexico Public Education Department reimbursed the District for indirect costs at 4.85%.

## NOTE 6. RECONCILIATION OF FEDERAL AWARDS TO EXPENDITURE OF FEDERAL AWARDS

Federal expenditures as reported on Schedule of Expenditure of Federal Awards	\$ 1,229,705
District as contractor relationship	
Medicaid (Fund 25153)	51,059
Reporting differences	242,695
<b>Federal revenue as reported in the financial statements</b>	<b>\$ 1,523,459</b>



# COMPONENT UNIT

## Moreno Valley High School



# Basic Financial Statements

STATEMENT OF NET POSITION  
JUNE 30, 2023

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 46,437
Restricted cash	556,986
Receivables	
Taxes	95,246
Due from other governments	46,201
<b>Non-current assets</b>	
Non-depreciable capital assets	151,920
Depreciable capital assets, net	4,402
<b>Total assets</b>	<b>901,192</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pensions	451,675
OPEB (other post-employment benefits)	149,923
<b>Total deferred outflows of resources</b>	<b>601,598</b>
<b>LIABILITIES</b>	
Accounts payable	-
Payroll liabilities	59,701
<b>Non-current Liabilities</b>	
Net pension liability	1,339,052
Net OPEB liability	246,144
<b>Total liabilities</b>	<b>1,644,897</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pensions	958,082
OPEB (other post-employment benefits)	271,271
<b>Total deferred inflows of resources</b>	<b>1,229,353</b>
<b>NET POSITION</b>	
Net investment in capital assets	156,322
Restricted for	
General funds	1
Special revenue funds	173,452
Capital projects	303,908
Unrestricted (deficit)	(2,005,143)
<b>Total net position (deficit)</b>	<b>\$ (1,371,460)</b>

See Accompanying Notes.

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities					
Instruction	\$ 845,216	\$ 309	\$ 200,918	\$ -	\$ (643,989)
Support services					
Students	4,899	44,104	4,724	-	43,929
Instruction	47,969	-	21,014	-	(26,955)
General administration	309,463	9,247	2,316	11	(297,889)
School administration	6,421	-	6,421	-	-
Other support services	-	-	-	-	-
Central services	68,643	-	-	-	(68,643)
Operation & maintenance of plant	307,591	-	40,952	302,140	35,501
<b>Total governmental activities</b>	<b>\$ 1,590,202</b>	<b>\$ 53,660</b>	<b>\$ 276,345</b>	<b>\$ 302,151</b>	<b>(958,046)</b>
<b>General revenues</b>					
Taxes					
Property taxes					
General purposes					21,561
Capital projects					74,217
State Equalization					1,081,928
Grants and contributions not restricted					-
Unrestricted investment earnings					4,348
Miscellaneous income					64,022
<b>Total general revenues</b>					<b>1,246,076</b>
<b>Change in net position</b>					<b>288,030</b>
Net position (deficit) - beginning of the year					(1,881,951)
Restatement					222,461
Net position (deficit) - beginning of the year, as restated					(1,659,490)
<b>Net position (deficit) - end of year</b>					<b>\$ (1,371,460)</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	Major Special Revenue Funds			
	23000	27408	29102	
	General Fund	Instructional Support	K-12	
Plus/ELTP Planning			Private Direct Grants	
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ 46,437	\$ -	\$ -	\$ -
Restricted cash	1	84,842	-	88,435
Receivables				
Taxes	21,561	-	-	-
Due from other governments	-	-	43,936	-
Due from other funds	64,977	-	-	-
<b>Total assets</b>	<b>\$ 132,976</b>	<b>\$ 84,842</b>	<b>\$ 43,936</b>	<b>\$ 88,435</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	59,701	-	-	-
Due to other funds	-	-	43,936	-
<b>Total liabilities</b>	<b>59,701</b>	<b>-</b>	<b>43,936</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	21,543	-	-	-
<b>Total deferred inflows of resources</b>	<b>21,543</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Restricted for				
Instructional materials	1	-	-	-
Grantor restrictions	-	84,842	-	88,435
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	51,731	-	-	-
<b>Total fund balances</b>	<b>51,732</b>	<b>84,842</b>	<b>-</b>	<b>88,435</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 132,976</b>	<b>\$ 84,842</b>	<b>\$ 43,936</b>	<b>\$ 88,435</b>

See Accompanying Notes.



**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Major Capital Project Funds		
	31701	31900	
	Improvements SB-9 (Local)	Ed Tech Equipment	MVHS Foundation
		Act	Foundation
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ -	\$ -	\$ -
Restricted cash	298,124	-	79,799
Receivables			
Taxes	73,685	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
<b>Total assets</b>	<b>\$ 371,809</b>	<b>\$ -</b>	<b>\$ 79,799</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
Cash overdraft	-	-	-
Payroll liabilities - held payments	-	-	-
Due to other funds	-	18,950	-
<b>Total liabilities</b>	<b>-</b>	<b>18,950</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	73,685	-	-
<b>Total deferred inflows of resources</b>	<b>73,685</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Restricted for			
Instructional materials	-	-	-
Grantor restrictions	-	-	-
Capital projects	298,124	-	-
Committed to			
Subsequent year's expenditures	-	-	-
Unassigned (deficit)	-	(18,950)	79,799
<b>Total fund balances</b>	<b>298,124</b>	<b>(18,950)</b>	<b>79,799</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 371,809</b>	<b>\$ -</b>	<b>\$ 79,799</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Nonmajor Special Revenue Funds			
	24106	24146	24301	24305
	Entitlement IDEA-B	Charter Schools	CARES Act	CARES Act - GEER Connectivity
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-
Receivables				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Restricted for				
Instructional materials	-	-	-	-
Grantor restrictions	-	-	-	-
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*See Accompanying Notes.*

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Nonmajor Special Revenue Funds			
	24308	24312	24316	24330
	CRRSA			
	CRRSA Act - ESSER II	Retention Stipends	ESSER II - Air Quality	ARP - ESSER III
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-
Receivables				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Restricted for				
Instructional materials	-	-	-	-
Grantor restrictions	-	-	-	-
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Nonmajor Special Revenue Funds			
	26107	27107	27109	28211
	REC/District	GO Bond	Instructional	NM Schools
	Fiscal Agent	Student Library	Instructional Materials	COVID Testing
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	1	-
Receivables				
Taxes	-	-	-	-
Due from other governments	-	2,265	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 2,265</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	-	2,091	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,091</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Restricted for				
Instructional materials	-	-	-	-
Grantor restrictions	-	174	1	-
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>174</b>	<b>1</b>	<b>-</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ -</b>	<b>\$ 2,265</b>	<b>\$ 1</b>	<b>\$ -</b>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)**  
**JUNE 30, 2023**

	Nonmajor Capital Project		Total Governmental Funds
	Funds		
	31200	31703	
	Public School Capital Outlay	State Match Cash SB-9	
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ -	\$ -	\$ 46,437
Restricted cash	1	5,783	556,986
Receivables			-
Taxes	-	-	95,246
Due from other governments	-	-	46,201
Due from other funds	-	-	64,977
<b>Total assets</b>	<b>\$ 1</b>	<b>\$ 5,783</b>	<b>\$ 809,847</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
Cash overdraft	-	-	-
Payroll liabilities - held payments	-	-	59,701
Due to other funds	-	-	64,977
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>124,678</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	-	95,228
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>95,228</b>
<b>FUND BALANCES</b>			
Restricted for			
Instructional materials	-	-	1
Grantor restrictions	-	-	173,452
Capital projects	1	5,783	303,908
Committed to			
Subsequent year's expenditures	-	-	-
Unassigned (deficit)	-	-	112,580
<b>Total fund balances</b>	<b>1</b>	<b>5,783</b>	<b>589,941</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 1</b>	<b>\$ 5,783</b>	<b>\$ 809,847</b>

See Accompanying Notes.

**RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

	Governmental Funds
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
Fund balances - total governmental funds	\$ 589,941
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	156,322
Defined benefit pension and OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	601,598
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities	95,228
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	(1,339,052)
Net OPEB liability	(246,144)
Bonds payable	-
Bond premiums	-
Defined benefit pension and OPEB plans deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(1,229,353)</u>
<b>Net Position (deficit) - Total Governmental Activities</b>	<b><u>\$ (1,371,460)</u></b>

*See Accompanying Notes.*

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

		23000	27408	29102
		Instructional	K-12	Private Direct
	General Fund	Support	Plus/ELTP	Grants
			Planning	
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 18	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	1,083,428	-	48,297	-
Federal grants	-	-	-	-
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	750
Charges for services	309	44,104	-	-
Miscellaneous	-	-	-	-
Investment and interest income	4,348	-	-	-
<b>Total revenues</b>	<b>1,088,103</b>	<b>44,104</b>	<b>48,297</b>	<b>750</b>
<b>EXPENDITURES</b>				
Current				
Instruction	731,833	29,839	48,297	3,464
Support services				
Students	175	-	-	-
Instruction	26,955	-	-	-
General administration	294,449	-	-	-
School administration	-	-	-	-
Central services	68,643	-	-	-
Operation & maintenance of plant	65,031	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,187,086</b>	<b>29,839</b>	<b>48,297</b>	<b>3,464</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(98,983)</b>	<b>14,265</b>	<b>-</b>	<b>(2,714)</b>
<b>Other financing sources (uses)</b>				
Proceeds from bond issuance	-	-	-	-
Transfers in/out	26,979	-	-	-
<b>Total other financing sources (uses)</b>	<b>26,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(72,004)</b>	<b>14,265</b>	<b>-</b>	<b>(2,714)</b>
Fund balances, beginning of year	125,752	70,577	-	91,149
Restatement	(2,016)	-	-	-
Fund balances, beginning of year, as restated	123,736	70,577	-	91,149
<b>Fund balances, end of year</b>	<b>\$ 51,732</b>	<b>\$ 84,842</b>	<b>\$ -</b>	<b>\$ 88,435</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	31701		31900	
	Improvements		Ed Tech	MVHS
	SB-9 (Local)		Equipment Act	Foundation
<b>REVENUES</b>				
Taxes				
Property taxes	\$	1,206	\$	-
Oil and gas		-		-
Intergovernmental revenue				
State grants		249,613		-
Federal grants		-		-
Transportation distribution		-		-
Contributions - private grants		-		21,945
Charges for services		9,247		-
Miscellaneous		-	64,022	-
Investment and interest income		-	-	-
<b>Total revenues</b>		<u>260,066</u>	<u>64,022</u>	<u>21,945</u>
<b>EXPENDITURES</b>				
Current				
Instruction		-		-
Support services				
Students		-		-
Instruction		-		-
General administration		11		12,687
School administration		-		-
Central services		-		-
Operation & maintenance of plant		-		-
Capital outlay		74,022	76,084	-
<b>Total expenditures</b>		<u>74,033</u>	<u>76,084</u>	<u>12,687</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<u>186,033</u>	<u>(12,062)</u>	<u>9,258</u>
<b>Other financing sources (uses)</b>				
Proceeds from bond issuance		-	-	-
Transfers in/out		-	-	-
<b>Total other financing sources (uses)</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net changes in fund balances</b>		<u>186,033</u>	<u>(12,062)</u>	<u>9,258</u>
Fund balances, beginning of year		112,091	(6,888)	-
Restatement		-	-	70,541
Fund balances, beginning of year, as restated		<u>112,091</u>	<u>(6,888)</u>	<u>70,541</u>
<b>Fund balances, end of year</b>	\$	<u>298,124</u>	\$ <u>(18,950)</u>	\$ <u>79,799</u>

See Accompanying Notes.



STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	24106	24146	24301	24305
	Entitlement	Charter		CARES Act -
	IDEA-B	Schools	CARES Act	GEER
				Connectivity
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	-	-	-	-
Federal grants	24,265	15,809	8,757	1,209
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
<b>Total revenues</b>	<b>24,265</b>	<b>15,809</b>	<b>8,757</b>	<b>1,209</b>
<b>EXPENDITURES</b>				
Current				
Instruction	19,918	-	-	-
Support services				
Students	2,450	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>22,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,897</b>	<b>15,809</b>	<b>8,757</b>	<b>1,209</b>
<b>Other financing sources (uses)</b>				
Proceeds from bond issuance	-	-	-	-
Transfers in/out	(1,006)	(15,809)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,006)</b>	<b>(15,809)</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>891</b>	<b>-</b>	<b>8,757</b>	<b>1,209</b>
Fund balances, beginning of year	-	-	-	-
Restatement	(891)	-	(8,757)	(1,209)
Fund balances, beginning of year, as restated	(891)	-	(8,757)	(1,209)
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	24308	24312	24316	24330
	CRRSA Act -	CRRSA	ESSER II - Air	
	ESSER II	Retention	Quality	ARP - ESSER III
		Stipends		
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	-	-	-	-
Federal grants	33,871	800	(2,359)	89,714
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
<b>Total revenues</b>	<b>33,871</b>	<b>800</b>	<b>(2,359)</b>	<b>89,714</b>
<b>EXPENDITURES</b>				
Current				
Instruction	8,679	-	-	48,709
Support services				
Students	2,274	-	-	-
Instruction	5,462	-	-	15,728
General administration	2,316	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	4,971	-	-	-
Capital outlay	-	-	-	35,981
<b>Total expenditures</b>	<b>23,702</b>	<b>-</b>	<b>-</b>	<b>100,418</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,169</b>	<b>800</b>	<b>(2,359)</b>	<b>(10,704)</b>
<b>Other financing sources (uses)</b>				
Proceeds from bond issuance	-	-	-	-
Transfers in/out	(10,164)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(10,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>5</b>	<b>800</b>	<b>(2,359)</b>	<b>(10,704)</b>
Fund balances, beginning of year	(5)	-	-	-
Restatement	-	(800)	2,359	10,704
Fund balances, beginning of year, as restated	(5)	(800)	2,359	10,704
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	26107	27107	27109	28211
	REC/District	GO Bond	Instructional	NM Schools
	Fiscal Agent	Student	Materials	COVID Testing
<b>REVENUES</b>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	-	2,265	-	7,835
Federal grants	21,687	-	-	-
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
<b>Total revenues</b>	<b>21,687</b>	<b>2,265</b>	<b>-</b>	<b>7,835</b>
<b>EXPENDITURES</b>				
Current				
Instruction	21,687	-	-	4,780
Support services				
Students	-	-	-	-
Instruction	-	(176)	-	-
General administration	-	-	-	-
School administration	-	-	-	6,421
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>21,687</b>	<b>(176)</b>	<b>-</b>	<b>11,201</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>2,441</b>	<b>-</b>	<b>(3,366)</b>
<b>Other financing sources (uses)</b>				
Proceeds from bond issuance	-	-	-	-
Transfers in/out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>2,441</b>	<b>-</b>	<b>(3,366)</b>
Fund balances, beginning of year	-	(2,267)	1	2,756
Restatement	-	-	-	610
Fund balances, beginning of year, as restated	-	(2,267)	1	3,366
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ 174</b>	<b>\$ 1</b>	<b>\$ -</b>

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023

	Nonmajor Capital Project		Total Governmental Funds
	31200	31703	
	Public School Capital Outlay	State Match Cash SB-9	
<b>REVENUES</b>			
Taxes			
Property taxes	\$ -	\$ -	\$ 1,224
Oil and gas	-	-	-
Intergovernmental revenue			
State grants	49,752	2,786	1,443,976
Federal grants	-	-	193,753
Transportation distribution	-	-	-
Contributions - private grants	-	-	22,695
Charges for services	-	-	53,660
Miscellaneous	-	-	64,022
Investment and interest income	-	-	4,348
<b>Total revenues</b>	<b>49,752</b>	<b>2,786</b>	<b>1,783,678</b>
<b>EXPENDITURES</b>			
Current			
Instruction	-	-	917,206
Support services			
Students	-	-	4,899
Instruction	-	-	47,969
General administration	-	-	309,463
School administration	-	-	6,421
Central services	-	-	68,643
Operation & maintenance of plant	-	-	70,002
Capital outlay	49,751	1,751	237,589
<b>Total expenditures</b>	<b>49,751</b>	<b>1,751</b>	<b>1,662,192</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1</b>	<b>1,035</b>	<b>121,486</b>
<b>Other financing sources (uses)</b>			
Proceeds from bond issuance	-	-	-
Transfers in/out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>1</b>	<b>1,035</b>	<b>121,486</b>
Fund balances, beginning of year	-	4,748	397,914
Restatement	-	-	70,541
Fund balances, beginning of year, as restated	-	4,748	468,455
<b>Fund balances, end of year</b>	<b>\$ 1</b>	<b>\$ 5,783</b>	<b>\$ 589,941</b>

See Accompanying Notes.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Governmental Funds
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>	
Net changes in fund balances - total governmental funds	\$ 121,486
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.	
Depreciation expense	(261)
Revenues that do not provide current financial resources are not reported as revenues in the fund statements but are reporting in the Statement of Activities	
Change in unavailable revenue related to property taxes	94,554
Governmental funds report the Charter's pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expense:	
Charter pension contributions subsequent to the measurement date	127,634
Charter OPEB contributions subsequent to the measurement date	14,885
Net pension income (expense)	(113,453)
Net OPEB income (expense)	43,185
The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Proceeds from bond issuance	-
<b>Changes in Net Position - Total Governmental Activities</b>	<b>\$ 288,030</b>

*See Accompanying Notes.*

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS) – GENERAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State grants	\$ 1,067,904	\$ 1,081,928	\$ 1,083,428	\$ (1,500)
Contributions - private grants	-	-	-	-
Charges for services	-	-	309	(309)
Investment and income	160	160	4,348	(4,188)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,068,064</b>	<b>1,082,088</b>	<b>1,088,085</b>	<b>(5,997)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	720,386	776,495	759,546	16,949
Support services				
Students	14,500	1,506	175	1,331
Instruction	46,945	47,359	26,955	20,404
General administration	184,123	230,299	222,378	7,921
Central Services	64,816	69,206	68,643	563
Operation & maintenance of plant	72,700	72,700	65,031	7,669
Capital outlay	60,093	12,763	-	12,763
<b>Total expenditures</b>	<b>1,163,563</b>	<b>1,210,328</b>	<b>1,142,728</b>	<b>67,600</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>(54,643)</b>	<b>(73,597)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	26,979	(26,979)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>26,979</b>	<b>(26,979)</b>
<b>Net changes in fund balances</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>\$ (27,664)</b>	<b>\$ (100,576)</b>
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ (95,499)</b>	<b>\$ (128,240)</b>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ (27,664)	
Modified accrual adjustments to revenues			18	
Modified accrual adjustments to expenditures			(44,358)	
<b>Net change in fund balance (GAAP basis)</b>			<b>(72,004)</b>	
Fund balance at beginning of the year			125,752	
Restatement			(2,016)	
<b>Fund balance at the end of the year</b>			<b>\$ 51,732</b>	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS) – NON-INSTRUCTIONAL SUPPORT FUND (23000)  
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State grants	\$ -	\$ -	\$ -	\$ -
Contributions - private grants	-	-	-	-
Charges for services	-	-	44,104	(44,104)
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>44,104</u>	<u>(44,104)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	-	70,577	29,839	40,738
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>70,577</u>	<u>29,839</u>	<u>40,738</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(70,577)</u>	<u>14,265</u>	<u>(84,842)</u>
<b>Other financing sources</b>				
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net changes in fund balances</b>	<u>-</u>	<u>(70,577)</u>	<u>\$ 14,265</u>	<u>\$ (84,842)</u>
Beginning cash balance budgeted	<u>-</u>	<u>-</u>		
<b>Total budget excess (deficiency)</b>	<u>\$ -</u>	<u>\$ (70,577)</u>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ 14,265	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
<b>Net change in fund balance (GAAP basis)</b>			<u>14,265</u>	
Fund balance at beginning of the year			<u>70,577</u>	
<b>Fund balance at the end of the year</b>			<u>\$ 84,842</u>	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS) – K-12 PLUS/ELTP PLANNING (27408)  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State grants	\$ 50,000	\$ 50,000	\$ 4,361	\$ 45,639
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>4,361</b>	<b>45,639</b>
<b>EXPENDITURES</b>				
Current				
Instruction	50,000	50,000	48,297	1,703
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>48,297</b>	<b>1,703</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(43,936)</b>	<b>43,936</b>
<b>Other financing sources</b>				
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>-</b>	<b>-</b>	<b>\$ (43,936)</b>	<b>\$ 43,936</b>
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ (43,936)	
Modified accrual adjustments to revenues			43,936	
Modified accrual adjustments to expenditures			-	
<b>Net change in fund balance (GAAP basis)</b>			<b>-</b>	
Fund balance at beginning of the year			-	
<b>Fund balance at the end of the year</b>			<b>\$ -</b>	

See Accompanying Notes.



STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS) – PRIVATE DIRECT GRANTS FUND (29102)  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original Budget	Final Budget		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State grants	\$ -	\$ -	\$ -	\$ -
Contributions - private grants	-	-	750	(750)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>(750)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	87,279	91,149	3,464	87,685
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>87,279</b>	<b>91,149</b>	<b>3,464</b>	<b>87,685</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(87,279)</b>	<b>(91,149)</b>	<b>(2,714)</b>	<b>(88,435)</b>
<b>Other financing sources</b>				
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(87,279)</b>	<b>(91,149)</b>	<b>\$ (2,714)</b>	<b>\$ (88,435)</b>
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ (87,279)</b>	<b>\$ (91,149)</b>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ (2,714)	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
<b>Net change in fund balance (GAAP basis)</b>			<b>(2,714)</b>	
Fund balance at beginning of the year			91,149	
<b>Fund balance at the end of the year</b>			<b>\$ 88,435</b>	

See Accompanying Notes.

# Notes to the Financial Statements

JUNE 30, 2023

## NOTE 1. COMPONENT UNIT

The New Mexico Public Education Commission authorizes the Charter School, supervises the Charter Schools, and operates under the District. Financial statement reporting includes the Charter Schools in the District's financial statements as discretely presented component units. Additionally, Charter School foundations are considered to be blended component units of the Charter Schools and have been included as a separate fund of the Charter Schools, but foundations funds do not have a legally adopted budget. The Moreno Valley High School (MVHS) is a dependent charter school formed under NMSA 22-8A and as such is presented here as a discrete component unit of Cimarron Municipal School District.

The Charter has the following fund types and funds:

**GENERAL FUND.** The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounting for in another fund.

**GENERAL OPERATING (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. This fund is presented as a major fund.

**INSTRUCTIONAL MATERIALS (14000)** - Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students. This fund is presented as a major fund.

**SPECIAL REVENUE FUNDS.** Used to account for the proceeds of specific revenue sources – which are legally restricted to expenditures for specified purposes.

**NON-INSTRUCTIONAL SUPPORT (23000)** - To account for revenue and expenditures associated with the District's non-instructional support activities (primarily after-school activities). This fund is presented as a major fund.

**ENTITLEMENT IDEA-B (24106)** - 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. This fund is presented as a nonmajor fund.

**CHARTER SCHOOLS (24146)** - Federal flow through funding geared towards promoting the setup, continuation, and thriving of charter schools. This fund is presented as a nonmajor fund.

**CARES ACT - EDUCATION STABILIZATION (24301)** - The ESSER Fund is a highly flexible federal program designed to provide local education agencies (LEAs) with funding to meet a diverse array of educational and COVID response related needs. By law, awards from the ESSER Fund are based on LEAs' proportional share of final 2019-20 Title I, Part A allocations received. Authorization: Title The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136. This fund is presented as a nonmajor fund.

**CARES ACT - GEER CONNECTIVITY (24305)** - Governor's Emergency Education Relief Fund to provide internet access for students without access at home. Authorization: Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136. Authorization:

Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136. This fund is presented as a nonmajor fund.

**CRRSA ACT - ESSER II (24308)** - To provide local education agencies with funding to safely reopen schools, measure and effectively address significant learning loss, and to mitigate the impact of COVID-19. LEAs must expend all ESSER (24301) funds and submit the associated requests for reimbursement before expending any of the ESSER II (24308) funds. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Education Relief Fund (ESSER II Fund). This fund is presented as a nonmajor fund.

**CRRSA RETENTION STIPEND (24312)** - A retention stipend in the amount of \$100 is available if an eligible employee was required to work, and did work, in-person, physically on school district, charter school, or school premises at least 50% of their paid hours or more, between September 8, 2020 and February 19, 2021. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Education Relief Fund (ESSER II SEA Reserve). This fund is presented as a nonmajor fund.

**CRRSA ESSER II (AIR QUALITY) (24316)** - This is a sub-award for funding through the Elementary and Secondary School Emergency Relief Fund for air quality improvements relate to COVID-19. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Education Relief Fund (ESSER II SEA Reserve). This fund is presented as a nonmajor fund.

**ARP - ESSER III (24330)** - This is a subawards for funding through the American Rescue Plan Act, Elementary and Secondary School Emergency Relief Fund to help schools to return safely to in-person instruction, maximize in-person instructional time, sustain the safe operation of schools, and address the academic, social, emotional, and mental health impacts of the COVID-19 pandemic on NM students. This fund is presented as a nonmajor fund.

**REC/DISTRICT FISCAL AGENT (26107)** - State funding flowing through RECs as fiscal agent. This fund is presented as a nonmajor fund.

**LIBRARY GO BONDS 2012 (27107)** - Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3). This fund is presented as a nonmajor fund.

**INSTRUCTIONAL MATERIAL APPROPRIATION (27109)** - 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. This fund is presented as a nonmajor fund.

**K-12 PLUS/ELTP PLANNING GRANT (27408)** - The intent of the K-12 Plus and/or Extended Learning Time Planning Grant is to fund professional development, planning time and community outreach or marketing for the K-12 Plus and/or Extended Learning Time Program (ELTP). The funds may be used to pay staff for professional development that addresses curriculum planning as it pertains to additional instructional days in either the K-5 Plus, K-12 Plus, or ELTP Programs. In addition, the funds can be used to promote and/or advertise the programs among the local community. The Planning Grant is also funding innovative programs that do not add the number of days required by ELTP or K-5 Plus with the hope of encouraging full participation in ELTP or K-5 Plus. Authority for the fund is the NM Public Education Department, Capital Outlay Bureau. This fund is presented as a major fund.

**DOH COVID TESTING PROGRAM (28211)** - To strengthen school health services infrastructure and may be used to prevent, mitigate, and reduce the consequences of COVID infections. This fund is presented as a nonmajor fund.

**PRIVATE DIRECT GRANTS (29102)** - 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. This fund is presented as a major fund.

**MVHS FOUNDATION** – To account for the balances and activity of the Foundation. This fund is presented as a nonmajor fund.

**CAPITAL PROJECTS FUNDS.** Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**PUBLIC SCHOOL CAPITAL OUTLAY (31200)** - To account for funding provided to the District by the State of New Mexico for capital improvement projects approved by the Public School Capital Outlay Council. Funding is authorized by NMAC 6.20.2 through the New Mexico Public Education Department. This fund is presented as a nonmajor fund.

**CAPITAL IMPROVEMENTS SB – 9 (LOCAL) (31701)** - This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received SB-9 from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9. This fund is presented as a major fund.

**SB-9 STATE MATCH CASH (31703)** - 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. This fund is presented as a nonmajor fund.

**ED TECHNOLOGY EQUIPMENT ACT (31900)** - 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. This fund is presented as a major fund.

The following are summarized details for the component unit’s balances and transactions as of June 30, 2023 and for the year then ended:

**Cash and Temporary Investment.** At June 30, 2023, the Charter School’s bank deposits reconciled to the amounts reported in the financial statements as follows:

	Balance
<b>Financial Institution</b>	
INBank	\$ 612,536
Less: Net reconciling items	(9,113)
<b>Total cash and equivalents</b>	<b>\$ 603,423</b>

**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.

According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the District. 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. In the case of accounts located outside the state in which the public unit is located, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit’s official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits. All of the District’s deposits are held in depository institutions within the state of New Mexico.

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).

	INBank
<b>Cash on deposit at June 30, 2023</b>	
Checking and savings	\$ 612,536
Less: FDIC coverage	<u>(331,299)</u>
Uninsured funds	<u>281,237</u>
<b>Amount requiring pledged collateral</b>	
50% collateral requirement	140,619
Pledged collateral	<u>447,581</u>
<b>Excess of pledged collateral</b>	<u>\$ 306,963</u>

Of the total cash and cash equivalents balance, \$331,299 was covered by federal depository insurance and \$447,581 was covered by collateral held in joint safekeeping by a third party. The collateral pledged is listed on Schedule of Pledged Collateral in the Other Supplementary 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.

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

	Receivables	
	Property Taxes	Grants
<b>Major Funds</b>		
General Fund	\$ 21,561	\$ -
K-12 Plus/ELTP Planning	-	43,936
<b>Other Governmental Funds</b>	<u>73,685</u>	<u>2,265</u>
<b>Total</b>	<u>\$ 95,246</u>	<u>\$ 46,201</u>

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

**Inter-Fund Transactions.** The inter-fund receivables and payables at June 30, 2023 were:

	Receivables	Payables
<b>Major Funds</b>		
General Fund	\$ 64,977	\$ -
Ed Tech Equipment Act	-	18,950
K-12 Plus/ELTP Planning		43,936
<b>Other Governmental Funds</b>		
GO Bond Student Library	-	2,091
<b>Total</b>	<b>\$ 64,977</b>	<b>\$ 64,977</b>

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, 2023.

**Capital Assets.** Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Restatements*	Additions	Deletions	Balance 6/30/2023
<b>Governmental activities</b>					
Non-depreciable capital assets					
Land	\$ -	\$ 151,920	\$ -	\$ -	\$ 151,920
Capital assets being depreciated					
Land improvements	5,229	-	-	-	5,229
Furniture, fixtures, and equipment	72,834	41,696	-	(36,417)	78,113
<b>Total capital assets being depreciated</b>	<b>78,063</b>	<b>41,696</b>	<b>-</b>	<b>(36,417)</b>	<b>83,342</b>
Less accumulated depreciation for					
Land improvements	(566)	-	(261)	-	(827)
Furniture, fixtures, and equipment	(72,834)	(41,696)	-	36,417	(78,113)
<b>Total accumulated depreciation</b>	<b>(73,400)</b>	<b>(41,696)</b>	<b>(261)</b>	<b>36,417</b>	<b>(78,940)</b>
<b>Total capital assets, net</b>	<b>\$ 4,663</b>	<b>\$ 151,920</b>	<b>\$ (261)</b>	<b>\$ -</b>	<b>\$ 156,322</b>

\*The restatement pertains to the Foundation's capital asset balances as of July 1, 2022. See Restatement footnote.

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

	Balance
Instruction	\$ 166
Support Services - Students	16
Support Services - Instruction	18
Support Services - General Administration	40
Operations & Maintenance of Plant	21
<b>Total depreciation expense</b>	<b>\$ 261</b>

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

**Restatement – Change in Reporting Entity.** As of July 1, 2022, the Charter changed its determination to present the Foundation as a discretely presented component unit and is instead presenting it as a blended component unit. As a result of this change, the July 1, 2022 beginning balances have changed as follows for Moreno Valley High School:

Beginning fund balance increased on the Balance Sheet - Governmental Funds, and Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds, by \$70,541 to reflect the impact of adding the Foundation as a special revenue type fund.

Beginning net position increased on the Statement of Net Position, and Statement of Activities by a total of \$222,461. This includes increases from fund balance of \$70,541, and also an increase of \$151,920, which represents the Foundation’s net investment in capital assets on July 1, 2022.

**Restatement – Incorrect Balances in Funds**

Fund #	Fund Name	Amount
11000	General Operating Fund	\$ (2,016)
24106	IDEA-B Entitlement	(891)
24301	CARES Act - Education Stabilization	(8,757)
24305	Governor's Emergency Educ Relief	(1,209)
24312	CRRSA Retention Stipends	(800)
24316	ESSER II Air Quality	2,359
24330	ARP ESSER III	10,704
28211	NM Schools Covid-19 Testing	610
<b>Total</b>		<b>\$ -</b>

## Required Supplementary Information

### SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN LAST 10 FISCAL YEARS\*

	Fiscal Year Measurement Date	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Charter School's proportion of the net pension liability		0.01590%	0.01788%	0.01728%	0.01467%	0.01324%	0.01606%	0.01761%	0.01897%	0.02054%
Charter School's proportionate share of the net pension liability		\$ 1,339,052	\$ 1,267,239	\$ 3,501,946	\$ 1,111,590	\$ 1,574,412	\$ 1,784,823	\$ 1,267,292	\$ 1,228,737	\$ 1,171,949
Charter School's covered employee payroll		\$ 744,223	\$ 573,149	\$ 552,195	\$ 428,743	\$ 369,984	\$ 456,739	\$ 539,390	\$ 566,253	\$ 554,162
Charter School's proportionate share of the net pension liability as a percentage of its covered employee payroll		180%	221.10%	634.19%	259.27%	425.54%	390.78%	234.95%	216.99%	211.48%
Plan fiduciary net position as a percentage of total pension liability		64.87%	69.77%	39.11%	64.13%	52.17%	52.95%	61.58%	63.97%	66.54%

\*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 Charter will present information for those years for which information is available.

See Notes To Required Supplementary Information.



**SCHEDULE OF THE CHARTER SCHOOL'S CONTRIBUTIONS  
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN  
LAST 10 FISCAL YEARS\***

	June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Statutory required contributions	\$ 127,634	\$ 81,656	\$ 81,143	\$ 78,094	\$ 59,595	\$ 51,415	\$ 63,857	\$ 74,975	\$ 74,462	
Contributions in relation to contractually required contributions	127,634	81,656	81,143	78,094	59,595	51,415	63,857	74,975	74,462	
Annual contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Charter School's Covered Payroll	\$ 744,223	\$ 538,987	\$ 573,149	\$ 552,195	\$ 428,743	\$ 369,984	\$ 456,739	\$ 539,390	\$ 566,253	
Contribution as a percentage of covered payroll	17.15%	15.15%	14.16%	14.14%	13.90%	13.90%	13.98%	13.90%	13.15%	

\* 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 Charter will present information for those years for which information is available.

*See Notes To Required Supplementary Information.*

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
 RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN  
 LAST 10 FISCAL YEARS\***

	Fiscal Year	2023	2022	2021	2020	2019	2018
	Measurement Date	2022	2021	2020	2019	2018	2017
Charter School's proportion of the net OPEB liability		<b>0.01065%</b>	0.01187%	0.01144%	0.00969%	0.00866%	0.00977%
Charter School's proportionate share of the net OPEB liability		<b>\$ 246,144</b>	\$ 390,565	\$ 480,355	\$ 314,187	\$ 376,568	\$ 442,744
Charter School's covered employee payroll		<b>\$ 505,269</b>	\$ 573,149	\$ 551,200	\$ 428,743	\$ 369,884	\$ 448,423
Charter School's proportionate share of the net OPEB liability as a percentage of its covered employee payroll		<b>48.72%</b>	68.14%	87.15%	73.28%	101.81%	98.73%
RHCA Plan fiduciary net position as a percentage of the total pension liability		<b>33.33%</b>	25.39%	16.50%	18.92%	13.14%	11.34%

\*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 Charter will present information for those years for which information is available.

*See Notes To Required Supplementary Information.*

**SCHEDULE OF THE CHARTER SCHOOL'S OPEB CONTRIBUTIONS  
 RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN  
 LAST 10 FISCAL YEARS\***

	June 30,					
	2023	2022	2021	2020	2019	2018
Contractually required contribution	\$ 14,885	\$ 10,817	\$ 11,463	\$ 11,044	\$ 8,575	\$ 7,398
Contributions in relation to the contractually required contribution	<u>14,885</u>	<u>10,817</u>	<u>11,463</u>	<u>11,044</u>	<u>8,575</u>	<u>7,398</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Charter's covered-employee payroll	\$ 744,226	\$ 540,832	\$ 573,149	\$ 551,200	\$ 428,743	\$ 369,884
Contributions as a percentage of covered-employee payroll	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

\*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 Charter will present information for those years for which information is available.

*See Notes To Required Supplementary Information.*

# Notes to Required Supplementary Information

FOR THE YEAR ENDED JUNE 30, 2023

## ERB Plan

**Changes of benefit terms:** There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022.

**Changes of assumptions:** Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The Board adopted new assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019. No changes have been made to the assumptions since the prior valuation.

## RHCA Plan

**Changes of assumptions:** In the total OPEB liability measured as of June 30, 2022, changes in assumptions include adjustments resulting from an increase in the discount rate from 3.62% to 5.42%.

**COMBINING BALANCE SHEET – GENERAL FUNDS  
JUNE 30, 2023**

	11000	14000	Total
	Operational	Instructional	General
	Fund	Materials	Funds
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ 46,437	\$ -	\$ 46,437
Restricted cash	-	1	1
Receivables			
Taxes	21,561	-	21,561
Prepaid expenditures	-	-	-
Food Inventory	-	-	-
Due from other funds	64,977	-	64,977
<b>Total assets</b>	<b>\$ 132,975</b>	<b>\$ 1</b>	<b>\$ 132,976</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
Payroll liabilities - held payments	59,701	-	59,701
Due to other funds	-	-	-
<b>Total liabilities</b>	<b>59,701</b>	<b>-</b>	<b>59,701</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - tax revenues	\$ 21,543	\$ -	\$ 21,543
<b>Total deferred inflows of resources</b>	<b>21,543</b>	<b>-</b>	<b>21,543</b>
<b>FUND BALANCES</b>			
Restricted for			
Transportation	-	-	-
Instructional materials	-	1	1
Unassigned	51,731	-	51,731
<b>Total fund balances</b>	<b>51,731</b>	<b>1</b>	<b>51,732</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 132,975</b>	<b>\$ 1</b>	<b>\$ 132,976</b>

See Accompanying Notes.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GENERAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	11000 Operational Fund	14000 Instructional Materials	Total General Fund
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 18	\$ -	\$ 18
Intergovernmental revenue			
State grants	1,083,428	-	1,083,428
Federal grants	-	-	-
Charges for services	309	-	309
Miscellaneous	-	-	-
Investment and interest income	4,348	-	4,348
<b>Total revenues</b>	<b>1,088,103</b>	<b>-</b>	<b>1,088,103</b>
<b>EXPENDITURES</b>			
Current			
Instruction	731,833	-	731,833
Support services			
Students	175	-	175
Instruction	26,955	-	26,955
General administration	294,449	-	294,449
Central services	68,643	-	68,643
Operation & maintenance of plant	65,031	-	65,031
<b>Total expenditures</b>	<b>1,187,086</b>	<b>-</b>	<b>1,187,086</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(98,983)</b>	<b>-</b>	<b>(98,983)</b>
<b>Other financing sources</b>			
Transfers in	26,979	-	26,979
Transfers out	-	-	-
<b>Total other financing sources</b>	<b>26,979</b>	<b>-</b>	<b>26,979</b>
<b>Net changes in fund balances</b>	<b>(72,004)</b>	<b>-</b>	<b>(72,004)</b>
Fund balances, beginning of year	125,751	1	125,752
Restatement	(2,016)	-	(2,016)
Fund balances, beginning of year, as restated	123,735	1	123,736
<b>Fund balances, end of year</b>	<b>\$ 51,731</b>	<b>\$ 1</b>	<b>\$ 51,732</b>

See Accompanying Notes.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS) – OPERATIONAL FUND (11000)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<b>REVENUES</b>				
Intergovernmental - State grants	\$ 1,067,904	\$ 1,081,928	\$ 1,083,428	\$ 1,500
Contributions - private grants	-	-	-	-
Charges for services	-	-	309	309
Investment and income	160	160	4,348	4,188
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,068,064</b>	<b>1,082,088</b>	<b>1,088,085</b>	<b>5,997</b>
<b>EXPENDITURES</b>				
Current				
Instruction	720,386	776,495	759,547	16,948
Support services				
Students	14,500	1,506	175	1,331
Instruction	46,945	47,359	26,955	20,404
General administration	184,123	230,299	222,378	7,921
Central Services	64,816	69,206	68,643	563
Operation & maintenance of plant	72,700	72,700	65,031	7,669
Capital outlay	60,093	12,763	-	12,763
<b>Total expenditures</b>	<b>1,163,563</b>	<b>1,210,328</b>	<b>1,142,729</b>	<b>67,599</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>(54,644)</b>	<b>(61,602)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	26,979	26,979
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>26,979</b>	<b>26,979</b>
<b>Net changes in fund balances</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>\$ (27,665)</b>	<b>\$ (28,626)</b>
Beginning cash balance budgeted	-	-	-	-
<b>Total budget excess (deficiency)</b>	<b>\$ (95,499)</b>	<b>\$ (128,240)</b>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ (27,665)	
Modified accrual adjustments to revenues			18	
Modified accrual adjustments to expenditures			(44,357)	
<b>Net change in fund balance (GAAP basis)</b>			<b>(72,004)</b>	
Fund balance, beginning of the year			125,751	
Restatement			(2,016)	
<b>Fund balance, end of the year</b>			<b>\$ 51,731</b>	

See Accompanying Notes.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS) – INSTRUCTIONAL MATERIALS FUND (14000)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<b>REVENUES</b>				
Intergovernmental - State grants	\$ 1,067,904	\$ 1,081,928	\$ -	\$ (1,081,928)
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	160	160	-	(160)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,068,064</b>	<b>1,082,088</b>	<b>-</b>	<b>(1,082,088)</b>
<b>EXPENDITURES</b>				
Current				
Instruction	720,386	776,495	-	776,495
Support services				
Students	14,500	1,506	-	1,506
Instruction	46,945	47,359	-	47,359
General administration	184,123	230,299	-	230,299
Central Services	64,816	69,206	-	69,206
Operation & maintenance of plant	72,700	72,700	-	72,700
Capital outlay	60,093	12,763	-	12,763
<b>Total expenditures</b>	<b>1,163,563</b>	<b>1,210,328</b>	<b>-</b>	<b>1,210,328</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>-</b>	<b>128,240</b>
<b>Other financing sources</b>				
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(95,499)</b>	<b>(128,240)</b>	<b>\$ -</b>	<b>\$ 128,240</b>
Beginning cash balance budgeted	-	-		
<b>Total budget excess (deficiency)</b>	<b>\$ (95,499)</b>	<b>\$ (128,240)</b>		
<b>Reconciliation to GAAP Basis</b>				
Net change in fund balance (budget basis)			\$ -	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
<b>Net change in fund balance (GAAP basis)</b>			<b>-</b>	
Fund balance, beginning of the year			1	
<b>Fund balance, end of the year</b>			<b>\$ 1</b>	

See Accompanying Notes.



**SCHEDULE OF CASH RECONCILIATION  
FOR THE YEAR ENDED JUNE 30, 2023**

	General Funds			
	11000	14000	23000	24000
	General Operating	Instructional Materials	Non-Instructional Support	Federal Flowthrough Funds
Cash, June 30, 2022	\$ 73,996	\$ 1	\$ 70,577	\$ 26,596
Add				
2022-23 revenues	1,088,085	-	44,104	181,052
Receipt of prior year loans	84,384	-	-	2,359
Current year loans from other funds	-	-	-	43,936
Total cash available	1,246,465	1	114,681	253,943
Less				
2022-23 expenditures	(1,142,731)	-	(29,839)	(146,491)
Repayment of prior year loans	-	-	-	(77,414)
Current year loans to other funds	(64,977)	-	-	-
Held checks and changes in accrued payroll	7,680	-	-	(30,038)
<b>Cash, June 30, 2023</b>	<b>\$ 46,437</b>	<b>\$ 1</b>	<b>\$ 84,842</b>	<b>\$ -</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	26000	27000	28000	29000
	Local Grants	State Flowthrough Funds	State Direct Funds	Local/State
Cash, June 30, 2022	\$ -	\$ 175	\$ 8,205	\$ 91,149
Add				
2022-23 revenues	21,687	4,361	7,835	750
Receipt of prior year loans	-	-	-	-
Current year loans from other funds	-	2,091	-	-
Total cash available	21,687	6,627	16,040	91,899
Less				
2022-23 expenditures	(21,687)	(50,562)	(11,201)	(3,464)
Repayment of prior year loans	-	(2,441)	-	-
Current year loans to other funds	-	-	-	-
Held checks and changes in accrued payroll	-	46,377	(4,839)	-
<b>Cash, June 30, 2023</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 88,435</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	31100	31200	31701	31703
	GO Bond Building	Public School Capital Outlay	Capital Improvements SB-9 (Local)	SB-9 State Match Cash
Cash, June 30, 2022	\$ -	\$ -	\$ 111,462	\$ 4,748
Add				
2022-23 revenues	-	49,752	260,695	2,786
Receipt of prior year loans	-	-	-	-
Current year loans from other funds	-	-	-	-
Total cash available	-	49,752	372,157	7,534
Less				
2022-23 expenditures	-	(49,751)	(74,033)	(1,751)
Repayment of prior year loans	-	-	-	-
Current year loans to other funds	-	-	-	-
Held checks and changes in accrued payroll	-	-	-	-
<b>Cash, June 30, 2023</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 298,124</b>	<b>\$ 5,783</b>

**SCHEDULE OF CASH RECONCILIATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2023**

	31900		
	Ed Technology Equipment Act	MHVS Foundation	Total
Cash, June 30, 2022	\$ -	\$ 70,541	\$ 457,450
Add			
2022-23 revenues	64,021	22,013	1,747,141
Receipt of prior year loans	-	-	86,743
Current year loans from other funds	18,950	-	64,977
Total cash available	82,971	92,554	2,356,311
Less			
2022-23 expenditures	(76,083)	(12,687)	(1,620,280)
Repayment of prior year loans	(6,888)	-	(86,743)
Current year loans to other funds	-	-	(64,977)
Held checks and changes in accrued payroll	-	(68)	19,112
<b>Cash, June 30, 2023</b>	<b>\$ -</b>	<b>\$ 79,799</b>	<b>\$ 603,423</b>

**SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS  
FOR THE YEAR ENDED JUNE 30, 2023**

Bank and Account Name	Account Type	Account Classification	Bank Amount
<b>INBank</b>			
Operational	Checking - Interest	Cash and restricted cash	\$ 446,195
Activities	Checking - Interest	Restricted Cash	85,042
Foundation Operational	Checking - Interest	Restricted Cash	<u>81,299</u>
<b>Total deposits</b>			<b><u>\$ 612,536</u></b>
Cash and Investments			
	Bank balance		\$ 612,536
	Less: Outstanding checks		<u>(9,113)</u>
<b>Reported cash and cash equivalents</b>			<b><u>\$ 603,423</u></b>

**SCHEDULE OF PLEDGED COLLATERAL  
JUNE 30, 2023**

	INBank
<b>Cash on deposit at June 30, 2023</b>	
Checking and savings	\$ 612,536
Less: FDIC coverage	<u>(331,299)</u>
Uninsured funds	<u>\$ 281,237</u>
<b>Amount requiring pledged collateral</b>	
50% collateral requirement	\$ 140,619
Pledged collateral	<u>447,581</u>
Excess of pledged collateral	<u>\$ 306,963</u>

Collateral	Maturity	CUSIP#	Market Value
<b>INBank</b>			
FHR 4800 JA 3.500%	3/15/2047	3137F5X53	\$ 181
FHLMC POOL #RD5056 2.000%	4/1/2031	3133LPTM9	52,485
FHR 5048 DC 2.000%	12/25/2050	3137F7DV4	26,104
FNMA POOL #BRO714 2.000%	1/1/2051	3140KXYL4	16,346
FNMA POOL #BS1587 2.140%	11/1/2033	3140LBXR9	240,195
FNMA POOL #AN9616 3.340%	6/1/2025	3138LNVJ7	44,902
GNR 2021-121 EB	2/20/2051	38382VPE3	<u>67,368</u>
			<u>\$ 447,581</u>

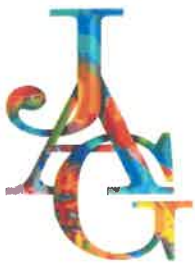
The above securities are held at Bank of the West, Denver, CO.



# COMPLIANCE SECTION

**IMARRON HIGH SCHOOL**





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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 AUDITOR'S REPORT**

**The Board of Education  
Cimarron Municipal School District  
Cimarron, New Mexico**

and

**Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor  
Santa Fe, New Mexico**

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 discretely presented component unit, each major fund, the aggregate remaining fund information, and budgetary comparison of the general fund and special revenue funds of the Cimarron Municipal School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 12, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit, of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District'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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 through 2023-004, 2023-009, and 2023-010 that we consider to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as items 2023-002, 2023-005 through 2023-008, 2023-011, and 2023-012.

### **District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **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 District'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.

A handwritten signature in black ink that reads "JAG LLC". The signature is stylized, with a large, sweeping initial "J" that loops around the "A" and "G".

Jaramillo Accounting Group LLC (JAG)  
Albuquerque, New Mexico  
February 12, 2024



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**REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

**The Board of Education  
Cimarron Municipal School District  
Cimarron, New Mexico**

and

**Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor  
Santa Fe, New Mexico**

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

***OPINION ON EACH MAJOR FEDERAL PROGRAM***

We have audited Cimarron Municipal School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

## **RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in black ink that reads "JAG LLC". The signature is stylized, with a large, sweeping initial "J" and "A" followed by "G LLC".

Jaramillo Accounting Group LLC (JAG)  
Albuquerque, New Mexico  
February 12, 2024

# Summary Schedule of Prior Audit Findings

FOR THE YEAR ENDED JUNE 30, 2023

## FINANCIAL STATEMENT FINDINGS

2022-001	Controls over Year-End Roll Forward	Resolved
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## FEDERAL AWARD FINDINGS

NONE

## COMPONENT UNIT FINDINGS – MORENO VALLEY HIGH SCHOOL

2022-002	Controls over Revenue Recording	Resolved
2022-003	Controls over Year-End Roll Forward	Resolved
2022-005	State Reporting	Resolved
2022-006	Untimely Retirement Deductions	Resolved

## SECTION 12-6-5, NMSA 1978 FINDINGS

2022-004 (2017-0011)	Purchase made prior to approval	Resolved
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# Schedule of Findings and Questioned Costs

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION I: SUMMARY OF AUDITOR'S RESULTS

### FINANCIAL STATEMENTS (DISTRICT):

1	Type of auditor's report issued	Unmodified
2	Internal Control over Financial Reporting	
	a. Material Weakness Identified?	No
	b. Significant Deficiencies not considered to be material weakness?	Yes
	c. Non-compliance Material to the financial statements noted?	No

### FINANCIAL STATEMENTS (CHARTER):

1	Type of auditor's report issued	Unmodified
2	Internal Control over Financial Reporting	
	a. Material Weakness Identified?	No
	b. Significant Deficiencies not considered to be material weakness?	Yes
	c. Non-compliance Material to the financial statements noted?	No

### FEDERAL AWARDS (DISTRICT ONLY):

1	Internal Control over major programs	
	a. Material Weakness Identified?	No
	b. Significant Deficiencies not considered to be material weakness?	No
2	Type of auditor's report issued on compliance on major programs	Unmodified
3	Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No
4	Identification of Major Programs	

Federal Assistance Listings Number  
84.425

Federal Assistance Listings Program Title  
COVID-19 Education Stabilization Fund

5	Dollar threshold used to distinguish between type A and type B programs:	\$750,000
6	Auditee qualified as a low-risk auditee?	No

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS

2023-001	FINANCIAL CLOSE AND REPORTING (DISTRICT)
<b>Type of Finding</b>	Significant Deficiency
<b>Condition</b>	<p>The District does not have adequate controls over their year-end financial close and reporting process. The Finance team should be able to accurately and timely prepare their financial statements. This includes a strong monthly close process and the ability to prepare accurate underlying data and the schedules for cash, modified accrual, and full accrual statements.</p> <p>The District maintains its books on the cash basis throughout the year and then adjustments are made to convert to modified accrual for the fund statements and full accrual for the government-wide statements. Due to errors in the prior years' financial statements (including due to/due from, unearned revenue, cash (by fund, not in total) and fund balances, certain audit entries had to correct the fund statements. The adjustments resulted in an increase of total fund balance in the current year by \$61,396 and restatements of fund balance to increase the general fund by \$204,736, decrease fund 24330 by \$453 and decrease non-major funds by \$204,283.</p>
<b>Criteria</b>	<p>There are several key underlying accounting standards to an organization designing and implementing an effective financial close and reporting process. Auditors are required to identify and communicate internal control weaknesses according to Statement on Auditing Standards (SAS) AU Section 325 Communication of Internal Control Related Matters Identified in an Audit, which includes:</p> <ul style="list-style-type: none"><li>• The auditor cannot be a part of a client's internal control because becoming part of a client's internal control impairs auditor independence.</li><li>• The auditor's work is independent of the client's internal control over financial reporting and the auditor cannot be a compensating control for the client; and</li><li>• A system of internal control over the financial reporting does not stop at the general ledger; it includes controls over the presentation of the financial statements.</li><li>• Financial reporting is considered a significant process of internal control and should be performed by the District's staff or under the supervision of District's staff.</li></ul> <p>The auditing standards require the auditor to obtain the auditees' agreement to correct material misstatements in their financial statements before the financial statements are issued. This agreement is fulfilled up front in the engagement letter by getting the auditee to agree to doing this. Additionally, at the end of the audit, the auditee also fulfills this obligation when they sign the audit representation letter.</p> <p>To achieve this, the auditee must provide the auditor cash basis trial balances that are free of material misstatement, all the receivables and payables (modified accrual entries) and then, at a minimum, all the correct supporting information for the full accrual statements (accrued compensated absences, bond debt, capital asset detail along with the accumulated depreciation and depreciation expense, property tax receivable, etc.). The auditee must fully understand how all the adjustments flow through the trial balances that link into the final product (the financial statements).</p> <ol style="list-style-type: none"><li>1. <b>Cash basis.</b> Have a thorough process in place to give the auditors the correct (free of material adjustments) cash basis trial balances of each fund. Every number should be checked, including balance sheet accounts, revenues, expenses, transfers, and fund balances.</li><li>2. <b>Modified accrual basis.</b> Take ownership for and agree that the modified accrual basis adjustments (primarily receivables and payables) proposed to the auditor from the District's detail to the cash basis trial balances are materially correct. A modified accrual basis trial balance is simply the cash basis trial balance plus receivables and payables at year-end. The</li></ol>

modified accrual basis trial balances are grouped by category and then used to create all the individual funds presented in the annual financial report.

3. **Full accrual basis.** Starting with the above final modified accrual basis trial balances then take ownership for all the adjustments from the total modified basis to the full accrual basis (the entity-wide statements at the very front of the annual financial report).

NMAC 6.20.2.12 requires that the District “create and maintain ... financial reports which facilitate the discharge of assigned responsibilities and monitors activities at each level of the organizational structure.”

New Mexico Manual of Procedures for Public School Accounting and Budget (PSAB), Supplement 5, Financial Statements. “The financial statements are the responsibility of the District. The IPA must provide the adjusting entries and supporting documentation to the district for any differences between the District’s records and the financial reports in the audit. The District should review and approve the audit draft prior to it being submitted to the state auditor.”

The State Auditor Rule (2.2.2, NMAC) requires the school district to maintain adequate accounting records to prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and cooperate with the Independent Public Accountant (IPA) by providing in a timely manner the information required to express an opinion on the agency's financial statements. Districts should familiarize themselves with the contents of the annual audit. If the IPA prepares the financial statements, this fact must be disclosed in notes to the financial statements and may result in an audit finding if there is “ineffective oversight of the financial reporting and internal control processes by those charged by governance.” (Statement of Auditing Standards, SAS 115).

Financial Standards for New Mexico Public Schools and School Districts, 6.20.2.14 NMAC. “In accordance with GASB 34, school districts shall use a full accrual basis of accounting in preparation of annual financial statements and cash basis of accounting for budgeting and reporting.”

New Mexico Manual of Procedures for Public School Accounting and Budget (PSAB), Supplement 2, Internal Control Structure. “The Financial Management System (FMS) generally produces reports containing operational, financial, and compliance related information recorded on a cash basis of accounting, making it possible to efficiently manage the cash functions of the school district. Additional software is generally needed to convert from a cash basis to an accrual basis of accounting required by Generally Accepted Accounting Practices (GAAP) and Generally Accepted Governmental Auditing Standards (GAGAS).

<b>Effect</b>	The fund balances, cash balances (by fund), due to/due from, and unearned revenue were not accurate as initially presented and would have caused the financial statement to be misrepresented.
<b>Cause</b>	This was generally caused lack of training and ineffective internal controls relating to the financial close and reporting process.
<b>Recommendation</b>	We recommend management continue to evaluate all aspects of the financial close and reporting process and establish effective internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.  <i>We continue to highly recommend in-depth training on governmental accounting standards and systems such as GASB and COSO.</i>  We also recommend the District track and record modified and full accrual entries separately for financial reporting purposes.
<b>Management Response</b>	<b>Corrective Action:</b> The District will not only learn but also implement better procedures to ensure a clean and correct end-year financial close and reporting process. This includes better process and tracking of due to/due froms.  <b>Due Date of Completion:</b> June 30, 2024  <b>Responsible Party:</b> Business Manager



# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-002</b>	<b>OVERDRAFT OF OPERATIONAL FUNDS (DISTRICT)</b>
<b>Type of Finding</b>	Significant Deficiency and Other Non-compliance
<b>Condition</b>	The General Operational Fund was in a cash overdraft position at June 30, 2023 in the amount of \$247,230. The District uses one bank account for most of its unrestricted and restricted funds and thus had to borrow from other restricted pooled funds including capital project/debt service in order to pay bills at year end.
<b>Criteria</b>	Restricted funds are generally restricted by outside agreements and should not be used to lend money to operational funds
<b>Effect</b>	The District did not have sufficient cash in its General Operational Fund at June 30, 2023.
<b>Cause</b>	Potential overspending (excess of expenditures over revenues on a cash basis in the amount of \$250,920 in the General Operating Fund), untimely collection of outstanding federal receivables (\$741,409 at June 30, 2023).
<b>Recommendation</b>	We recommend that management be aware of its cash balances to ensure the General Operational Fund does not borrow from restricted funds. Additionally, management should also bill the costs in its federal funds more timely.
<b>Management Response</b>	<b>Corrective Action:</b> The District will continue to submit monthly requests for reimbursements for all federal and state funds. The District will also have a cut-off date for purchase orders in the month of March.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-003</b>	<b>BANK RECONCILIATIONS (DISTRICT)</b>
<b>Type of Finding</b>	Significant Deficiency
<b>Condition</b>	The District did not complete bank reconciliations timely. Eighteen of the 18 bank reconciliations we tested were reconciled beyond 30 days of month end. Timeliness would be less than 30 days after month end, including preparation, review, approval, corrections. There was no dollar impact.
<b>Criteria</b>	NMSA 1978 Section 6-10-2 Public money; cash books; daily balance; public record. It is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business. Except as may be otherwise provided by law, the cash record is a public record and is open to public inspection.
<b>Effect</b>	There could be fraud or errors in the District's cash which are not detected and corrected timely. Most financial institutions have a deadline for catching any fraud or errors or it will be at the District's expense.
<b>Cause</b>	The District has not put procedures and accountability in place to ensure these are completed timely.
<b>Recommendation</b>	We recommend implementing policies and procedures to ensure the bank reconciliations are prepared frequently and documented, reviewed, and approved at a minimum of within two weeks of each month end.
<b>Management Response</b>	<b>Corrective Action:</b> The District will continue to reconcile all bank statements monthly. If the Business Manager is unable to complete them, they will train people in the administration office to complete them in a timely matter.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-004</b>	<b>SEGREGATION OF DUTIES (DISTRICT)</b>
<b>Type of Finding</b>	Significant Deficiency
<b>Condition</b>	The District does not have adequate segregation of duties since the Business Manager prepares accounting transactions, enters/processes items into the accounting general ledger, and is on the bank operational account as a signer with full access. Even though the Superintendent reviews the bank reconciliations and the Business Manager only signs checks on the charter, it is critical to limit access so any one position does not have the ability to prepare and process too many parts of transaction cycles along with full bank and accounting access.
<b>Criteria</b>	<p>NMSA 1978 Chapter 22 and NMAC set out various requirements for District policies and administrative controls and accounting controls. For example, per NMAC 6.20.2.11, Internal Control Structure Standards:</p> <ul style="list-style-type: none"> <li>A. Every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safe-guarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP, and that state and federal programs are managed in compliance with applicable laws and regulations. The internal control structure shall include written administrative controls (rules, procedures and practices, and policies that affect the organization) and accounting controls (activity cycles, financial statement captions, accounting applications including computer systems) that are in accordance with GAAP.</li> <li>B. Each school district shall develop, establish, and maintain a structure of internal accounting controls and written procedures to provide for segregation of duties, a system of authorization and recording procedures, and sound accounting practices in performance of duties and functions. The duties to be segregated are the authorization to execute a transaction, recording the transaction, and custody of assets involved in the transaction.</li> </ul> <p><u>NM Public Education Department (PED) Manual of Procedures – PSAB Supplement 18</u> - As governments increasingly respond to the demands for fiscal and operational accountability, best practice dictates the creation of strong controls surrounding activity funds, including assurance that all transactions are recorded and reported in district and charter school financial records. Additionally, at a minimum, proper lines of authority combined with strong control practices, such as segregation of duties, multiple checks and balances, requirements for annual audits, and regular financial reporting, are the elements to protect against error, waste, fraud, or misuse.</p> <p>Good accounting practices require segregation of duties within the cash transaction cycle between the recording of transactions and reconciliation/verification of transactions, authorizing transactions, and custody of the related asset.</p>
<b>Effect</b>	A lack of segregation of duties between the recording/reconciliation, authorization, and custody of asset increases the risk of misappropriation.
<b>Cause</b>	The District has limited resources and staffing and has not yet put compensating controls in place to minimize risk and ensure no one person has too much access.
<b>Recommendation</b>	We recommend the District assess the risks associated with the cash receipts transaction cycle and put into place strong controls and accountability to prevent a lack of segregation of duties.
<b>Management Response</b>	<p><b>Corrective Action:</b> Corrective actions have already begun to take place in the administration office. The Business Manager no longer has access to process/sign checks. They are also no longer a signer on the bank accounts. The internal control manuals will be updated.</p> <p><b>Due Date of Completion:</b> June 30, 2024</p> <p><b>Responsible Party:</b> Business Manager</p>

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-005</b>	<b>BUDGETARY VIOLATIONS (DISTRICT)</b>																								
<b>Type of Finding</b>	Other Non-compliance																								
<b>Condition</b>	The District has expenditure functions where actual expenditures exceeded budgetary authority:																								
	<table border="1"> <thead> <tr> <th>Fund</th> <th>Fund Name</th> <th>Function</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>23000</td> <td>Non-instructional support</td> <td>Instruction</td> <td>\$ 10,811</td> </tr> <tr> <td>31600</td> <td>Capital Improvements - HB-33</td> <td>Capital Outlay</td> <td>24</td> </tr> <tr> <td>31701</td> <td>Capital Improvements - HB-9 Local</td> <td>Support Services</td> <td>249,680</td> </tr> <tr> <td>41000</td> <td>Debt Service</td> <td>Support Services</td> <td>50</td> </tr> <tr> <td>43000</td> <td>Ed Tech Debt Service</td> <td>Support Services</td> <td>\$ 156</td> </tr> </tbody> </table>	Fund	Fund Name	Function	Amount	23000	Non-instructional support	Instruction	\$ 10,811	31600	Capital Improvements - HB-33	Capital Outlay	24	31701	Capital Improvements - HB-9 Local	Support Services	249,680	41000	Debt Service	Support Services	50	43000	Ed Tech Debt Service	Support Services	\$ 156
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41000	Debt Service	Support Services	50																						
43000	Ed Tech Debt Service	Support Services	\$ 156																						
<b>Criteria</b>	Per NMAC 6.20.2.9(A) every school district shall follow budget requirements stated in Sections 22-8-5 through 22-8-12.2 NMSA 1978 and procedures of the department in preparing, submitting, maintaining, and reporting budgetary information. Budgetary control shall be at the function level. Over-expenditure of a function shall not be allowed.																								
<b>Effect</b>	The District is out of compliance with New Mexico state statute and the control established by the use of budgets has been compromised, which could result in deficit fund balances and unnecessary usage of operating funds to cover the over-expenditures.																								
<b>Cause</b>	The necessary budget adjustment request (BAR) was not submitted timely to allow for proper budgetary allowance within the affected funds. Sometimes Board of Education meetings are cancelled at which BARs need to be approved. Regarding certain funds, the District reports the PED will not allow them to overbudget the funds, which revenue and expenses may vary.																								
<b>Recommendation</b>	We recommend the District continue its reconciling the budget between the Public Education Department's Operating Budget Management System and Visions to the function level weekly, and closely monitor their budgetary review by the governing body or finance committee at the end of each quarter and have the governing council approve the necessary budgetary adjustments to ensure funds are not over expended. We recommend holding a short special meeting in June so the Board of Education may approve BARs as necessary to prevent over budget situations.																								
<b>Management Response</b>	<b>Corrective Action:</b> The Business Manager will complete BARs monthly to prevent an overage to any functions.																								
	<b>Due Date of Completion:</b> June 30, 2024																								
	<b>Responsible Party:</b> Business Manager																								

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-006</b>	<b>SCHOOL PERSONNEL ACT (DISTRICT)</b>
<b>Type of Finding</b>	Other Non-compliance
<b>Condition</b>	During our testing of compliance with the School Personnel Act, from five employee files, two new hires did not complete the required training in detection and reporting of child abuse and neglect, including sexual abuse and assault, and substance abuse. We also noted six executed contracts signed after the first day school (out of 38 tested). Additionally, one of five employees tested did not have a license.
<b>Criteria</b>	<p>22-10A-23(B) NMSA 1978 states that delivery of the written acceptance of reemployment by a certified school instructor creates a binding employment contract between the certified school instructor and the local school board or the governing authority of the state agency until the parties enter into a formal written employment contract. Written employment contracts between local school boards or governing authorities of state agencies and certified school instructors shall be <u>executed by the parties not later than ten days before</u> the first day of a school year.</p> <p>Section 22-10A-32 Item A NMSA 1978 states that all licensed school employees shall be required to complete training in the detection and reporting of child abuse and neglect, including sexual abuse and assault and substance abuse. Except as otherwise provided in this subsection, this requirement shall be completed within the licensed school employee's first year of employment by a school district. Licensed school employees hired prior to the 2014-2015 school year shall complete the sexual abuse and assault component of the required training during the 2014-2015 school year.</p>
<b>Effect</b>	Due to the lack of certain documentation in the employee's personnel file, the employee may not have had the state mandated new hire training completed. Therefore, the employees selected for testing of compliance in accordance with the New Mexico School Personnel Act may not be qualified for the position for which they were hired for and could impact safety of students.
<b>Cause</b>	This is due to a lack of controls over compliance in this area and insufficient or ineffective attention to resolving this finding.
<b>Recommendation</b>	Management should perform a risk assessment and design and implement strong controls over contracts and training compliance. Staff should not be able to begin working until training is completed.
<b>Management Response</b>	<b>Corrective Action:</b> The District's Board is currently implementing policy with deadlines for new hires to complete their required trainings. Any new staff requiring licensure will not be permitted to work until license is to HR at the district office.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-007</b>	<b>CERTIFIED PURCHASING OFFICER (CPO) (DISTRICT)</b>
<b>Type of Finding</b>	Other Non-compliance
<b>Condition</b>	During our testing of procurement, we noted the District did not have a Certified Procurement Officer (CPO) during FY23.
<b>Criteria</b>	Per 13-1-95.2.A NMSA 1978, "On or before January 1 of each year beginning in 2014, and every time a chief procurement officer is hired, each state agency and local public body shall provide to the state purchasing agent the name of the state agency's or local public body's chief procurement officer and information identifying the state agency's or local public body's central purchasing office, if applicable." Section 13-1-95.2 D NMSA 1978 also requires that the Chief Procurement Officer obtain an initial certification as well as recertification every two years.
<b>Effect</b>	The District is not in compliance with New Mexico State Statutes requiring the training, certification, and reporting of a Chief Procurement Officer. Only CPOs can legally approve purchases and encumbrances, so the District may not be purchasing items in compliance.
<b>Cause</b>	The District did not ensure compliance with this state statute.
<b>Recommendation</b>	Management should ensure there are two CPOs so if one is out or if there is turnover, the District can legally procure goods and services.
<b>Management Response</b>	<b>Corrective Action:</b> The District's Superintendent is now the current CPO officer. The District will monitor when the certificate is due for renewal and will ensure that the renewal is completed.  <b>Due Date of Completion:</b> June 30, 2024  <b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

<b>2023-008</b>	<b>LATE AUDIT REPORT (DISTRICT)</b>
<b>Type of Finding</b>	Other Non-compliance
<b>Condition</b>	The District's audit was not submitted by the due date of November 15, 2023.
<b>Criteria</b>	According to Subsection A of Section 2.2.2.9 NMAC, School District's with June 30 fiscal year-ends have an audit report due date of November 15. If an audit report is not delivered on time to the state auditor, the auditor shall include this instance of non-compliance with Subsection A of Section 2.2.2.9 NMAC as an audit finding in the audit report.
<b>Effect</b>	The late audit report results in an instance of non-compliance with state statute.
<b>Cause</b>	Certain financial and reporting risks were noted by the auditor including a cash overdraft of \$247,230 in the General Operational Fund (which means the General Operational Fund had to borrow from restricted funds) and cash basis expenses General Operational Fund were greater than revenue in the amount of \$250,920. Additionally, individual funds did not roll forward on a cash basis, as certain due to/due from amounts were incorrectly recorded resulting in unexpected balances. Additional research and auditing were necessary to mitigate the risk of improper balances.
<b>Recommendation</b>	We recommend the District ensure that sufficient operational funds are available during the year and at year end so that the District does not have to borrow from other restricted funds. In addition, we recommend the District enhance its financial close and reporting processes to ensure balances on a cash basis are correct prior to the auditor starting audit work and all due to and from other funds are properly identified and tracked.
<b>Management Response</b>	<b>Corrective Action:</b> The District will strive to maintain a clean general ledger, which will eliminate the need for any additional research and auditing. The District will also work with the auditor closely and make sure that all items are submitted in a timely manner.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Person(s):</b> Business Manager

## SECTION III: FEDERAL AWARDS FINDINGS

NONE

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION IV: COMPONENT UNIT FINDINGS

<b>2023-009</b>	<b>FINANCIAL CLOSE AND REPORTING (CHARTER)</b>
<b>Type of Finding</b>	Significant Deficiency
<b>Condition</b>	<p>The Charter does not have adequate controls over their year-end financial close and reporting process. The Finance team should be able to accurately and timely prepare their financial statements. This includes a strong monthly close process and the ability to prepare accurate underlying data and the schedules for cash, modified accrual, and full accrual statements.</p> <p>The Charter maintains its books on the cash basis throughout the year and then adjustments are made to convert to modified accrual for the fund statements and full accrual for the government-wide statements. Due to errors in the prior years' financial statements (including due to/due from, unearned revenue, cash (by fund, not in total), and fund balances), certain audit entries had to correct the fund statements and related impact to full accrual statements. The adjustments resulted in restatements of fund balance to reduce the general fund by \$2,016, a net increase of fund balance impacting seven non-major funds in the amount of \$2,016.</p>
<b>Criteria</b>	<p>There are several key underlying accounting standards to an organization designing and implementing an effective financial close and reporting process. Auditors are required to identify and communicate internal control weaknesses according to Statement on Auditing Standards (SAS) AU Section 325 Communication of Internal Control Related Matters Identified in an Audit, which includes:</p> <ul style="list-style-type: none"> <li>• The auditor cannot be a part of a client's internal control because becoming part of a client's internal control impairs auditor independence.</li> <li>• The auditor's work is independent of the client's internal control over financial reporting and the auditor cannot be a compensating control for the client; and</li> <li>• A system of internal control over the financial reporting does not stop at the general ledger; it includes controls over the presentation of the financial statements.</li> <li>• Financial reporting is considered a significant process of internal control and should be performed by the Charter's staff or under the supervision of District's staff.</li> </ul> <p>The auditing standards require the auditor to obtain the auditees' agreement to correct material misstatements in their financial statements before the financial statements are issued. This agreement is fulfilled up front in the engagement letter by getting the auditee to agree to doing this. Additionally, at the end of the audit, the auditee also fulfills this obligation when they sign the audit representation letter.</p> <p>To achieve this, the auditee must provide the auditor cash basis trial balances that are free of material misstatement, all the receivables and payables (modified accrual entries) and then, at a minimum, all the correct supporting information for the full accrual statements (accrued compensated absences, bond debt, capital asset detail along with the accumulated depreciation and depreciation expense, property tax receivable, etc.). The auditee must fully understand how all the adjustments flow through the trial balances that link into the final product (the financial statements).</p> <ol style="list-style-type: none"> <li>1. <b>Cash basis.</b> Have a thorough process in place to give the auditors the correct (free of material adjustments) cash basis trial balances of each fund. Every number should be checked, including balance sheet accounts, revenues, expenses, transfers, and fund balances.</li> <li>2. <b>Modified accrual basis.</b> Take ownership for and agree that the modified accrual basis adjustments (primarily receivables and payables) proposed to the auditor from the Charter's detail to the cash basis trial balances are materially correct. A modified accrual basis trial balance is simply the cash basis trial balance plus receivables and payables at year-end. The</li> </ol>



modified accrual basis trial balances are grouped by category and then used to create all the individual funds presented in the annual financial report.

3. **Full accrual basis.** Starting with the above final modified accrual basis trial balances then take ownership for all the adjustments from the total modified basis to the full accrual basis (the entity-wide statements at the very front of the annual financial report).

NMAC 6.20.2.12 requires that the Charter “create and maintain ... financial reports which facilitate the discharge of assigned responsibilities and monitors activities at each level of the organizational structure.”

New Mexico Manual of Procedures for Public School Accounting and Budget (PSAB), Supplement 5, Financial Statements. “The financial statements are the responsibility of the district. The IPA must provide the adjusting entries and supporting documentation to the Charter for any differences between the Charter’s records and the financial reports in the audit. The Charter should review and approve the audit draft prior to it being submitted to the state auditor.”

The State Auditor Rule (2.2.2, NMAC) requires the school district to maintain adequate accounting records to prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and cooperate with the Independent Public Accountant (IPA) by providing in a timely manner the information required to express an opinion on the agency’s financial statements. Charters should familiarize themselves with the contents of the annual audit. If the IPA prepares the financial statements, this fact must be disclosed in notes to the financial statements and may result in an audit finding if there is “ineffective oversight of the financial reporting and internal control processes by those charged by governance.” (Statement of Auditing Standards, SAS 115).

Financial Standards for New Mexico Public Schools and School Districts, 6.20.2.14 NMAC. “In accordance with GASB 34, school districts shall use a full accrual basis of accounting in preparation of annual financial statements and cash basis of accounting for budgeting and reporting.”

New Mexico Manual of Procedures for Public School Accounting and Budget (PSAB), Supplement 2, Internal Control Structure. “The Financial Management System (FMS) generally produces reports containing operational, financial, and compliance related information recorded on a cash basis of accounting, making it possible to efficiently manage the cash functions of the school district. Additional software is generally needed to convert from a cash basis to an accrual basis of accounting required by Generally Accepted Accounting Practices (GAAP) and Generally Accepted Governmental Auditing Standards (GAGAS).

<b>Effect</b>	The fund balances, cash balances (by fund), due to/due from, and unearned revenue were not accurate as initially presented and would have caused the financial statement to be misrepresented.
<b>Cause</b>	This was generally caused lack of training and ineffective internal controls relating to the financial close and reporting process.
<b>Recommendation</b>	We recommend management continue to evaluate all aspects of the financial close and reporting process and establish effective internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.  <i>We continue to highly recommend in-depth training on governmental accounting standards and systems such as GASB and COSO.</i>  We also recommend the Charter track and record modified and full accrual entries separately for financial reporting purposes.
<b>Management Response</b>	<b>Corrective Action:</b> The Business Manager will continue to participate in appropriate job training through private and state facilitators. The Business Manager will also continue to work with hired consultants to accurately process and convey all financial reporting.  <b>Due Date of Completion:</b> June 30, 2024 <b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION IV: COMPONENT UNIT FINDINGS (CONTINUED)

<b>2023-010</b>	<b>SEGREGATION OF DUTIES – CASH RECEIPTS (CHARTER)</b>
<b>Type of Finding</b>	Significant Deficiency
<b>Condition</b>	The Charter does not have adequate segregation of duties over the cash receipts process. The accountant has duties and access to receipt cash, record cash transactions, and take cash to the bank.
<b>Criteria</b>	<p>NMSA 1978 Chapter 22 and NMAC set out various requirements for School Districts and Charter School policies and administrative controls and accounting controls. For example, per NMAC 6.20.2.11, Internal Control Structure Standards:</p> <p>A. Every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safe-guarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP, and that state and federal programs are managed in compliance with applicable laws and regulations. The internal control structure shall include written administrative controls (rules, procedures and practices, and policies that affect the organization) and accounting controls (activity cycles, financial statement captions, accounting applications including computer systems) that are in accordance with GAAP.</p> <p>B. Each school district shall develop, establish, and maintain a structure of internal accounting controls and written procedures to provide for segregation of duties, a system of authorization and recording procedures, and sound accounting practices in performance of duties and functions. The duties to be segregated are the authorization to execute a transaction, recording the transaction, and custody of assets involved in the transaction.</p> <p><u>NM Public Education Department (PED) Manual of Procedures – PSAB Supplement 18</u> - As governments increasingly respond to the demands for fiscal and operational accountability, best practice dictates the creation of strong controls surrounding activity funds, including assurance that all transactions are recorded and reported in district and charter school financial records. Additionally, at a minimum, proper lines of authority combined with strong control practices, such as segregation of duties, multiple checks and balances, requirements for annual audits, and regular financial reporting, are the elements to protect against error, waste, fraud, or misuse.</p> <p>Good accounting practices require segregation of duties within the cash transaction cycle between the recording of transactions and reconciliation/verification of transactions, authorizing transactions, and custody of the related asset.</p>
<b>Effect</b>	A lack of segregation of duties between the recording/reconciliation, authorization, and custody of asset increases the risk of misappropriation.
<b>Cause</b>	The Charter has limited resources and staffing and has not yet put compensating controls in place to minimize risk and ensure no one person has too much access.
<b>Recommendation</b>	We recommend the Charter assess the risks associated with the cash receipts transaction cycle and put into place strong controls and accountability to prevent a lack of segregation of duties.
<b>Management Response</b>	<p><b>Corrective Action:</b> Individual staff members are in charge of taking in cash receipts during any Charter School function. The Business Manager records the cash receipts to the GL. The Office Assistant takes deposits to the bank.</p> <p>Unfortunately, the Office Assistant left mid-year so the Business Manager stepped into their duties. A new Office Assistant was hired at the beginning of FY24 and has taken back this particular duty. The Office Assistant will continue to be in charge of taking deposits to the bank.</p> <p>If in the future the Office Assistant position becomes vacant, the Director and Business Manager will segregate this duty as needed until the position can once again be filled.</p>
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION IV: COMPONENT UNIT FINDINGS (CONTINUED)

<b>2023-011</b>	<b>BUDGETARY CONDITIONS (CHARTER)</b>
<b>Type of Finding</b>	Other Non-compliance
<b>Condition</b>	The Charter has an expenditure function where actual expenditures exceeded budgetary authority: <ul style="list-style-type: none"> <li>Fund 24308 Instruction Services \$27</li> </ul>
<b>Criteria</b>	Per NMAC 6.20.2.9(A) every school district shall follow budget requirements stated in Sections 22-8-5 through 22-8-12.2 NMSA 1978, and procedures of the department in preparing, submitting, maintaining, and reporting budgetary information. Budgetary control shall be at the function level. Over-expenditure of a function shall not be allowed.
<b>Effect</b>	The Charter is out of compliance with New Mexico state statute and the control established by the use of budgets has been compromised, which could result in deficit fund balances and unnecessary usage of operating funds to cover the over-expenditures.
<b>Cause</b>	The necessary budget adjustment request (BAR) was not submitted timely to allow for proper budgetary allowance within the affected funds. Sometimes Board of Education meetings are cancelled at which BARs need to be approved. Regarding certain funds, the Charter reports the PED will not allow them to overbudget the funds, which revenue and expenses may vary.
<b>Recommendation</b>	We recommend the Charter continue its reconciling the budget between the Public Education Department's Operating Budget Management System and Visions to the function level weekly, and closely monitor their budgetary review by the governing body or finance committee at the end of each quarter and have the governing council approve the necessary budgetary adjustments to ensure funds are not over expended. We recommend holding a short special meeting in June so the Board of Education may approve BARs as necessary to prevent over budget situations.
<b>Management Response</b>	<b>Corrective Action:</b> BARS will be completed timely.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

# Schedule of Findings and Questioned Costs (Continued)

FOR THE YEAR ENDED JUNE 30, 2023

## SECTION IV: COMPONENT UNIT FINDINGS (CONTINUED)

<b>2023-012</b>	<b>COMPLIANCE WITH SCHOOL PERSONNEL ACT (CHARTER)</b>
<b>Type of Finding</b>	Other Non-compliance
<b>Condition</b>	During our testing of compliance with the School Personnel Act, from two employee files both new hires did not complete the required training in detection and reporting of child abuse and neglect, including sexual abuse and assault, and substance abuse.
<b>Criteria</b>	Section 22-10A-32 Item A NMSA 1978 states that all licensed school employees shall be required to complete training in the detection and reporting of child abuse and neglect, including sexual abuse and assault and substance abuse. Except as otherwise provided in this subsection, this requirement shall be completed within the licensed school employee's first year of employment by a school district. Licensed school employees hired prior to the 2014-2015 school year shall complete the sexual abuse and assault component of the required training during the 2014-2015 school year.
<b>Effect</b>	Due to the lack of certain documentation in the employee's personnel file, the employee may not have had the state mandated new hire training completed. Therefore, the employees selected for testing of compliance in accordance with the New Mexico School Personnel Act may not be qualified for the position for which they were hired for and could impact safety of students.
<b>Cause</b>	This is due to a lack of controls over compliance in this area and insufficient or ineffective attention to resolving this finding.
<b>Recommendation</b>	Management should perform a risk assessment and design and implement strong controls over training compliance. Staff should not be able to begin working until training is completed.
<b>Management Response</b>	<b>Corrective Action:</b> The Charter does acknowledge the training requirements related to substance abuse under the statutes cited above. Current trainings provided by the Charter cover detection and reporting of child abuse and neglect, including sexual abuse and assault. Management understands the need to monitor and mitigate the risk of failing to detect and report abuse and the Charter will take corrective action for staff members to undergo proper training. All staff members have participated in appropriate training at this time.
	<b>Due Date of Completion:</b> June 30, 2024
	<b>Responsible Party:</b> Business Manager

## SECTION V: SECTION 12-6-5, NMSA 1978 FINDINGS

NONE

# Exit Conference

JUNE 30, 2023

The contents of this report were discussed, in a closed session, on February 12, 2024 with the District. The following individuals were in attendance:

**REPRESENTING  
CIMARRON  
MUNICIPAL SCHOOL  
DISTRICT:**

**SHANNON AGUILAR**  
Superintendent

**MARY SCIACCA**  
Business Manager

**KARI JARAMILLO**  
Community Member  
(Parent)

**KAYCEE SANDOVAL**  
Board of Education  
Vice President

**AMARISSA GOMEZ**  
Business Manager  
Apprentice

**KIMBERLY VALENZUELA**  
Board Member

**LAWANA WHITTEN**  
Community Member  
(Finance Background)

**REPRESENTING  
MORENO VALLEY  
HIGH SCHOOL  
CHARTER SCHOOL:**

**TAMMY DUNN**  
Executive Director

**WHITNEY ZAMBRANO**  
Governing Board  
President

**JILIANN WILLIAMS**  
Business Manager

**KENDRA APODACA**  
Governing Board  
Treasurer (Parent)

**REPRESENTING  
MORENO VALLEY  
EDUCATION  
FOUNDATION:**

**JIM DUNAWAY**  
Education  
Foundation  
Treasurer

**REPRESENTING  
JARAMILLO  
ACCOUNTING  
GROUP LLC (JAG):**

**AUDREY JARAMILLO,**  
CPA, CFE, J.M.  
Managing Partner

**SCOTT ELIASON, CPA**  
Partner

*JAG, the District's independent public auditor, assisted in the financial statements presented in this report. The District's management has reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes and they believe that their records adequately support the financial statements.*



## OTHER INFORMATION





## CORRECTIVE ACTION PLAN

February 12, 2024

U.S. Department of Education

Cimarron Municipal Schools respectfully submits the following corrective action plan for the year ended June 30, 2023. The component unit does not have federal funds that meet the threshold for a federal single audit. Accordingly, none of the component unit's findings are included in the Corrective Action Plan.

Name and address of independent public accounting firm:

**Jaramillo Accounting Group LLC  
4700 Lincoln Rd NE  
Albuquerque, New Mexico 87109**

Audit period:

**June 30, 2023**

The findings from the June 30, 2023 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **FINDINGS – FINANCIAL STATEMENT**

#### **SIGNIFICANT DEFICIENCY**

##### **2023-001 FINANCIAL CLOSE AND REPORTING**

##### **RECOMMENDATION**

We recommend management continue to evaluate all aspects of the financial close and reporting process and establish effective internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.

*We continue to highly recommend in-depth training on governmental accounting standards and systems such as GASB and COSO.*

We also recommend the District track and record modified and full accrual entries separately for financial reporting purposes.

##### **MANAGEMENT RESPONSE**

**Corrective Action:** The District will not only learn but also implement better procedures to ensure a clean and correct end-year financial close and reporting process. This includes better process and tracking of due to/due froms.

**Due Date of Completion:** June 30, 2024

**Responsible Party(ies):** Business Manager

### 2023-003 BANK RECONCILIATIONS

#### RECOMMENDATION

We recommend implementing policies and procedures to ensure the bank reconciliations are prepared frequently and documented, reviewed, and approved at a minimum of within two weeks of each month end.

#### MANAGEMENT RESPONSE

**Corrective Action:** The District will continue to reconcile all bank statements monthly. If the Business Manager is unable to complete them, they will train people in the administration office to complete them in a timely matter.

**Due Date of Completion:** June 30, 2024

**Responsible Party(ies):** Business Manager

### 2023-004 SEGREGATION OF DUTIES

#### RECOMMENDATION

We recommend the District assess the risks associated with the cash receipts transaction cycle and put into place strong controls and accountability to prevent a lack of segregation of duties.

#### MANAGEMENT RESPONSE

**Corrective Action:** Corrective actions have already begun to take place in the administration office. The Business Manager no longer has access to process/sign checks. They are also no longer a signer on the bank accounts. The internal control manuals will be updated.

**Due Date of Completion:** June 30, 2024

**Responsible Party(ies):** Business Manager

### SIGNIFICANT DEFICIENCY AND OTHER NON-COMPLIANCE

### 2023-002 OVERDRAFT OF OPERATIONAL FUNDS

#### RECOMMENDATION

We recommend that management be aware of its cash balances to ensure the General Operational Fund does not borrow from restricted funds. Additionally, management should also bill the costs in its federal funds more timely.

#### MANAGEMENT RESPONSE

**Corrective Action:** The District will continue to submit monthly requests for reimbursements for all federal and state funds. The District will also have a cut-off date for purchase orders in the month of March.

**Due Date of Completion:** June 30, 2024

**Responsible Party(ies):** Business Manager

If the US Department of Education has questions regarding this plan, please call me at 575-376-2445.

Sincerely yours,

*Mary Sciacca*

Mary Sciacca  
Business Manager



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# JARAMILLO ACCOUNTING GROUP LLC (JAG)

CERTIFIED PUBLIC ACCOUNTANTS

4700 LINCOLN RD NE, ALBUQUERQUE, NM 87109

T: 505.323.2035

[www.JAG.CPA](http://www.JAG.CPA)

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2024																											
July							August							September													
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat							
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In-Service Days 0.0 1.0							In-Service Days 0.0							In-Service Days 1.0													
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April Instructional Days 18.0							May Instructional Days 13.0							June Instructional Days 0.0													
In-Service Days 0.0							In-Service Days 2.0							In-Service Days 0.0													

2.0 P/T Conf  
 150.0 School  
 8.0 In-Service  
**160.0**

- July** 17 Board Meeting
- August** 01-02 Staff In-Service  
05 Staff In-Service  
06 First Day of School  
21 Board Meeting
- September** 18 Board Meeting
- October** 04 End of Quarter 1  
16 Board Meeting  
21 P/T Conferences
- November** 05 Election Day  
20 Board Meeting  
26-29 Thanksgiving Break
- December** 16 Staff In-Service  
18 Board Meeting  
24-31 Winter Break

- January** 06 Staff In-Service  
13 P/T Conferences  
15 Board Meeting  
25 Band Boot Camp
- February** 19 Board Meeting
- March** 07 End of Quarter 3  
12 Board Meeting  
18-21 Spring Break
- April** 16 Board meeting
- May** 17\*\* Graduation  
19 Staff In-Service  
21 Board Meeting  
22 Students Dismiss at 4:00pm  
23 Staff In-Service
- June** 18 Board Meeting

<b>2022-2023 State Reporting: Please make sure your student is in attendance! Thank you!</b>	
40th	October 09, 2024- 1 <sup>st</sup> Reporting Period (2nd Wednesday in October)
80th-	December 2, 2024 - 2 <sup>nd</sup> Reporting Period (December 1st or the first working day in Dec)
120th	February 12, 2025 - 3 <sup>rd</sup> Reporting Period (2nd Wednesday in February)

**Thanksgiving Break:** School will dismiss at regular time on November 22.  
 School will resume at regular time on December 3.

**Christmas Break:** School will dismiss at regular time on December 20.  
 School will resume at regular time on January 7.

**Spring Break:** School will dismiss at regular time on March 14.  
 School will resume at regular time on March 25.

**Parent/Teacher Conferences:** October 21 and January 13

<b>Staff In-Service:</b>	<b>PD HOURS</b>	<b>PD Hours Towards Instruction</b>		
	8 August 1	<b>10/21</b>	<b>8</b>	<b>P/T Conferences</b>
	8 August 2	<b>1/13</b>	<b>8</b>	<b>P/T Conferences</b>
counts as school day	8 August 5			
	0 October 21		<u>16</u>	
	8 December 16			
	8 January 6			
counts as school day	0 January 13			
	8 March 10			
	8 May 19			
	8 May 23			
	8 May 23			
<b>Total</b>	<u>72</u>			

<b>Grading Periods:</b>			<b>Days in Quarter</b>
*1st Quarter: August 06	October 04		36
*2nd Quarter: October 08	December 20		39
*3rd Quarter: January 07	March 07		36
*4th Quarter: March 11	May 22		<u>39</u>
			150.0

2024																											
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	7	8	9	10	11		5	6	7	8	9			9	10	11	12	13									
	14	15	16	17	18		12	13	14	15	16			16	17	18	19	20	*								
	20	21	22	23	24	25	19	20	21	22	23			23	24	25	26	27									
	28	29	30				26	27	28	29	30			30													
April Instructional Days 18.0							May Instructional Days 18.0							June Instructional Days 16.0													
In-Service Days 0.0							In-Service Days 0.0							In-Service Days 2.0													

**180.0** School  
**8.0** In-Service  
**188.0**

**July** 17 Board Meeting

**August** 01-05 Staff In-Service  
 06 First Day of School  
 21 Board Meeting

**September** 18 Board Meeting

**October** 04 End of Quarter 1  
 16 Board Meeting  
 21 P/T Conferences

**November** 04 School Day  
 05 Election Tuesday - No School  
 20 Board Meeting  
 28-29 Thanksgiving Break

**December** 16 Staff In-Service  
 18 Board Meeting  
 23-31 Winter Break

**January** 06 Staff In-Service  
 13 P/T Conferences  
 15 Board Meeting  
 25 Band Boot Camp

**February** 19 Board Meeting

**March** 07 End of Quarter 3  
 12 Board Meeting  
**No Spring Break**

**April** 16 Board meeting

**May** 21 Board Meeting

**June** 18 Board Meeting  
**21\* Graduation**  
 23 Staff Inservice  
 27 Students Dismissed at 3:30pm  
 30 Staff Inservice

<b>2024-2025 State Reporting: Please make sure your student is in attendance! Thank you!</b>	
40th	October 09, 2024- 1 <sup>st</sup> Reporting Period (2nd Wednesday in October)
80th-	December 2, 2024 - 2 <sup>nd</sup> Reporting Period (December 1st or the first working day in Dec)
120th	February 12, 2025 - 3 <sup>rd</sup> Reporting Period (2nd Wednesday in February)

**Thanksgiving Break:** School will dismiss at regular time on November 27.  
 School will resume at regular time on December 3.

**Christmas Break:** School will dismiss at regular time on December 20.  
 School will resume at regular time on January 7.

**Spring Break:** No Spring Break to meet the 180 Day mandate.

**Parent/Teacher Conferences:** October 21 and January 13

<b>Staff In-Service:</b>	<b>PD HOURS</b>		<b>PD Hours Towards Instruction</b>		
<b>Required: 60 Elem/30 HS</b>	7.5	August 1			
	7.5	August 2	<b>10/21</b>	<b>6.50</b>	<b>P/T Conferences</b>
	7.5	August 5	<b>1/13</b>	<b>6.50</b>	<b>P/T Conferences</b>
	7.5	October 14		<b>13</b>	
counts as school day	0	October 21			
	7.5	December 15			
	7.5	January 6			
counts as school day	0	January 13			
	7.5	February 17			
	<u>7.5</u>	May 23			
	<u>60</u>				

<b>Grading Periods:</b>			<b>Days in Quarter</b>
*1st Quarter: August 06		October 04	43
*2nd Quarter: October 07		December 19	46
*3rd Quarter: January 07		March 07	42
*4th Quarter: March 11		May 22	<u>49</u>
			180.0

2024																				
July							August							September						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
	1	2	3	4	5						1	2			2	3	4	5	6	
	8	9	10	11	12		5	6	7	8	9			9	10	11	12	13		
	15	16	17	18	19		12	13	14	15	16			16	17	18	19	20		
	22	23	24	25	26		19	20	21	22	23			23	24	25	26	27		
	29	30	31				26	27	28	29	30			30						
July Instructional Days						0.0	Aug. Instructional Days						19.0	Sept. Instructional Days						20.0
In-Service Days						0.0	In-Service Days						3.0	In-Service Days						0.0
October							November							December						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4*							1			2	3	4	5	6	
	7	8	9	10	11		4	5	6	7	8			9	10	11	12	13		
	14	15	16	17	18		11	12	13	14	15			16	17	18	19	20		
	21	22	23	24	25		18	19	20	21	22			23	24	25	26	27		
	28	29	30	31			25	26	27	28	29			30	31					
Oct. Instructional Days						21.0	Nov. Instructional Days						14.0	Dec. Instructional Days						14.0
In-Service Days						1.0 1.0	In-Service Days						0.0	In-Service Days						1.0
2025																				
January							February							March						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
			1	2	3										3	4	5	6	7*	
	6	7	8	9	10		3	4	5	6	7			10	11	12	13	14		
	13	14	15	16	17		10	11	12	13	14			17	18	19	20	21		
	20	21	22	23	24	25	17	18	19	20	21			24	25	26	27	28		
	27	28	29	30	31		24	25	26	27	28			31						
Jan. Instructional Days						17.0	Feb. Instructional Days						19.0	Mar. Instructional Days						16.0
In-Service Days						1.0 1.0	In-Service Days						1.0	In-Service Days						0.0
April							May							June						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4						1	2								
	7	8	9	10	11		5	6	7	8	9			2	3	4	5	6		
	14	15	16	17	18		12	13	14	15	16	17**		9	10	11	12	13		
	21	22	23	24	25		19	20	21	22	23			16	17	18	19	20		
	28	29	30				26	27	28	29	30			23	24	25	26	27		
April Instructional Days						22.0	May Instructional Days						16.0	June Instructional Days						0.0
In-Service Days						0.0	In-Service Days						1.0	In-Service Days						0.0

**2.0** P/T Conf.  
**178.0** School  
**8.0** In-Service  
**188.0**

- July** 17 Board Meeting
- August** 01-05 Staff In-Service  
07 First Day of School  
21 Board Meeting
- September** 18 Board Meeting
- October** 04 End of Quarter 1  
14 Staff In-Service  
16 Board Meeting  
21 P/T Conferences
- November** 05 Election Day  
20 Board Meeting  
26-29 Thanksgiving Break
- December** 16 Staff In-Service  
18 Board Meeting  
23-31 Winter Break

- January** 06 Staff In-Service  
13 P/T Conferences  
15 Board Meeting  
25 Band Boot Camp
- February** 17 Staff In-Service  
19 Board Meeting
- March** 07 End of Quarter 3  
12 Board Meeting  
17-21 Spring Break
- April** 16 Board meeting
- May** 17\*\* Graduation  
21 Board Meeting  
23 Staff In-Service
- June** 18 Board Meeting

<b>2024-2025 State Reporting: Please make sure your child is in attendance! Thank you!</b>	
40th	October 09, 2024- 1 <sup>st</sup> Reporting Period (2nd Wednesday in October)
80th-	December 2, 2024 - 2 <sup>nd</sup> Reporting Period (December 1st or the first working day in Dec)
120th	February 12, 2025 - 3 <sup>rd</sup> Reporting Period (2nd Wednesday in February)

**Thanksgiving Break:** School will dismiss at regular time on November 22.  
 School will resume at regular time on December 2.

**Christmas Break:** School will dismiss at regular time on December 20.  
 School will resume at regular time on January 7.

**Spring Break:** School will dismiss at regular time on March 14.  
 School will resume at regular time on March 24.

**Parent/Teacher Conferences:** October 21 and January 13

<b>Staff In-Service:</b>	PD HOURS	<b>PD Hours Towards Instruction</b>		
<b>Required: 60 Elem/30 HS</b>	7.5	August	1	
	7.5	August	2	<b>10/21</b>
	7.5	August	5	<b>6.50</b>
	7.5	October	14	<b>1/13</b>
				<b>6.50</b>
counts as school day	0	October	21	<b>13</b>
	7.5	December	16	
	7.5	January	6	
counts as school day	0	January	13	
	7.5	February	17	
	<u>7.5</u>	May	23	
	<u>60</u>			
<b>Grading Periods:</b>	*1st Quarter: August 06	October 04	Days in Quarter	43
	*2nd Quarter: October 07	December 19		46
	*3rd Quarter: January 07	March 07		42
	*4th Quarter: March 11	May 22		<u>49</u>
				180.0

**CIMARRON MUNICIPAL SCHOOLS  
BOARD OF EDUCATION  
2024-2025 MEETING SCHEDULE  
(3RD WEDNESDAY OF THE MONTH)**

**Approved ?**

***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***

<b>DATE</b>	<b>LOCATION</b>	<b>TIME</b>
July 17, 2024	Cimarron High School Media Center	6:30 PM
August 21, 2024	Eagle Nest Elementary/Middle Schools Board Meeting Room	6:30 PM
September 18, 2024	Moreno Valley High School Meeting Room	6:30 PM
October 9, 2024	Cimarron Municipal School Board Work Session Meeting	6:30 PM - ZOOM
October 16, 2024	Cimarron High School Media Center	6:30 PM
November 20, 2024	Eagle Nest Elementary/Middle Schools Board Meeting Room	6:30 PM
December 18, 2024	Cimarron High School Media Center	6:30 PM
January 15, 2025	Eagle Nest Elementary/Middle Schools Board Meeting Room	6:30 PM
February 12, 2025	Cimarron Municipal School Board Work Session Meeting	6:30 PM - ZOOM
February 19, 2025	Cimarron High School Media Center	6:30 PM
March 12, 2025	Eagle Nest Elementary/Middle Schools Board Meeting Room	6:30 PM
April 16, 2025	Moreno Valley High School Meeting Room	6:30 PM
May 21, 2025	Cimarron High School Media Center	6:30 PM
June 11, 2025	Cimarron Municipal School Board Work Session Meeting	6:30 PM - ZOOM
June 18, 2025	Eagle Nest Elementary/Middle Schools Board Meeting Room	6:30 PM

The agenda for each of the meetings listed above will be available at the Cimarron Municipal School Administrative Offices 72 hours prior to each meeting. The Board Meeting Packet will be available on the School District Website [www.cimarronschools.org](http://www.cimarronschools.org) 72 hours prior to each meeting. This is an open meeting and the citizens of the Cimarron Municipal Schools District are invited to attend. Individuals with disabilities who need any form of auxiliary aid or service to attend or participate in the meetings, please contact the Superintendent of Schools at 575-376-2445 at least one week prior to the meeting or as soon as possible





**CIMARRON MUNICIPAL SCHOOLS**

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

***School Board Members***

, President; Kaycee Sandoval, Vice-President; Kimberly Taylor, Secretary;  
Kimberly Valenzuela, Member; Jonathan Grassmick, Member  
Shannon Aguilar, Superintendent

April 19, 2023

**AUDIT & FINANCE COMMITTEE MEMBERS:**

- Ms. Kari Jaramillo, School Board Secretary
- Mrs. Kaycee Sandoval, School Board Member
- Mr. Adán Estrada, School Business Official
- Mrs. Mary Sciacca, School Business Official
- Mrs. Lawana Whitten, Accounting/Financial Member Volunteer
- Mrs. Donna Archuleta, Accounting/Financial Member Volunteer

**(The Committee Members will meet from 5:00-6:00 pm at the School District Administration Office the day of the monthly Regular Scheduled School Board Meetings in Cimarron).**

WEEKDAY:	DATE:	LOCATION:	TIME:
Wednesday	July 16, 2024	Cimarron Municipal Schools Administration Office	5:00- 6:00 pm
Wednesday	October 15, 2024	Cimarron Municipal Schools Administration Office	5:00-6:00 pm
Wednesday	December 17, 2024	Cimarron Municipal Schools Administration Office	5:00-6:00 pm
Wednesday	February 18, 2025	Cimarron Municipal Schools Administration Office	5:00-6:00 pm
Wednesday	May 20, 2025	Cimarron Municipal Schools Administration Office	5:00-6:00 pm

<b>2024</b>																							
<b>July</b>							<b>August</b>							<b>September</b>									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
	1	2	3	4	5						1	2			2	3	4	5	6				
	8	9	10	11	12		5	6	7	8	9		9	10	11	12	13						
	15	16	17	18	19		12	13	14	15	16		16	17	18	19	20						
	22	23	24	25	26		19	20	21	22	23		23	24	25	26	27						
	29	30	31				26	27	28	29	30		30										

July Instructional Days 0.0

In-Service Days 0.0

Aug. Instructional Days 17.5

In-Service Days 1.5

Sept. Instructional Days 16.0

In-Service Days 2.0

<b>October</b>							<b>November</b>							<b>December</b>						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4*							1		2	3	4	5	6		
	7	8	9	10	11		4	5	6	7	8		9	10	11	12	13			
	14	15	16	17	18		11	12	13	14	15		16	17	18	19	20			
	21	22	23	24	25		18	19	20	21	22		23	24	25	26	28			
	28	29	30	31			25	26	27	28	29		30	31						

Oct. Instructional Days 19.0

In-Service Days 1.0

Nov. Instructional Days 12.0

In-Service Days 1.0

Dec. Instructional Days 12.0

In-Service Days 1.0

<b>2025</b>																							
<b>January</b>							<b>February</b>							<b>March</b>									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3										3	4	5	6	7*				
	6	7	8	9	10		3	4	5	6	7		10	11	12	13	14						
	13	14	15	16	17		10	11	12	13	14		17	18	19	20	21						
	20	21	22	23	24		17	18	19	20	21		24	25	26	27	28						
	27	28	29	30	31		24	25	26	27	28		31										

Jan. Instructional Days 16.0

In-Service Days 2.0

Feb. Instructional Days 16.0

In-Service Days 1.0

Mar. Instructional Days 12.0

In-Service Days 1.0

<b>April</b>							<b>May</b>							<b>June</b>						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4						1	2		2	3	4	5	6		
	7	8	9	10	11		5	6	7	8	9		9	10	11	12	13			
	14	15	16	17	18		12	13	14	15	16	17**	16	17	18	19	20			
	20	21	22	23	24	25	19	20	21	22	23		23	24	25	26	27			
	28	29	30				26	27	28	29	30		30							

April Instructional Days 18.0

In-Service Days 2.0

May Instructional Days 13.5

In-Service Days 1.5

June Instructional Days 0.0

In-Service Days 0.0

**152.0** School  
**14.0** In-Service  
**166.0**

2024-2025 Proposed MVHS Budget  
Green funds must be fully spent in FY25

Operational Budget Funded by SEG: 1,006,024

Federal funds/grants:

IDEA-B: 24106; 21,698

State grants:

PSCOC Lease Award: 31200; 42,411

SB-9 state match: 31703 Carry-Over 7,180

Local funds and bonds:

GO Bond 27107 2,267

Instructional Materials 27109 1,600

SB-9: 31701 140,000

**BUDGET 1,216,941**

Summary of changes:

Decrease in SEG operational funding -45,044

Increase in staff salaries	3% to all returning staff
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<b>Total salaries and benefits</b>	<b>\$921,138</b>
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92% of Operational

Maintains instructional materials	15,000
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Maintains professional development	25,000
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Decrease in utilities	65,000
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Increase in supply budget	20,000
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includes significant increase in student supplies

**Salaries/benefits + utilities = 103% of FY25 operational funds**

Assurance Form of the RfA  
 Approved

**ASSURANCE FORM**

**For Implementation of the 2024–2025 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, theater, 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	
Business Manager		Date	
Project Director	<i>Tessa Fleming</i>	Date	<i>3/27/24</i>
Fine Arts Advisory Council (FAAC) Contact	<i>Laura Berhardt</i>	Date	<i>3/27/24</i>
School Board President or Governance Council Chair		Date	

# Fine Arts Education Act (FAEA) 2024-2025 Application for K-6 Funding

Due date: May 31, 2024

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 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.

[tfleming@cimarronschools.org](mailto:tfleming@cimarronschools.org) [Switch account](#)

 Draft saved

The name, email, and photo associated with your Google account will be recorded when you upload files and submit this form

Any files that are uploaded will be shared outside of the organization they belong to.

\* Indicates required question

Email \*

tfleming@cimarronschools.org

Name of district or charter school applicant \*

Cimarron Municipal Schools

Please check one: \*

- School district
- State authorized charter school
- District authorized charter school

Please check one: \*

- Renewal application
- New application

District code \*

008





Contact person (day-to-day FAEA program management): \*

Tessa Fleming

FAEA contact email: \*

tfleming@cimarronschools.org

Superintendent (only applicable to school district applicants):

Shannon Aguilar

Charter contact (only applicable to charter school applicants):

Your answer

Mailing address (including state, city, zip): \*

165 N Collison Ave. Cimarron, NM. 87714

Telephone: \*

575-376-2445



Projected number of K-6 fine arts teachers in SY 2024–2025 for Dance:

0

Projected number of K-6 fine arts teachers in SY 2024–2025 for Media Arts:

1

Projected number of K-6 fine arts teachers in SY 2024–2025 for Music:

1

Projected number of K-6 fine arts teachers in SY 2024–2025 for Theater:

0

Projected number of K-6 fine arts teachers in SY 2024–2025 for Visual Arts:

1

Total projected number of K-6 fine arts students to be served in SY 2024–2025: \*

190



# Fine Arts Education Act (FAEA) 2024-2025 Application for K-6 Funding

[tfleming@cimarronschools.org](mailto:tfleming@cimarronschools.org) [Switch account](#)



The name, email, and photo associated with your Google account will be recorded when you upload files and submit this form

Any files that are uploaded will be shared outside of the organization they belong to.

\* Indicates required question

## Goals and Objectives

Arts Education and Equity: Meeting the Needs of All Students



## Pedagogy \*

How will these funds be used to support art education that is 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, connect 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 non verbal 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 universality 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 Principles of Design through self-directed and self-selected 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 instruction encourages creativity, self-regulation, a wide variety of art choices and student assessment instead of direct instruction that may limit or exclude some students whose interest is different than the instructors.

## Goals and Objectives \*

List three or more goals and measurable objectives for your visual arts, music, dance, and/or theater programs that are aligned to NM Core Arts Standards, National Arts Standards, and/or Elementary Secondary Education Act (ESSA).

List three or more goals and measurable objectives for your visual arts, music, dance, and/or theater programs aligned with NM Core Arts Standards, National Arts Standards, and/or Elementary Secondary Education Act (ESSA), including—but not limited to—sequential and developmentally appropriate additional Title I or Title IV curricula to ESSA & 21st Century funds to the arts.

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

Steps:

1. Student will be able to plan, create, refine and present artistic ideas and work at all grade levels

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, 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 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 monthly basis.

Outcomes: Students creating art that covers different mediums and meeting artistic standards through Elements of Art and Principles of Design.

2. Students will be able to convey meaning and life experiences.

Steps: 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 artshows, displayed works of art.

-Artist statements and verbal presentations

-Study of artists from different backgrounds and mediums.

Outcomes: 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.

3. Students will respond and develop critiquing methods for their own and others artwork.

Steps:

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 assessments both informal and formal with teacher.

Outcomes:

Student will become fluent in reflecting and responding to their and others artwork.  
-Students strive to better each ongoing art that they are creating.

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.

Students will be given dates and rubric to plan and implement artistic creation to represent themselves and the community around them.

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 artshow/auction before, during, and after each event. Students will create promotional materials and schedule needed personnel to facilitate art show.

Outcomes: Students will experience artistic presentation and community resources.

Students will understand and gain confidence with presentation of artistic work. Students will have ownership of events.

How frequent are your arts classes, and what is the length of class time? \*

2x weekly for 50 mins. a class

What formative and summative assessments are you using to measure students' learning in the arts. \*

Studio of Habits self-assessment and rubrics

Portfolio and sketchbooks

Completed work meeting students created rubrics

Daily participation grades

Class Critiques

community art shows



**Professional Development:** Describe the plan for 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. \*

\*These include, but are not limited to collaboration with arts associations, participation in local, state, regional and national conferences, workshops. Discuss presenting, participating, and collaborations.

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. 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.

Teacher is provided funding for TAB training in New Mexico and Colorado as scheduled, NM 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.

Art rooms are equipped with iPads, computers, Media presentation tools and students have personal computers that are allowed to be brought to the classroom upon the request of the art teacher.

### **Fine Arts Advisory Council (FAAC) \***

Briefly summarize below how your 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.

The FAAC and I meet monthly to discuss what is happening in my program and I show them student work and discuss how they meet the NMPED visual art standards. We will set goals together and plan how to meet those goals. This year it was to help ELL Students achieve more in my program.





Licensed school instructors and supervisors to insure excellence in teaching and learning arts education. \*

Describe below how your program ensures the use of licensed instructors 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.

It is a 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.

### Program Plan Summary \*

Include below a detailed narrative description and self-evaluation of your instructional program, instructors, and evaluation plan/compliance elements. Discuss any collaborative efforts (community/district/region/state).

The instructional program is run by the district art teacher. The time is spent between both elementary/middle schools in the district. The program is very flexible and always changing to meet the students where they are at. We use a variety of mediums for a variety of projects. The instructor follows that standard evaluation requirements set by the stat. The instructor always performs well on those evaluations. There is collaboration with the district and the community. Community members come to us often for help with projects. Our most recent one is helping with community murals.

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# Fine Arts Education Act (FAEA) 2024-2025 Application for K-6 Funding

[tfleming@cimarronschools.org](mailto:tfleming@cimarronschools.org) [Switch account](#)



The name, email, and photo associated with your Google account will be recorded when you upload files and submit this form

Any files that are uploaded will be shared outside of the organization they belong to.

\* Indicates required question

## School(s) being served

List the school, district code, location code, grade levels, and projected number of students to be served in SY 2024-25 for all participating schools. If you represent more than 5 schools, you may skip this section and instead please upload an "FAEA Schools being served" excel document which can be found and downloaded from the link in section 4 "uploads".

I am completing this application for more than 5 schools. \*

- yes (skip this section and upload your form found under section 4)
- no (complete the information for up to five schools below)



**School being served (school 1)**

**Cimarron Elementary School**

**Location code (school 1)**

**033**

**Grade levels (school 1)**

**K-4**

**Number of students (school 1)**

**50**

**School being served (school 2)**

**Eagle Nest Elementary School**

**Location code (school 2)**

**047**



**Grade levels (school 2)**

K-4

**Number of students (school 2)**

66

**School being served (3)**

Cimarron Middle School

**Location code (3)**

036

**Grade levels (3)**

5-8

**Number of students (3)**

41



**School being served (4)**

**Eagle Nest Middle School**

**Location code (4)**

**048**

**Grade levels (4)**

**5-8**

**Number of students (4)**

**75**

**School being served (5)**

**Your answer**

**Location code (5)**

**Your answer**



Grade levels (5)

Your answer

Number of students (5)

Your answer

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## School Board Community Schools Resolution Report

This report indicates the commitment of the district and school board or state charter school board to support the community school strategy and support community partners. This includes a commitment to hiring a district level CS Manager if the district has 3 or more community schools in the district (state charters are exempt). This is required for the Implementation **Years 1-3 and Extension** grant application.

This report should include the following:

- A School Board Community School policy, resolution or directive to support community schools within the district. Please see below for a sample resolution. This sample can be modified, edited and changed to fit the district. Adapt the resolution and process to charter schools as needed.
- Evidence of where this CS Resolution for the school district is in the process of adoption. This can include evidence of passed by the School Board, on the agenda, discussed by the school board, etc.

If this type of resolution has already been passed by the district school board, please include that statement in the report.

### *Sample of a Community School School Board Resolution:*

The \_\_\_\_\_ School Board affirms the belief that Community Schools are a whole child, comprehensive strategy to transform schools into places where educators, local community members, families, and students work together to strengthen conditions for student learning and healthy development. As partners, they organize in-and-out of school resources, supports, and opportunities so that young people thrive.

The community schools strategy is grounded in addressing an equity strategy for which fairness is achieved through systematically assessing and addressing disparities in opportunities and outcomes so that students, families and communities experience high quality instruction and receive effective individual and family support and services they need to succeed in school and the community.



\_\_\_\_\_ School Board of Education commits its and the superintendent's participation in any district level community school collaboration efforts, including but not limited to boards and committees that endeavor to partner with appropriate federal, state and local entities, including community-based organizations to support the CS strategy and whole school transformation.

\_\_\_\_\_ (School District Name) recognizes and values that Community Schools have a collective impact on the surrounding community that improves conditions for all those living there. Although the specific services, supports and opportunities available at individual Community Schools may vary depending on local needs and resources, \_\_\_\_\_ (School District Name) shall strive to strategically identify potential Community Schools and integrate specific programs and services that support students, families, and community and align with the current NM Statute.

<https://youtu.be/gv21b3ZpSLg?feature=shared>

<https://youtu.be/2XF0awGRTWs?feature=shared>

## ***Cimarron Municipal Schools***

Dear Parents,

All 5th Grade students will be attending a 1 day health class with Nurse Melissa soon. Growth and Development is a required curriculum and has been approved by the School Board of Education. The class covers changes during puberty, personal hygiene, healthy eating habits and exercise, etc. There will be a video shown, a group discussion and a question/answer session. We also encourage students to discuss what they learned in this class with their parents at home and encourage them to ask you any more questions they may still have.

If you do not wish for your child to participate, you may opt out by signing below and returning this paper to school no later than Tuesday, April 23, 2024.

Thank you and if you have any questions, please feel free to reach out to me at 575-376-2445 ext. 204.

\_\_\_\_\_ I choose to opt my student, \_\_\_\_\_, out of this class.

Parent/Guardian signature \_\_\_\_\_ Date: \_\_\_\_\_

**G-2550 © GCCA  
PROFESSIONAL / SUPPORT STAFF  
SICK LEAVE**

Sick leave for District personnel is a designated amount of compensated leave that is to be granted to a staff member who, through personal or family illness, death in the immediate family, injury, or quarantine, is unable to perform the duties assigned. Family, for purposes of sick leave, shall include:

Spouse      Grandparents  
Children    Grandchildren  
Parents     Like relations created by marriage  
Siblings    (e.g., stepchild, father-in-law, etc.)

An employee claiming sick leave who is absent more than four consecutive days shall submit a physician's certificate attesting to said illness, if such is requested by the superintendent. Absence due to the illness or death of a close relative or friend of the employee, or other than those individuals listed in the definition above, must be approved in advance by the superintendent. Details as to the close relationship must be included in the written request for leave.

An employee may use in advance, during any fiscal year, the sick leave which will accumulate in the remainder of the fiscal year. If an employee does not complete the yearly contract or work agreement his or her final paycheck will be reduced on a pro rata basis for unearned sick leave taken. If the final paycheck is insufficient to pay back unearned leave taken the employee shall repay the district pursuant to a written agreement negotiated with the superintendent.

Sick leave may include other excused absences, such as medical, dental, or optical examination or treatment impossible to schedule on nonduty days.

Each staff member shall be credited with a sick leave allowance at the rate of one (1) day per month up to twelve (12) days, determined by the number of months employed i.e.,

Twelve (12)-months employment      twelve (12) days  
Ten (10)-months employment      ten (10) days

The unused portion of such allowance shall accumulate to a maximum of eighty (80) days, at which time no more sick leave can be earned. As accumulated sick leave days are used and drop below eighty (80) days, an eligible employee may again accumulate sick leave up to the maximum limit.

When a staff member exhausts all days of accumulated sick leave, an unpaid leave of absence must be requested for further sick leave, pursuant to District policy.

Sick leave of any staff member who does not serve a full school year shall be prorated at the rate of one (1) day per month.

Sick leave may be used for childbirth during the time the physician verifies that the employee is physically unable to perform her normal duties. If the employee does not wish to return to her duties following childbirth, an extended leave of absence must be requested, consistent with existing District policy.

Upon request, the staff member shall inform the Superintendent of the following:

- Purpose for which sick leave is being taken.
- Expected date of return from sick leave.
- Where the staff member may be contacted during the leave.

Sick leave is only for the purpose of recuperative activities, e.g., obtaining medical care or treatment, procuring medications or other prescribed materials, convalescing at home or at a medical facility, or other therapy or activity prescribed by the employee's physician or health practitioner (with verification required if requested by the Superintendent). The District may, at District expense, require the employee to submit to medical or psychiatric examination by a physician or psychiatrist selected by the District to determine 1) whether or not the continued use of sick leave is appropriate or 2) whether return to duty is appropriate.

Any employee who can be shown to have willfully violated or misused the District's sick leave policy or misrepresented any statement or condition will be subject to discipline, which may include reprimand, suspension, and/or dismissal.

*Adopted:*    date of manual adoption

**G-2600 © GCCB  
PROFESSIONAL / SUPPORT STAFF  
PERSONAL / EMERGENCY /  
RELIGIOUS LEAVE**

Full-time school employees are allowed on (1) day personal leave per year without deduction in salary upon advance approval of their building principal and the superintendent. Personal leave will not be granted on the day immediately before or after a holiday nor during the last two (2) weeks of school. Only one (1) personal leave day per building will be granted on any given day; requests for leave must be in writing and to the building principal at least four (4) working days before the day of the leave requested. In considering such requests, principals will give priority to those employees who have not yet taken their first personal leave day. Exceptional circumstances may be considered by the administrative staff and the superintendent in applying this policy.

Requests shall be acted upon in order of receipt, and the availability of substitutes, if necessary, may limit the requests granted.

Days missed due to weather and/or road conditions will be charged to personal leave. Personal leave days shall not accumulate nor carry over from one school year or fiscal year to the next. Personal leave shall be recorded against the employees available leave benefit at each monthly payroll.

**Victims Domestic Abuse Leave**

An employee will be allowed intermittent paid or unpaid leave time of up to fourteen days in any calendar year for up to eight hours in one day for the purpose of:

- Obtaining or attempting to obtain an order of protection or judicial relief from domestic abuse;
- Meet with law enforcement officials, consult with attorneys or district attorneys' victim advocates or attend court proceedings related to domestic abuse of the employee or the employees minor child.

The leave will be allowed in increments of one half (1/2) day of the normal work day for the employee.

Such leave shall include any and all leave, compensatory time or any other paid for time off available to the employee before the imposition of unpaid leave time. The Superintendent may authorize up to fourteen (14) days of leave for the victim abuse purposes indicated above.

When the leave is take in an emergency notice must be given to the Supeintendents office within twenty-four (24) hours of the type of leave

requested, Other policies on notice for absence may apply. Verification will be required in the form of:

- A court order or other court evidence of the incident of domestic abuse;
- A written statement of appearance or schedule to appear as a victim or on behalf of a minor child victim in a domestic abuse incident made by an attorney, advocate or law enforcement official knowledgeable of the appearance.

Confidentiality of any disclosed material and a position of non-retaliation for use of such leave will be maintained by the district..

### **Emergency Responder Leave**

An employee serving as a volunteer emergency responder in a declared emergency of up to ten (10) regular business days by the State Governor or President of the United States may not be terminated, demoted or discriminated against in the terms and conditions of employment. The employer may charge regular pay against the employee for the time the employee is absent from employment due to service as an emergency responder.

*Adopted:* date of manual adoption

LEGAL REF.: [12-10-C1](#) *et seq.* - Voluntary Emergency Responder

Leave Act  
[50-4-2](#) *et seq.* - Domestic Abuse Act

**J-3400 © JIH**  
**STUDENT INTERROGATIONS,**  
**SEARCHES, AND ARRESTS**

Any request by law enforcement agencies and/or other government agencies (i.e., Children, Youth & Families Department) to see a student, interview a student or make an arrest at school, must be verified by the principal and/or his designee, to be assured that such request is authorized by that individual's agency. The principal will request identification and written authorization from the individual, and will verify the legitimate request by the individual's agency by telephone. The principal must notify the Office of the Superintendent each time the police are on campus.

**Interviews**

A parent may be present during an interview except when interviews are conducted pursuant to a report of child abuse and the interview is by a Children, Youth, and Family Department worker or a peace officer.

Except in child abuse and abandonment situations, should a peace officer appear on campus requesting to interview a student attending the school, the school administrator shall be notified and the school office shall contact the student's parent(s). The parent(s) will be asked if they wish the student to be interviewed and, if so, will be requested to be present or to authorize the interview in their absence.

If the parent(s) cannot be reached, the peace officer should be requested to contact the parent(s) and make arrangements to question the student at another time and place.

If a student is taken into custody (arrested), the arresting officer shall be requested to notify the student's parents or guardian. The arresting officer will be asked to complete and sign a "Form for Signature of Arresting Officer." School personnel shall make every reasonable effort to make sure parents have been notified that a student has been taken into custody. The personnel of the District shall cooperate fully with the police.

**Searches**

School property assigned to a student and a student's person or property while under the authority of the public schools are subject to search, and items found are subject to seizure, in accordance with the requirements below.

***Notice of search policy.*** Students shall be given reasonable notice, through distribution of written policies or otherwise, of each school's policy on searches at the beginning of each school year or upon admission for students entering during the school year.



**Who may search.** Certificated school personnel, school security personnel and school bus drivers are "authorized persons" to conduct searches when a search is permissible as set forth below. An authorized person who is conducting a search may request the assistance of some other person, who upon consent becomes an authorized person for the purpose of that search only.

**When search permissible.** Unless Local School Board policy provides otherwise, an authorized person may conduct a search when he or she has a reasonable suspicion that a crime or other breach of disciplinary rules is occurring or has occurred. An administrative authority may direct or conduct a search under the same conditions and also when he or she has reasonable cause to believe that a search is necessary to help maintain school discipline.

**Conduct of searches; witnesses.** The following requirements govern the conduct of permissible searches by authorized persons:

- School property, including lockers and school buses, may be searched with or without students present unless a local school board or administrative authority provides otherwise. When students are not present for locker searches, another authorized person shall serve as a witness whenever possible. Locks furnished by students should not be destroyed unless a student refuses to open one or circumstances otherwise render such action necessary in the judgment of the administrative authority.
- Student vehicles when on campus or otherwise under school control and students' personal effects which are not within their immediate physical possession may be searched in accordance with the requirements for locker searches.
- Physical searches of a student's person may be conducted only by an authorized person who is of the same sex as the student, and except when circumstances render it impossible may be conducted only in the presence of another authorized person of the same sex. The extent of the search must be reasonably related to the infraction, and the search must not be excessively intrusive in light of the student's age and sex and the nature of the infraction. Strip searches are inappropriate without approval of school district counsel.

**Seizure of items.** Illegal items, legal items which threaten the safety or security of others and items which are used to disrupt or interfere with the educational process may be seized by authorized persons. Seized items shall be released to appropriate authorities or a student's parent or returned to the student when and if the administrative authority deems appropriate.

**Notification of law enforcement authorities.** Unless a local school board policy provides otherwise, an administrative authority shall have discretion to notify the local children's court attorney, district attorney or other law enforcement officers

when a search discloses illegally possessed contraband material or evidence of some other crime or delinquent act.

The administration has the right to search and seize property, including school property temporarily assigned to students, when there is reasonable suspicion that a crime or other breach of disciplinary rules is occurring or has occurred.

Items provided by the District for storage (e.g., lockers, desks) of personal items are provided as a convenience to the student but remain the property of the school and are subject to its control and supervision. (Students have no reasonable expectancy of privacy, and lockers, desks, storage areas, etc., may be inspected at any time with or without reason, or with or without notice, by school personnel.)

### **Arrest**

When a peace officer enters a campus and indicates an intent to take a student into custody or arrest a student, the office staff shall request the peace officer to establish proper identification, complete, and sign a "Form for Signature of Arresting Officer." The school staff shall cooperate with the officer in locating the child within the school. School officials may respond to parental inquiries about the arrest or may contact the parents, if necessary, to explain the relinquishment of custody by the school and the location of the student, if known.

### **Confidentiality**

#### ***Non-disclosure***

No information of any type that leads to or results from a search or seizure should be communicated, revealed, or disclosed by school personnel to *any* person, except as follows:

- Such information should be communicated to other school personnel only upon a "need-to-know" basis. A "need-to-know" basis means that the person to whom such information is communicated is authorized to take action on behalf of the School District upon such information and needs the information to discharge his/her responsibilities.

- Such information may be communicated to the parent/guardian of any unemancipated student to whom the information relates, such information may be disclosed to law enforcement agencies only upon the authorization of the Superintendent or the Superintendent's designee.

### **Notification of search to parents/guardians**

When reasonable suspicion to search an individual student's belongings is identified and the search performed, the district shall contact the parent or guardian to notify them of such search.

*Adopted:* date of manual adoption

LEGAL REF.: [32A-4-3 NMSA](#) (1978)

6.11.2.10 NMAC

## STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS

### USE OF DOGS IN DRUG SEARCHES

In any actions undertaken pursuant to the the schools' search and seizure policy, the School District is authorized to use dogs whose reliability and accuracy for sniffing and detecting any illegal or unauthorized substances and objects has been established. The dog will be accompanied by a qualified and authorized dog trainer handler who will be responsible for the dog's actions. An indication by the dog that an illegal or unauthorized substance or object is present on school property or in a vehicle on school property shall be reasonable cause for a search by school officials.

The Superintendent or his/her designee shall request the use of drug dogs when the Superintendent or his/her designee believe this type of action is necessary for the safety of the students of the School District. The Superintendent shall appoint administrators of each campus to be in charge of canine searches. Procedures established by the Superintendent and this policy must be followed. The procedures will include but are not limited to the following:

- Selection of search team members;
- Areas to be searched;
- Who will observe the search;
- Action taken if illegal substances are found; and
- Who will notify the authorities.

### **Implementation Use of Drug Sniffing Dogs**

### **Guidelines**

**for**

#### *Basis for Use*

In any of the foregoing searches described in these procedures, dogs whose reliability and accuracy has been established may be used according to the following procedures.

No search utilizing such dogs should be conducted except upon the specific authorization and with the participation of the Superintendent or the Superintendent's designee as described herein.

The Superintendent shall periodically decide through random selection the areas of the District that should be searched, but can also direct the search to any areas he/she deems necessary.

### ***Qualifications of Dogs***

The credibility and accuracy of the dogs to be used shall have been established by a record of performance that justifies reliance upon the dog.

The dog's owner/handler shall provide proof that he maintains adequate and comprehensive insurance for its performance, satisfactory to the discretion of the Superintendent.

Emphasis should be placed on trying to use dogs that "passively alert" when they discover drugs. For example, a passively alerting dog might sit next to a person who is carrying drugs, rather than "actively" alerting by barking, scratching at the place of the smell, or in any way touching the person.

Emphasis should be placed on finding dogs that do not touch students in any way and that have a good record for maintaining distance.

Furthermore, the District may want to select dogs that are less physically imposing and aggressive, if such breeds are available as sniffer dogs.

### ***Preparation***

The dog handler(s) should meet with the Superintendent or the Superintendent's designee and go over procedures in their entirety regarding dog-sniff searches in the school context.

Establish procedures requiring students and teachers to stay in their classrooms during the dog-sniff search. This includes setting procedures to ensure that people do not come in or leave the building during searches. The school should be placed in a "lock down" situation.

No person should be physically restrained from leaving the building. Instead, persons who attempt to leave should be warned that they may be disciplined for leaving the building, and a list should be created of those who leave the building despite such warnings.

Set procedures for searching or questioning those who are alerted on during dog sniff searches. This may include establishing a "holding area" where individuals are monitored while they wait for questioning or search after a dog has alerted on them, and appointing monitors to the area. *In no event should the holding-area monitor attempt to physically prevent any person from leaving or suggest that such person may*

*be physically prevented from leaving.* Instead, staff monitors should warn individuals that they may be disciplined if they leave the holding area.

### ***Procedures***

The dog and trainer should be observed or escorted by school staff during the search. Also, adequate witnesses should be available in the event that the dog alerts. There should be adequate staff available to escort those alerted-on to the holding area.

The dog handler shall, at all times, be responsible for handling the dog, and should ensure that the dog has *no* physical contact with any student or employee while the dog is at work. Administrative staff should facilitate any physical arrangements necessary to ensure that no such physical contact is made by the dog and students/employees.

Written record should be kept of names of students the handler identifies as subjects of alerts.

Procedures should be put in place for the escort, search, or questioning of any person who a dog indicates may possess or may have been in contact with contraband. *In no event should any person be subjected to any physical force or restraint, nor should it be suggested to any person that physical force or restraint may be used.*

If vehicles on school property, lockers, desks, or similar storage facilities under the school's control are to be searched due to a dog's "alert," the procedures for each such type of search should be observed under the supervision of administrative staff and carried out pursuant to district search and seizure policy.

Those students or employees directed to the holding area should be questioned and searched or released as soon as possible in accordance with the District's search and seizure policy.

The procedures previously described should be followed in each building visited.

### ***Completion Procedures***

Once the dog and handler have been escorted out of the building, the Superintendent or the Superintendent's designee will announce over the public-address system that the "Lock Down" is over. The use of telephones and building entrances may then also return to normal.

All records made by entrance monitors, etc., shall immediately be signed and dated and presented to the Superintendent.

Questioning and searching of students or employees in the holding area may be conducted. All such questioning or searching shall be conducted by the Superintendent or the Superintendent's designee according to the procedures provided herein, as soon as possible after the dog and handler leave the building. Such questioning and searches should not be conducted in the presence of other holding-area subjects, but shall be conducted in the presence of witnesses designated by the Superintendent.

## **Confidentiality**

### ***Non-disclosure***

No information of any type that leads to or results from a search or seizure should be communicated, revealed, or disclosed by school personnel to *any* person, except as follows:

- Such information should be communicated to other school personnel only upon a "need-to-know" basis. A "need-to-know" basis means that the person to whom such information is communicated is authorized to take action on behalf of the School District upon such information and needs the information to discharge his/her responsibilities.
- Such information may be communicated to the parent/guardian of any unemancipated student to whom the information relates, such information may be disclosed to law enforcement agencies only upon the authorization of the Superintendent or the Superintendent's designee.

**I-6950 © IKAD  
GRADE ADJUSTMENTS**

The District requires that teachers follow the procedures established to implement the District grading system. Therefore, all grades shall be determined following procedures established by policy or established procedure. For example, a class assignment grade, test grade or one posted to a report card, cumulative record, or transcript shall conform to the procedures established. A change to a grade can only be made as indicated below or in the alternative, if it can be shown through a hearing process that the teacher issuing the grade did not implement the District grading system in establishing the grade by following the policy or procedure to a reasonable degree.

A grade indicating an assignment, subject or curricular area grade status of incomplete may be changed by the issuing teacher or a school official following the directions of the issuing teacher. A grade may be changed to correct mechanical or clerical errors. A mechanical/clerical error may include an arithmetic error, transcribing error, or posting error. A teacher aware of such an error may request a grade change by submitting "A Grade Change Request Form" to their building principal for approval.

**Changing a Class Test or Assignment  
Grade Not Yet a Student Record**

A grade that has been entered in the teacher's record keeping system by the teacher of a subject or curricular area for the purpose of accumulating grades toward a course grade and *has not yet been entered as a grade* for a subject or curricular area on a student's report card, in the cumulative record or on a transcript *is not considered a student record for purposes of Family Educational Rights and Privacy Act (FERPA)* by this Governing Board. If the parent or guardian of a student or an eligible student believe a grade, *not yet a student record*, is inaccurate, misleading, or in violation of students rights or can show proof that the teacher failed to reasonably follow the guidelines in the school grading system, the grade may be considered for change as indicated herein. The first step is to contact the school records custodian and request that the record be changed. If the custodian cannot change the record to the requester's satisfaction the custodian will ask that a request in writing be submitted using "A Grade Change Request Form" and the hearing process shall be as found in the hearing procedure established by this policy under the condition that the final determination shall be made at the second level of the hearing process by the custodian of the records. Following Level II of the hearing procedure the decision to comply or decline to comply will be made by the records custodian with the decision being final and no further appeal being allowed.

**Changing a Course Grade that  
is a Student Record**



A course grade that has been entered for a subject or curricular area on a student's report card, in the cumulative record or on a transcript *is considered a student record* under FERPA by this Governing Board. If the parent or guardian of a student or an eligible student believe a student record grade is inaccurate, misleading, or in violation of the students rights or can show proof that the teacher failed to reasonably follow the guidelines in the school grading system, the grade may be considered for change as indicated in the hearing procedure established by 34 Code of Federal Regulations 99.20 and 99.21. The first step is to contact the school records custodian and request that the record be changed. If the custodian cannot change the record to the requester's satisfaction the custodian will ask that a request in writing be submitted using "A Grade Change Request Form." The form shall be completed by the requestor and returned to an administrator in the school who shall place the request in the hands of the school records custodian for disposition in accord with the hearing procedures established.

*Adopted:*    date of manual adoption

LEGAL REF.:    [6.29.1.9 NMAC](#)  
6.30.10.1 NMAC *et seq.*  
[20 U.S.C. 1232](#)  
[34 C.F.R. 99](#)

CROSS REF.:    [IKA](#) - Grading/Assessment Systems

[IKAB](#) - Report Cards/Progress Reports

[IL](#) - Evaluation of Instructional Programs

[ILB](#) - Test Assessment Administration

[JR](#) - Student Records



## Board Norms

### **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 Board Norms**

*WE WILL WORK TOGETHER* as a community that values consensus rather than majority rule.

*WE WILL BE FULLY PRESENT* at the meeting by becoming familiar with materials before we arrive and remain attentive throughout the meeting.

*WE WILL INVITE AND WELCOME* the contributions of every member and listen well to each other.

*WE WILL BE INVOLVED* to our individual level of comfort. Each of us is responsible for stating our opinions and positions during the meeting and will not carry any disagreement outside the session.

*WE WILL BE RESPONSIBLE* for examining all points of view before a consensus is accepted.

*WE WILL BE GUIDED* by the Cimarron Municipal Schools mission statement.

*WE WILL BE MINDFUL* of the different roles and responsibilities throughout the school system.

*WE WILL BE RESPECTFUL* of the board's and the public's time by being succinct with our comments and points of view.

*Adopted February 16, 2022 by a unanimous vote of the board.*